

State of Mississippi

Single Audit Report

for the Fiscal Year Ended June 30, 2011

MISSISSIPPI



Stacey E. Pickering

State Auditor

Office of the State Auditor



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

March 29, 2012

The Governor, Members of the Legislature
and Citizens of the State of Mississippi

I am pleased to submit the *Single Audit Report* of the State of Mississippi for the fiscal year ended June 30, 2011. Our audit was conducted in accordance with the requirements of the Single Audit Act Amendments of 1996, the provisions of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State of Mississippi's audit requirements.

The Single Audit process requires the coordination and cooperation of many state government entities. We are particularly grateful for the efforts of the Mississippi Department of Finance and Administration in compiling data, other state agencies in assisting in the resolution of single audit issues and the efforts of our own outstanding staff.

I am also pleased to report recognition of two other state achievements in financial accounting and reporting:

- for the twenty-fourth consecutive year the Government Finance Officers Association of the United States and Canada has awarded its Certificate of Achievement for Excellence in Financial Reporting to the Mississippi Department of Finance and Administration for the state's 2010 Comprehensive Annual Financial Report (CAFR) and
- an unqualified opinion has been rendered on the state's financial statements in 2011.

Mississippi's *Comprehensive Annual Financial Report* for fiscal year 2011 and our report thereon, dated December 19, 2011, has been issued under separate cover and is available electronically at <http://www.dfa.state.ms.us/> or by writing to the address below:

Mississippi Department of Finance and Administration
Attention: Bureau of Financial Reporting
P. O. Box 267
Jackson, MS 39205

The Governor, Members of the Legislature
And Citizens of the State of Mississippi
Page 2

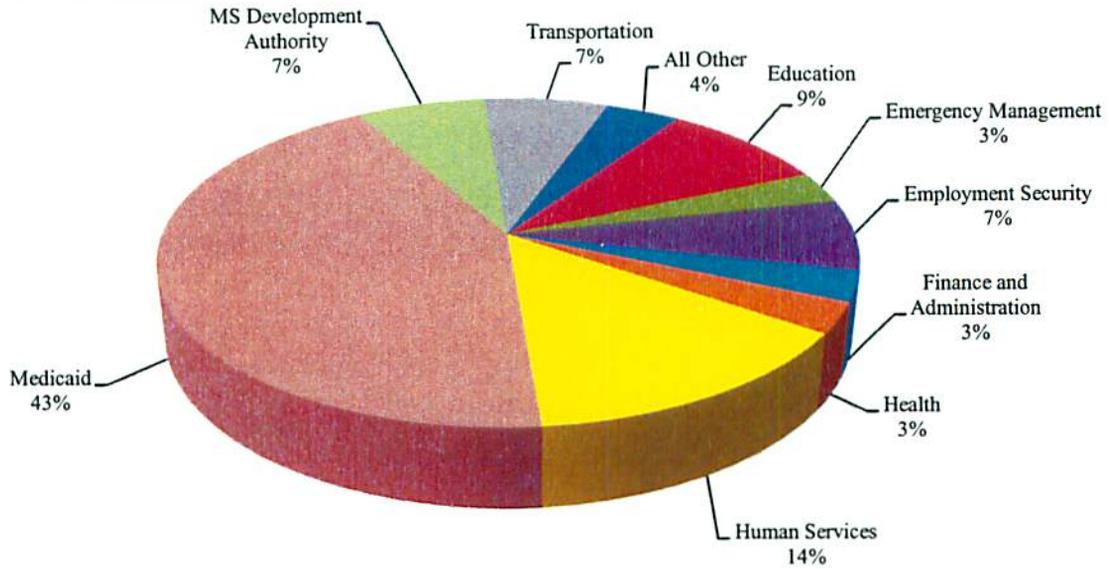
I continue to be encouraged and enthusiastic about the quality of our government's financial reporting. It is a fair and diligent reflection of the importance our state places on taxpayers' money, as well as the dedication of the state's employees and citizens who must safeguard it. We can all be proud that this report represents another one of the many things we do well in Mississippi.

Respectfully submitted

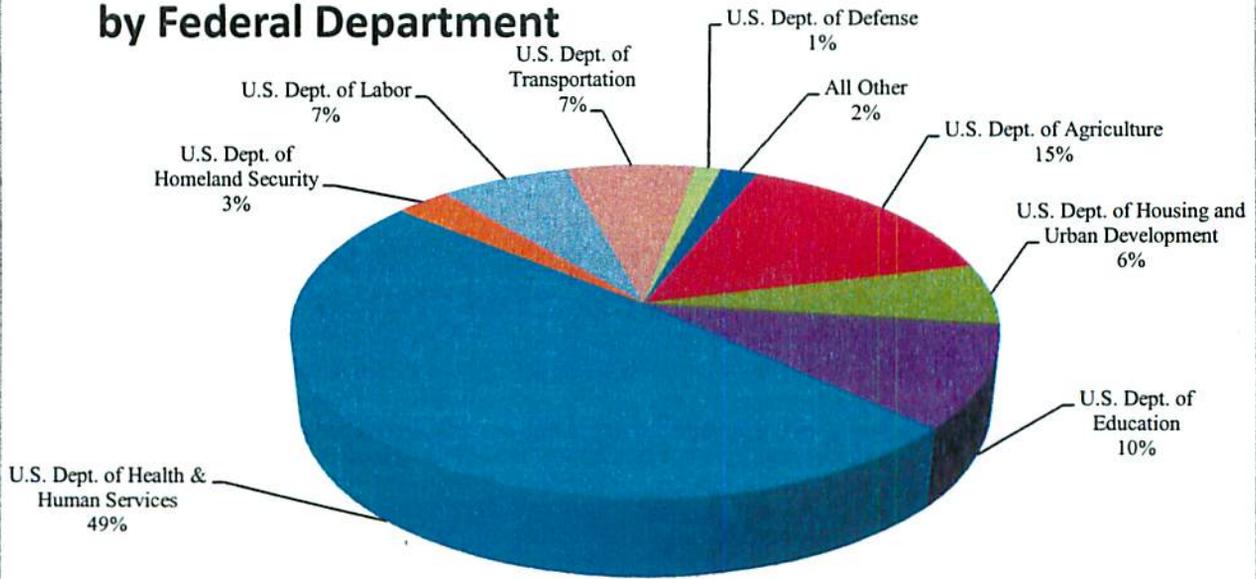
A handwritten signature in black ink, appearing to read "Stacey E. Pickering". The signature is fluid and cursive, with a long horizontal stroke at the end.

STACEY E. PICKERING
State Auditor

STATE OF MISSISSIPPI
Expenditures of Federal Awards
by State Grantee Agency
Fiscal Year 2011



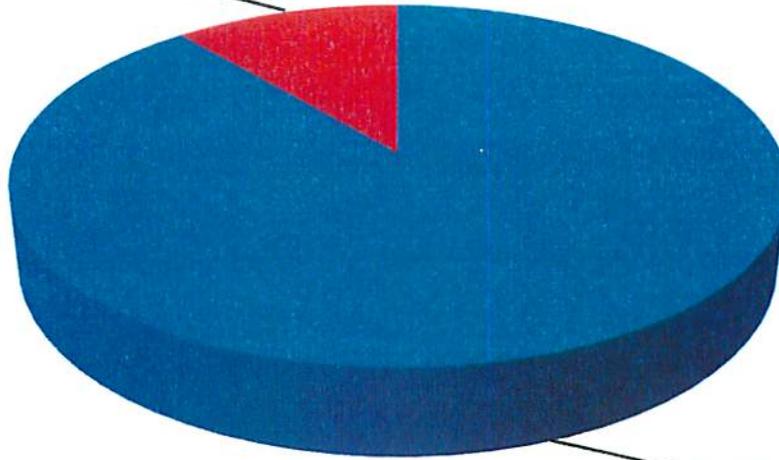
Expenditures of Federal Awards
by Federal Department



STATE OF MISSISSIPPI Fiscal Year 2011

Percentage of Major Program Assistance Total Expenditures of Federal Awards \$9,028,817,204

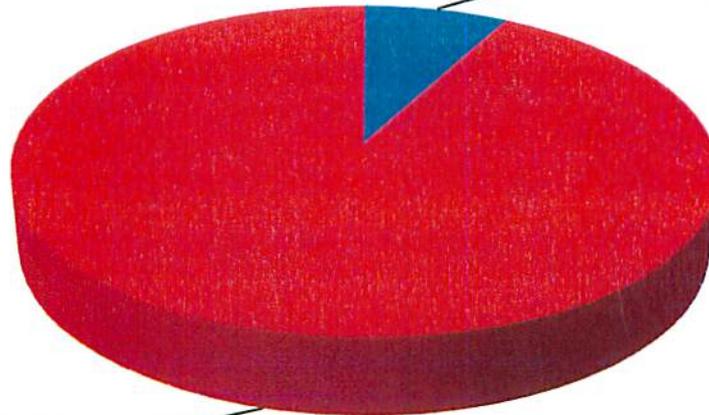
Other Programs ,
\$1,009,035,229 , 11%



Major Programs ,
\$8,019,781,975 , 89%

Percentage of Major Program Assistance 334 Programs

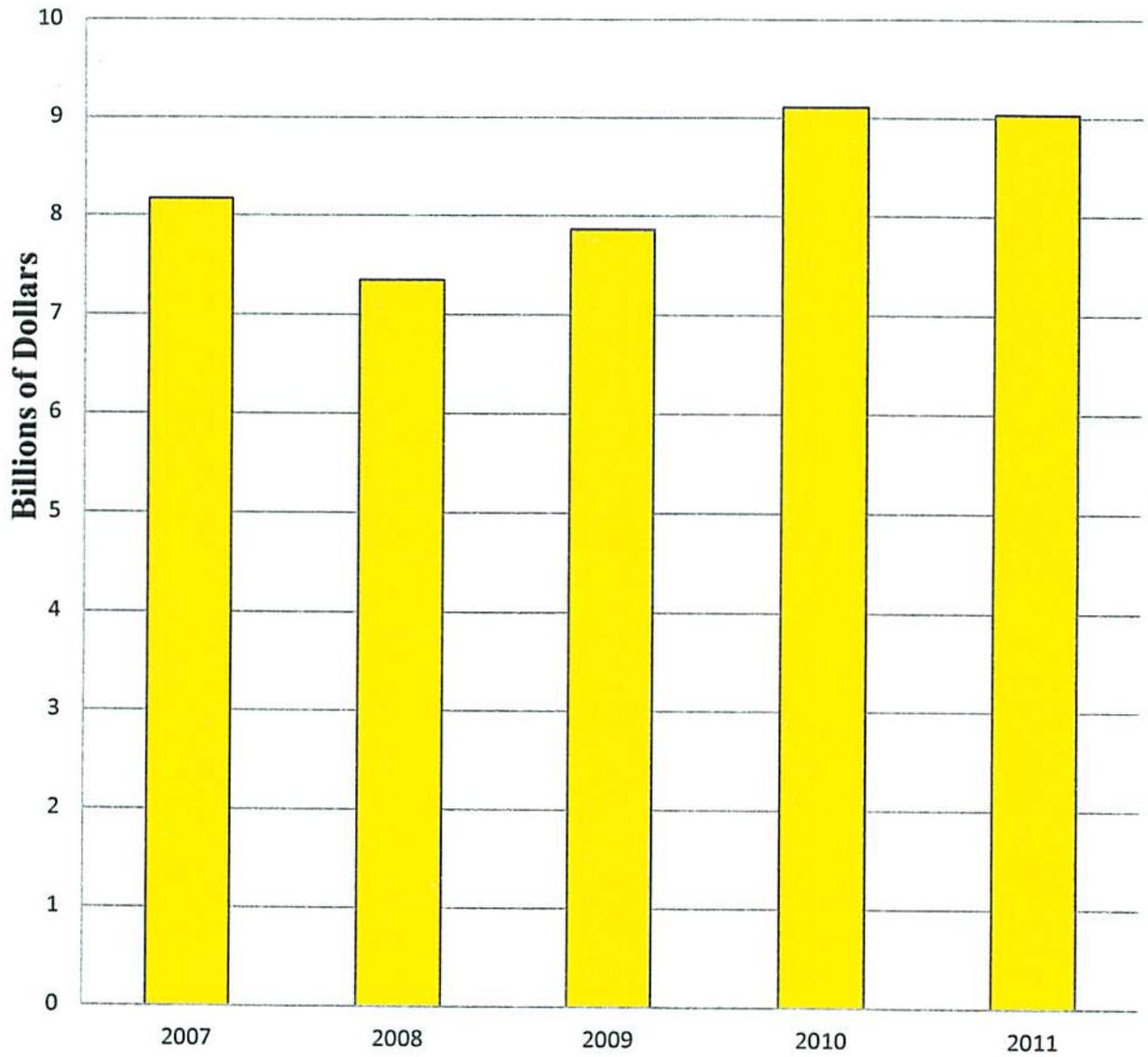
Major Programs 26
8%



Other Programs 308
92%

STATE OF MISSISSIPPI Total Federal Financial Assistance

Last Five Fiscal
Years



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STATE OF MISSISSIPPI

SINGLE AUDIT REPORT

For the Year Ended June 30, 2011

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I. AUDIT REPORTING





**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

**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 Governor, Members of the Legislature
and Citizens of the State of Mississippi

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the State of Mississippi, as of and for the year ended June 30, 2011, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 19, 2011. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the following, as described in our report on the State of Mississippi's financial statements:

■ Government-wide Financial Statements

● Governmental Activities

- the Department of Environmental Quality Clean Water State Revolving Loan Fund, the Department of Health Local Governments and Rural Water Systems Improvements Revolving Loan Fund, the State Agencies Self-Insured Workers' Compensation Trust Fund, and selected funds at the Department of Corrections, the Department of Employment Security, the Department of Environmental Quality, the Department of Finance and Administration - Office of Insurance, the Office of the Governor - Division of Medicaid, the Military Department, the Mississippi Emergency Management Agency, the Department of Rehabilitation Services and the Department of Wildlife, Fisheries and Parks which, in the aggregate, represent 7% and 37%, respectively, of the assets and revenues of the Governmental Activities;

● Business-type Activities

- the Port Authority at Gulfport, the Mississippi Prepaid Affordable College Tuition Program, the Veterans' Home Purchase Board, and the Unemployment Compensation Fund which, in the aggregate, represent 82% and 95%, respectively, of the assets and revenues of the Business-type Activities;

● Component Units

- the Universities and the nonmajor component units.

■ Fund Financial Statements

● Governmental Funds

- the Department of Environmental Quality Clean Water State Revolving Loan Fund, the Department of Health Local Governments and Rural Water Systems Improvements Revolving Loan Fund, and selected funds at the Department of Corrections, the Department of Environmental Quality, the Office of the Governor - Division of Medicaid, the Military Department, the Department of Rehabilitation Services and the Department of Wildlife, Fisheries and Parks which represent 21% and 33%, respectively, of the assets and revenues of the General Fund;

● Proprietary Funds

- the Port Authority at Gulfport, the Mississippi Prepaid Affordable College Tuition Program and the Unemployment Compensation Fund which are considered major enterprise funds;

● Aggregate Remaining Funds

- selected nonmajor governmental funds at the Mississippi Emergency Management Agency and the Department of Employment Security;
- the State Agencies Self-Insured Workers' Compensation Trust Fund and selected funds at the Department of Finance and Administration – Office of Insurance within the Internal Service Fund;
- nonmajor enterprise funds for the Veterans' Home Purchase Board;
- the Pension Trust Funds;
- the Private-Purpose Trust Funds of the Mississippi Affordable College Savings Program;

all of which represent 96% and 94%, respectively, of the assets and revenues of the Aggregate Remaining Funds.

Except for the major component unit Universities, this report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. This report does not include the results of the other auditor's testing of internal control over financial reporting and compliance and other matters for the major component unit Universities that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*
Page 3

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Mississippi State University Foundation, Inc., the University of Mississippi Foundation, the University of Southern Mississippi Foundation, the University of Mississippi Medical Center Educational Building Corporation, the University of Mississippi Educational Building Corporation, the University of Mississippi Medical Center Tort Claims Fund, the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund, and the State Institutions of Higher Learning Tort Liability Fund, which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

Management of the State of Mississippi is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we and other auditors considered the State of Mississippi's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Mississippi's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of Mississippi's internal control over financial reporting.

Our and the other auditors' consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying "Schedule of Findings and Questioned Costs: Part 2 – Financial Statement Findings", we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying "Schedule of Findings and Questioned Costs: Part 2 - Financial Statement Findings" as item 2011-04 to be a material weakness.

We and the other auditors also noted certain matters involving the internal control over financial reporting, which we have reported to management of the applicable state agencies and institutions of the State of Mississippi in separate communications.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Mississippi's basic financial statements are free of material misstatement, we and other auditors 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 determination of financial statement amounts. 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.

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*
Page 4

The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying "Schedule of Findings and Questioned Costs: Part 2 – Financial Statement Findings" as item 2011-01.

We and the other auditors also noted certain matters which we have reported to management of the State of Mississippi in separate communications.

Management's responses to the findings identified in our audit are described in the accompanying Management Responses and Corrective Action Plans section. We did not audit management's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Governor, Members of the Legislature, federal awarding agencies, pass-through entities and those charged with governance and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



WILLIAM R. DOSS, CPA
Director, Financial and Compliance
Audit Division

Jackson, Mississippi
December 19, 2011



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON THE SUPPLEMENTARY SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

The Governor, Members of the Legislature
and Citizens of the State of Mississippi

Compliance

We and other auditors have audited the compliance of the State of Mississippi with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. We did not audit the Disaster Recovery Funds within the Community Development Block Grants/State's Program, the Unemployment Insurance Program, the WIA Cluster, the Capitalization Grants for Clean Water State Revolving Funds Program, the Capitalization Grants for Drinking Water State Revolving Funds Program, the Vocational Rehabilitation Cluster, the State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act Program within the State Fiscal Stabilization Fund Cluster, the Children's Health Insurance Program, the Medicaid Cluster, the Mississippi Interoperable Communications Grant Program, the Disaster Grants - Public Assistance Program, and the Hazard Mitigation Grant Program. Those programs were audited by other auditors whose reports have been furnished to us. The State of Mississippi's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the State of Mississippi's management. Our responsibility is to express an opinion on the State of Mississippi's compliance based on our audit and the audits of other auditors.

Except as discussed in the following paragraph, we and other auditors conducted our audits of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we and other auditors plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Mississippi's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit, and the audits of other auditors, provides a reasonable basis for our opinion. Our audit, and the audits of other auditors, does not provide a legal determination of the State of Mississippi's compliance with those requirements.

Report on Compliance with Requirements
That Could Have a Direct and Material
Effect on Each Major Program and on
Internal Control over Compliance in
Accordance with OMB Circular A-133
Page 2

The scope of this audit did not include testing transactions and records from the major federal programs of the public universities of Mississippi or the Mississippi Authority for Educational Television. The audits of these federal programs were conducted in accordance with the provisions of OMB Circular A-133, and separate reports were issued.

As described in item 11-06 in the accompanying "Schedule of Findings and Questioned Costs: Part 3 – Federal Award Findings and Questioned Costs," the State of Mississippi did not comply with requirements regarding reporting that are applicable to its Child and Adult Care Food Program. Compliance with such requirement is necessary, in our opinion, for the State of Mississippi to comply with the requirements applicable to that program.

In our opinion, based on our audit and the reports of other auditors, except for the noncompliance described in the preceding paragraph, the State of Mississippi complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. We did not test the transactions and records of the major federal programs administered by the state's public universities or the Mississippi Authority for Educational Television for compliance with any requirements referred to above to determine the effects of such noncompliance, if any.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying "Schedule of Findings and Questioned Costs: Part 3 - Federal Award Findings and Questioned Costs" as items 11-01, 11-02, 11-03 and 11-09.

Internal Control over Compliance

The management of the State of Mississippi is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing the audit, we and other auditors considered the State of Mississippi's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the State of Mississippi's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Mississippi's internal control over compliance. We excluded the federal programs of the state's public universities and the Mississippi Authority for Educational Television, as discussed in the third paragraph of this report.

Our and the other auditors' consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the State of Mississippi's internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we and the other auditors identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be 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 and the other auditors consider the deficiencies in internal control over compliance described in the accompanying “Schedule of Findings and Questioned Costs: Part 3 - Federal Award Findings and Questioned Costs” as items 11-06 and 11-07 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying “Schedule of Findings and Questioned Costs: Part 3 – Federal Award Findings and Questioned Costs” as items 11-01, 11-02, 11-03, 11-04, 11-05, 11-08 and 11-09 to be significant deficiencies.

We also noted other matters involving internal control over compliance and its operation, which have been reported to management of the State of Mississippi in separate communications.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Mississippi as of and for the year ended June 30, 2011, and have issued our report thereon dated December 19, 2011. We did not audit the financial statements of:

- Government-wide Financial Statements

- Governmental Activities

- the Department of Environmental Quality Clean Water State Revolving Loan Fund, the Department of Health Local Governments and Rural Water Systems Improvements Revolving Loan Fund, the State Agencies Self-Insured Workers’ Compensation Trust Fund, and selected funds at the Department of Corrections, the Department of Employment Security, the Department of Environmental Quality, the Department of Finance and Administration – Office of Insurance, the Office of the Governor - Division of Medicaid, the Military Department, the Mississippi Emergency Management Agency, the Department of Rehabilitation Services, and the Department of Wildlife, Fisheries and Parks which, in the aggregate, represent 7% and 37%, respectively, of the assets and revenues of the Governmental Activities;

- Business-type Activities

- the Port Authority at Gulfport, the Mississippi Prepaid Affordable College Tuition Program, the Veterans’ Home Purchase Board and the Unemployment Compensation Fund which, in the aggregate, represent 82% and 95%, respectively, of the assets and revenues of the Business-type Activities;

Report on Compliance with Requirements
That Could Have a Direct and Material
Effect on Each Major Program and on
Internal Control over Compliance in
Accordance with OMB Circular A-133
Page 4

- Component Units

- the Universities and the nonmajor component units.

- Fund Financial Statements

- Governmental Funds

- the Department of Environmental Quality Clean Water State Revolving Loan Fund, the Department of Health Local Governments and Rural Water Systems Improvements Revolving Loan Fund, and selected funds at the Department of Corrections, the Department of Environmental Quality, the Office of the Governor - Division of Medicaid, the Military Department, the Department of Rehabilitation Services and the Department of Wildlife, Fisheries and Parks which represent 21% and 33%, respectively, of the assets and revenues of the General Fund;

- Proprietary Funds

- the Port Authority at Gulfport, the Mississippi Prepaid Affordable College Tuition Program and the Unemployment Compensation Fund, which are considered major enterprise funds;

- Aggregate Remaining Funds

- selected nonmajor governmental funds at the Mississippi Emergency Management Agency and the Department of Employment Security;
- the State Agencies Self-Insured Workers' Compensation Trust Fund and selected funds at the Department of Finance and Administration – Office of Insurance within the Internal Service Fund;
- nonmajor enterprise funds for the Veterans' Home Purchase Board;
- the Pension Trust Funds;
- the Private-Purpose Trust Funds of the Mississippi Affordable College Savings Program;

all of which represent 96% and 94%, respectively, of the assets and revenues of the Aggregate Remaining Funds.

Those financial statements were audited by other auditors whose reports thereon have been furnished to us; and our opinions, insofar as they relate to the amounts included for those agencies, funds, and component units, are based on the reports of the other auditors.

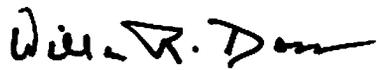
The State of Mississippi has excluded federal programs administered by public universities and the Mississippi Authority for Educational Television from the accompanying schedules of expenditures of federal awards, as more fully described in Note 2 to the schedules. The state's public universities and the Mississippi Authority for Educational Television were audited in accordance with statutory requirements and the provisions of OMB Circular A-133, and separate reports were issued.

Report on Compliance with Requirements
That Could Have a Direct and Material
Effect on Each Major Program and on
Internal Control over Compliance in
Accordance with OMB Circular A-133
Page 5

Our audit and the audits of the other auditors were performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Mississippi's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards by Federal Department is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Although not required by OMB Circular A-133, the Schedule of Expenditures of Federal Awards by State Grantee Agency is presented for purposes of additional analysis. The information in the schedules of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based upon our audit and the audit reports of the other auditors, except for the effects of the omission described in the preceding paragraph, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Management's responses to the findings identified in our audit are described in the accompanying Management Responses and Corrective Action Plans section. We did not audit management's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, individuals charged with governance, the Governor, Members of the Legislature, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is matter of public record and its distribution is not limited.



WILLIAM R. DOSS, CPA
Director, Financial and Compliance
Audit Division

Jackson, Mississippi
March 29, 2012 except for the Schedule of Expenditures of Federal Awards, as to which the date is
December 19, 2011.

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Schedule of Expenditures of Federal Awards by Federal Department



STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

CFDA Number	<u>State Agency/Federal Department/Program Name</u>		Federal Expenditures Distributions/ Issuances
<u>OFFICE OF NATIONAL DRUG CONTROL POLICY</u>			
07.UN	High Intensity Drug Trafficking Area	Narcotics	1,391,987
TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY			1,391,987
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Agriculture and Commerce / Animal Health / Wildlife, Fisheries and Parks	1,091,105
10.086	Aquaculture Grants Program (AGP)	Agriculture and Commerce	7,024,503
10.086	ARRA – Aquaculture Grants Program (AGP)	Agriculture and Commerce	130,301
10.163	Market Protection and Promotion	Agriculture and Commerce	25,694
10.169	Specialty Crop Block Grant Program	Agriculture and Commerce	162,690
10.170	Specialty Crop Block Grant Program – Farm Bill	Agriculture and Commerce	61,105
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	Agriculture and Commerce	1,740,812
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Health	82,285,713
10.558	Child and Adult Care Food Program	Education	37,444,819
10.560	State Administrative Expenses for Child Nutrition	Education	2,982,496
10.565	Commodity Supplemental Food Program	Health	605,087
10.574	Team Nutrition Grants	Education	9,121
10.579	ARRA – Child Nutrition Discretionary Grants Limited Availability	Education	67,518
10.582	Fresh Fruit and Vegetable Program	Education	1,360,494
10.664	Cooperative Forestry Assistance	Forestry Commission	3,949,200
10.680	Forest Health Protection	Agriculture and Commerce	250,000
10.688	ARRA – Recovery Act of 2009: Wildland Fire Management	Forestry Commission	1,244,046
10.773	Rural Business Opportunity Grants	MS Development Authority	1,448-
10.902	Soil and Water Conservation	Soil & Water Conservation Commission	1,009,956
10.902	ARRA – Soil and Water Conservation	Soil & Water Conservation Commission	35,356
10.950	Agricultural Statistics Reports	Agriculture and Commerce	118,169
SUBTOTAL			141,596,738
SNAP Cluster			
10.551	Supplemental Nutrition Assistance Program	Human Services	903,110,205
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Human Services	31,360,037
10.561	ARRA – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Human Services	531,240

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

CFDA Number	State Agency/Federal Department/Program Name		Federal Expenditures Distributions/ Issuances
	Supplemental Nutrition Assistance Program		_____
	Total SNAP Cluster		935,001,482
	Child Nutrition Cluster		
10.553	School Breakfast Program	Education	54,490,975
10.555 @	National School Lunch Program	Education	166,826,908
10.556	Special Milk Program for Children	Education	3,505
10.559	Summer Food Service Program for Children	Education	5,182,297
	Total Child Nutrition Cluster		226,503,685
	Emergency Food Assistance Cluster		
10.568	Emergency Food Assistance Program (Administrative Costs)	Human Services	741,293
10.568	ARRA – Emergency Food Assistance Program (Administrative Costs)	Human Services	178,593
10.569 @	Emergency Food Assistance Program (Food Commodities)	Human Services	7,189,455
	Total Emergency Food Assistance Cluster		8,109,341
	Schools and Roads Cluster		
10.665	Schools and Roads - Grants to States	Treasury	8,009,340
	Total Schools and Roads Cluster		8,009,340
	TOTAL U.S. DEPARTMENT OF AGRICULTURE		1,319,220,586
	U.S. DEPARTMENT OF COMMERCE		
11.407	Interjurisdictional Fisheries Act of 1986	Marine Resources	104,383
11.419	Coastal Zone Management Administration Awards	Marine Resources	1,065,100
11.420	Coastal Zone Management Estuarine Research Reserves	Marine Resources	635,768
11.434	Cooperative Fishery Statistics	Marine Resources	88,310
11.463	Habitat Conservation	Marine Resources	26,368
11.472	Unallied Science Program	Marine Resources/ Wildlife, Fisheries and Parks	1,790,579
11.473	Coastal Services Center	Environmental Quality/ Marine Resources	1,043,878
11.558	ARRA – State Broadband Data and Development Grant Program	Governor's Office	827,880
11.805	MBDA Business Center	MS Development Authority	60,683
	SUBTOTAL		5,642,949

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
11.307	Economic Development Cluster Economic Adjustment Assistance	MS Development Authority 109,140
	Total Economic Development Cluster	109,140
TOTAL U.S. DEPARTMENT OF COMMERCE		5,752,089
<u>U.S. DEPARTMENT OF DEFENSE</u>		
12.002	Procurement Technical Assistance For Business Firms	MS Development Authority 618,800
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	Environmental Quality 169,458
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Military Department 75,324,632
12.402	National Guard Special Military Operations and Projects	Military Department 6,526,709
12.404	National Guard ChalleNGe Program	Military Department 4,100,283
12.405	National Guard Drug Interdiction and Counter Drug Activities	Military Department 344,803
12.UN1	Teacher and Teacher's Aide Placement Assistance Program	Education 166,378
12.UN2	Wildlife Mitigation Projects (Passed-through from the U.S. Army Corps of Engineers). Identifying number assigned by the pass-through entity-TTWW-10-MS-WL, DACW-38-3-06-155, DACW-38-91-H-0007, DACW-38-3-09-176.	Wildlife, Fisheries and Parks 2,184,270
TOTAL U.S. DEPARTMENT OF DEFENSE		89,435,333
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		
14.231	Emergency Shelter Grants Program	MS Development Authority 1,477,922
14.239	Home Investment Partnerships Program	MS Development Authority 17,103,508
14.241	Housing Opportunities for Persons with AIDS	Health 1,321,576
14.257	ARRA – Homelessness Prevention and Rapid Re-Housing Program	MS Development Authority 7,112,345
SUBTOTAL		27,015,351
14.218	CDBG – Entitlement Grants Cluster Community Development Block Grants/Entitlement Grants	MS Development Authority 15,696,697
Total CDBG – Entitlement Grants Cluster		15,696,697

(continued)
See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures/ Distributions/ Issuances</u>
14.228	CDBG – State-Administered CDBG Cluster Community Development Block Grants/State's program	MS Development Authority 517,749,716
14.255	ARRA – Community Development Block Grants/State's Program	MS Development Authority 4,090,787
Total CDBG – State-Administered Cluster		521,840,503
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		564,552,551
<u>U.S. DEPARTMENT OF THE INTERIOR</u>		
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	Environmental Quality 183,106
15.252	Abandoned Mine Land Reclamation (AMLR) Program	Environmental Quality 19,020
15.426	Coastal Impact Assistance Program (CIAP)	Marine Resources 9,892,487
15.615	Cooperative Endangered Species Conservation Fund	Wildlife, Fisheries and Parks 154,031
15.616	Clean Vessel Act	Marine Resources 67,670
15.622	Sportfishing and Boating Safety Act	Marine Resources 108,526
15.630	Coastal Program	Marine Resources 8,074
15.632	Conservation Grants Private Stewardship for Imperiled Species	Wildlife, Fisheries and Parks 20,439
15.633	Landowner Incentive Program	Wildlife, Fisheries and Parks 75,837
15.634	State Wildlife Grants	Wildlife, Fisheries and Parks 876,173
15.657	Endangered Species Conservation – Recovery Implementation Funds	Wildlife, Fisheries and Parks 26,762
15.808	U.S. Geological Survey Research and Data Collection	Environmental Quality 42,152
15.810	National Cooperative Geologic Mapping Program	Environmental Quality 97,721
15.819	Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	Environmental Quality 13,397
15.904	Historic Preservation Fund Grants-In-Aid	Archives and History 3,266,921
15.916	Outdoor Recreation Acquisition, Development and Planning	Wildlife, Fisheries and Parks 300,000
15.922	Native American Graves Protection and Repatriation Act	Archives and History 77,462
SUBTOTAL		15,229,778
<u>Fish and Wildlife Cluster</u>		
15.605	Sport Fish Restoration Program	Marine Resources/Wildlife, Fisheries and Parks 2,883,474
15.611	Wildlife Restoration and Basic Hunter Education	Wildlife, Fisheries and Parks 3,339,116
Total Fish and Wildlife Cluster		6,222,590

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR		21,452,368
<u>U.S. DEPARTMENT OF JUSTICE</u>		
16.017	Sexual Assault Services Formula Program	Public Safety 156,000
16.523	Juvenile Accountability Block Grants	Public Safety 395,781
16.527	Supervised Visitation, Safe Havens for Children	Human Services 30,824
16.540	Juvenile Justice and Delinquency Prevention Allocation to States	Public Safety 308,477
16.543	Missing Children's Assistance	Attorney General 206,763
16.548	Title V Delinquency Prevention Program	Public Safety 39,727
16.554	National Criminal History Improvement Program (NCHIP)	Public Safety 92,323
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	Public Safety 1,044,820
16.575	Crime Victim Assistance	Public Safety 3,862,256
16.576	Crime Victim Compensation	Attorney General 1,116,000
16.588	Violence Against Women Formula Grants	Public Safety 1,525,280
16.588	ARRA – Violence Against Women Formula Grants	Public Safety 1,068,025
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	Public Safety 375,979
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	Attorney General 275,025
16.593	Residential Substance Abuse Treatment for State Prisoners	Public Safety 234,746
16.606	State Criminal Alien Assistance Program	Corrections 16,644
16.607	Bulletproof Vest Partnership Program	Public Safety 39,817
16.609	Project Safe Neighborhoods	Public Safety 125,649
16.710	Public Safety Partnership and Community Policing Grants	Public Safety 615,722
16.727	Enforcing Underage Drinking Laws Program	Public Safety 380,326
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	Corrections 538,139
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Public Safety 111,791
16.744	Anti-Gang Initiative	Public Safety 86,225
16.750	Support for Adam Walsh Act Implementation Grant Program	Public Safety 70,909
16.751	Edward Byrne Memorial Competitive Grant Program	Attorney General 174,528
16.800	ARRA – Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	Attorney General 125,656
16.801	ARRA – Recovery Act - State Victim Assistance Formula Grant Program	Public Safety 489,553
16.810	ARRA – Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	Attorney General 212,054
16.UN	Domestic Cannabis Eradication/Suppression Program	Narcotics 983,870

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
16.UN1	COPS Methamphetamine Grant	Gaming Commission	4,210
16.UN3	Developing and Enhancing Prescription Drug Monitoring Programs	Pharmacy Board	16,019
16.UN4	Federal Asset Forfeitures	Public Safety	187,546
16.UN5	U.S. Marshall Service	Public Safety	55,635
SUBTOTAL			14,966,319
JAG Program Cluster			
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Public Safety	4,322,385
16.803	ARRA - Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	Public Safety	3,528,399
Total JAG Program Cluster			7,850,784
 TOTAL U.S. DEPARTMENT OF JUSTICE			22,817,103
<u>U.S. DEPARTMENT OF LABOR</u>			
17.002	Labor Force Statistics	Employment Security	816,614
17.005	Compensation and Working Conditions	Health	21,510
17.225 #	Unemployment Insurance	Employment Security	531,039,557
17.225 #	ARRA – Unemployment Insurance	Employment Security	24,393,445
17.235	Senior Community Service Employment Program	Human Services	1,631,077
17.235	ARRA – Senior Community Service Employment Program	Human Services	4,121
17.245	Trade Adjustment Assistance	Employment Security	1,924,794
17.261	WIA Pilots, Demonstrations, and Research Projects	Employment Security	89,618
17.266	Work Incentive Grants	Employment Security	85,731-
17.268	H-1B Job Training Grants	Employment Security	476,391
17.271	Work Opportunity Tax Credit Program (WOTC)	Employment Security	214,772
17.273	Temporary Labor Certification for Foreign Workers	Employment Security	112,994
17.277	Workforce Investment Act (WIA) National Emergency Grants	Employment Security	409,884
17.505	OSHA Data Initiative	Health	24,293
17.600	Mine Health and Safety Grants	Environmental Quality	41,490
SUBTOTAL			561,114,829
Employment Service Cluster			
17.207	Employment Service/Wagner-Peyser Funded Activities	Employment Security	8,499,309

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
17.207	ARRA – Employment Service/Wagner-Peyser Funded Activities	Employment Security	1,373,260
17.801	Disabled Veterans' Outreach Program (DVOP)	Employment Security	730,769
17.804	Local Veterans' Employment Representative Program	Employment Security	850,285
	Total Employment Service Cluster		11,453,623
	WIA Cluster		
17.258	WIA Adult Program	Employment Security	34,488,117
17.258	ARRA – WIA Adult Program	Employment Security	4,117,293
17.259	WIA Youth Activities	Employment Security	3,073,077
17.259	ARRA – WIA Youth Activities	Employment Security	1,247,464
17.260	WIA Dislocated Workers	Employment Security	9,975,847
17.260	ARRA – WIA Dislocated Workers	Employment Security	2,471,471
	Total WIA Cluster		55,373,269
	TOTAL U.S. DEPARTMENT OF LABOR		627,941,721
	<u>U.S. DEPARTMENT OF TRANSPORTATION</u>		
20.106	Airport Improvement Program	Transportation	23,441
20.217	Motor Carrier Safety	Public Safety	280,935
20.218	National Motor Carrier Safety	Public Safety	3,340,835
20.231	Performance and Registration Information Systems Management	Revenue	62,855
20.232	Commercial Driver's License Program Improvement Grant	Public Safety	88,548
20.237	Commercial Vehicle Information Systems and Networks	Transportation	455,088
20.2NA	Fatal Analysis Reporting System	Public Safety	55,903
20.313	Railroad Research and Development	Transportation	79,833
20.505	Metropolitan Transportation Planning	Transportation	347,481
20.509	Formula Grants for Other Than Urbanized Areas	Transportation	7,313,485
20.509	ARRA – Formula Grants for Other Than Urbanized Areas	Transportation	4,989,628
20.607	Alcohol Open Container Requirements	Public Safety	3,112,082
20.700	Pipeline Safety Program Base Grants	Public Service Commission	513,750
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	Emergency Management	173,834
	SUBTOTAL		20,837,698

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
	Highway Planning and Construction Cluster		
20.205	Highway Planning and Construction	Transportation	480,239,683
20.205	ARRA – Highway Planning and Construction	Transportation	92,810,661
20.219	Recreational Trails Program	Wildlife, Fisheries and Parks	1,351,165
	Total Highway Planning and Construction Cluster		<u>574,401,509</u>
	Federal Transit Cluster		
20.500	Federal Transit-Capital Investment Grants	Transportation/ Port Authority at Gulfport	8,511,366
	Total Federal Transit Cluster		<u>8,511,366</u>
	Transit Services Programs Cluster		
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Transportation	1,092,188
20.516	Job Access-Reverse Commute	Transportation	57,743
	Total Transit Services Programs Cluster		<u>1,149,931</u>
	Highway Safety Cluster		
20.600	State and Community Highway Safety	Public Safety	11,403,724
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	Public Safety	61,901
20.602	Occupant Protection Incentive Grants	Public Safety	63,832
20.610	State Traffic Safety Information System Improvement Grants	Public Safety	326,166
20.612	Incentive Grant Program to Increase Motorcyclist Safety	Public Safety	87,841
	Total Highway Safety Cluster		<u>11,943,464</u>
	TOTAL U.S. DEPARTMENT OF TRANSPORTATION		<u>616,843,968</u>
	<u>U.S. DEPARTMENT OF THE TREASURY</u>		
21.UN	Treasury Federal Equitable Sharing	Gaming Commission	10,798
	TOTAL U.S. DEPARTMENT OF THE TREASURY		<u>10,798</u>
	<u>APPALACHIAN REGIONAL COMMISSION</u>		
23.002	Appalachian Area Development	MS Development Authority	1,727,295

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects	MS Development Authority 206,596
TOTAL APPALACHIAN REGIONAL COMMISSION		1,933,891
<u>GENERAL SERVICES ADMINISTRATION</u>		
39.003 @	Donation of Federal Surplus Personal Property	Finance and Administration 2,017,195
39.011	Election Reform Payments	Secretary of State 214,499
TOTAL GENERAL SERVICES ADMINISTRATION		2,231,694
<u>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</u>		
45.025	Promotion of the Arts Partnership Agreements	Arts Commission 916,883
45.025	ARRA – Promotion of the Arts Partnership Agreements	Arts Commission 26,401
45.310	Grants to States	Library Commission 2,230,401
45.313	Laura Bush 21 st Century Librarian Program	Library Commission 40,248
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		3,213,933
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS</u>		
64.124	All-Volunteer Force Educational Assistance	Veterans Affairs Board 136,855
64.203	State Cemetery Grants	Veterans Affairs Board 4,979,809
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS		5,116,664
<u>ENVIRONMENTAL PROTECTION AGENCY</u>		
66.032	State Indoor Radon Grants	Health 64,229
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	Environmental Quality 495,889
66.040	State Clean Diesel Grant Program	Environmental Quality 515,361
66.040	ARRA – State Clean Diesel Grant Program	Environmental Quality 532,641
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Quality 129,663
66.432	State Public Water System Supervision	Health 1,581,998
66.433	State Underground Water Source Protection	Oil and Gas Board 107,650
66.454	Water Quality Management Planning	Environmental Quality 192,012
66.454	ARRA – Water Quality Management Planning	Environmental Quality 200,072
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Quality 6,476,403
66.458	ARRA – Capitalization Grants for Clean Water State Revolving Funds	Environmental Quality 19,355,664

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
66.460	Nonpoint Source Implementation Grants	Environmental Quality	5,436,525
66.461	Regional Wetland Program Development Grants	Environmental Quality	34,269
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Health	12,985,881
66.468	ARRA – Capitalization Grants for Drinking Water State Revolving Funds	Health	9,250,150
66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	Health	310,276
66.472	Beach Monitoring and Notification Program Implementation Grants	Environmental Quality	247,247
66.474	Water Protection Grants to the States	Health	1,890-
66.475	Gulf of Mexico Program	Environmental Quality/ Marine Resources	505,379
66.605	Performance Partnership Grants	Environmental Quality/ Agriculture and Commerce	7,733,862
66.606	Survey's, Studies, Investigations and Special Purpose Grants	Environmental Quality	33,959
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	Environmental Quality	44,683
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements	Environmental Quality	90,887
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	Environmental Quality	182,929
66.708	Pollution Prevention Grants Program	Environmental Quality	60,363
66.709	Multi-Media Capacity Building Grants for States and Tribes	Environmental Quality	66,674
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	Environmental Quality	133,511
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	Environmental Quality	432,842
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	Environmental Quality	1,501,075
66.805	ARRA – Leaking Underground Storage Tank Trust Fund Corrective Action Program	Environmental Quality	1,803,261
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Quality	124,076
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	Environmental Quality	45,392
TOTAL ENVIRONMENTAL PROTECTION AGENCY			70,672,933
 <u>U.S. DEPARTMENT OF ENERGY</u>			
81.041	State Energy Program	MS Development Authority	400,384
81.041	ARRA – State Energy Program	MS Development Authority	22,974,862
81.042	Weatherization Assistance for Low-Income Persons	Human Services	2,056,454
81.042	ARRA – Weatherization Assistance for Low-Income Persons	Human Services	16,407,530
81.117	Energy Efficiency and Renewable Energy Information	MS Development Authority	54,871

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures/ Distributions/ Issuances</u>
	Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	ARRA – Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	MS Development Authority	265,669
81.119	State Energy Program Special Projects	MS Development Authority	124,910
81.122	ARRA – Electricity Delivery and Energy Reliability, Research, Development and Analysis	MS Development Authority/ Public Service Commission	498,177
81.127	ARRA – Energy Efficient Appliance Rebate Program (EEARP)	MS Development Authority	1,519,015
81.128	ARRA – Energy Efficiency and Conservation Block Grant Program (EECBG)	MS Development Authority	1,378,869
81.136	Long-Term Surveillance and Maintenance	Health	61,523
81.UN1	Petroleum Violation Escrow – Stripper Well	Treasury	155,832
TOTAL U.S. DEPARTMENT OF ENERGY			45,898,096

U.S. DEPARTMENT OF EDUCATION

84.002	Adult Education – Basic Grants to States	Board for Community and Junior Colleges	6,485,511
84.011	Migrant Education State Grant Program	Education	1,382,500
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	Education	935,387
84.048	Career and Technical Education – Basic Grants to States	Education	13,587,964
84.144	Migrant Education-Coordination Program	Education	19,669
84.185	Byrd Honors Scholarships	Education	434,250
84.186	Safe and Drug-Free Schools and Communities State Grants	Education / Public Safety	1,564,851
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	Rehabilitation Services	456,444
84.213	Even Start State Educational Agencies	Education	743,043
84.224	Assistive Technology	Rehabilitation Services	421,695
84.243	Tech-Prep Education	Education	1,461,517
84.265	Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	Rehabilitation Services	187,013
84.287	Twenty-First Century Community Learning Centers	Education	17,527,218
84.298	State Grants for Innovative Programs	Education	20,545-
84.305	Education Research, Development and Dissemination	Education	70,955
84.323	Special Education – State Personnel Development	Education	589,719
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	Education	179,351
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	Education	269,839

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures/ Distributions/ Issuances</u>
84.357	Reading First State Grants	Education	6,757,459
84.358	Rural Education	Education	5,872,135
84.365	English Language Acquisition Grants	Education	1,558,466
84.366	Mathematics and Science Partnerships	Education	2,740,247
84.367	Improving Teacher Quality State Grants	Education	40,500,666
84.369	Grants for State Assessments and Related Activities	Education	5,532,087
84.371	Striving Readers	Education	88,895
84.410	ARRA - Education Jobs Fund	Finance and Administration	71,678,413
84.938	Hurricane Education Recovery	Education	4,236,061
SUBTOTAL			185,260,810
Title 1, Part A Cluster			
84.010	Title I Grants to Local Educational Agencies	Education	195,557,639
84.389	ARRA – Title 1 Grants to Local Educational Agencies, Recovery Act	Education	55,010,450
Total Title 1, Part A Cluster			250,568,089
Special Education Cluster (IDEA)			
84.027	Special Education Grants to States	Education	104,552,799
84.173	Special Education Preschool Grants	Education	3,982,563
84.391	ARRA – Special Education Grants to States (IDEA, Part B), Recovery Act	Education	53,992,400
84.392	ARRA – Special Education - Preschool Grants (IDEA, Preschool), Recovery Act	Education	1,611,297
Total Special Education Cluster (IDEA)			164,139,059
TRIO Cluster			
84.044	TRIO-Talent Search	Education	398,904
Total TRIO Cluster			398,904
Vocational Rehabilitation Cluster			
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	Rehabilitation Services	43,547,598
84.390	ARRA – Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	Rehabilitation Services	400,490
Total Vocational Rehabilitation Cluster			43,948,088

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
	Early Intervention Services (IDEA) Cluster		
84.181	Special Education - Grants for Infants and Families	Health	3,884,907
84.393	ARRA – Special Education - Grants for Infants and Families, Recovery Act	Health	2,455,363
	Total Early Intervention Services (IDEA) Cluster		6,340,270
	Independent Living State Grants Cluster		
84.169	Independent Living State Grants	Rehabilitation Services	242,943
	Total Independent Living State Grants Cluster		242,943
	Independent Living Services for Older Individuals Who Are Blind Cluster		
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	Rehabilitation Services	251,119
	Total Independent Living Services for Older Individuals Who Are Blind Cluster		251,119
	Education of Homeless Children and Youth Cluster		
84.196	Education of Homeless Children and Youth	Education	744,249
84.387	ARRA – Education of Homeless Children and Youth, Recovery Act	Education	306,358
	Total Education of Homeless Children and Youth Cluster		1,050,607
	Educational Technology State Grants Cluster		
84.318	Education Technology State Grants	Education	3,110,128
84.386	ARRA – Education Technology State Grants, Recovery Act (Enhancing Education through Technology Program)	Education	5,770,990
	Total Educational Technology State Grants Cluster		8,881,118
	Teacher Quality Partnership Grants Cluster		
84.336	Teacher Quality Partnership Grants	Education	13,229
	Total Teacher Quality Partnership Grants Cluster		13,229
	Statewide Data Systems Cluster		
84.372	Statewide Data Systems	Education	780,451
	Total Statewide Data Systems Cluster		780,451
	Teacher Incentive Fund Cluster		
84.374	Teacher Incentive Fund	Education	122,487

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See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
	Total Teacher Incentive Fund Cluster	122,487
84.377	School Improvement Grants Cluster School Improvement Grants	Education 1,750,436
84.388	ARRA – School Improvement Grants, Recovery Act	Education 7,137,085
	Total School Improvement Grants Cluster	8,887,521
84.394	State Fiscal Stabilization Fund Cluster ARRA – State Fiscal Stabilization Fund (SFSF) Education State Grants, Recovery Act (Education Stabilization Fund)	Finance and Administration 196,229,759
84.397	ARRA – State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	Finance and Administration 28,434,002
	Total State Fiscal Stabilization Fund Cluster	224,663,761
	TOTAL U.S. DEPARTMENT OF EDUCATION	895,548,456
	<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>	
89.003	National Historical Publications and Records Grants	Archives and History 49,191
	TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	49,191
	<u>ELECTIONS ASSISTANCE COMMISSION</u>	
90.401	Help America Vote Act Requirements Payments	Secretary of State 363,734
	TOTAL ELECTIONS ASSISTANCE COMMISSION	363,734
	<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>	
93.003	Public Health and Social Services Emergency Fund	Mental Health 28,200
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	Health 101,211
93.010	Community-Based Abstinence Education (CBAE)	Human Services 121,425
93.041	Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Human Services 29,761
93.042	Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	Human Services 139,772
93.043	Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	Human Services 221,411

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures/ Distributions/ Issuances</u>
93.048	Special Programs for the Aging Title IV and Title II Discretionary Projects	Human Services	160,520
93.052	National Family Caregiver Support, Title III, Part E	Human Services	1,454,237
93.069	Public Health Emergency Preparedness	Health	10,968,678
93.070	Environmental Public Health and Emergency Response	Health	503,591
93.071	Medicare Enrollment Assistance Program	Human Services	66,417
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	Health	26,103
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health	19,528
93.103	Food and Drug Administration-Research	Health	1,783
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	Mental Health	2,523,427
93.110	Maternal and Child Health Federal Consolidated Programs	Health	108,781
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Health	882,502
93.127	Emergency Medical Services for Children	Health	78,440
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	Health	148,327
93.136	Injury Prevention and Control Research and State and Community Based Programs	Health	493,195
93.150	Projects for Assistance in Transition from Homelessness (PATH)	Mental Health	306,795
93.197	Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	Health	347,744
93.217	Family Planning Services	Health	4,947,235
93.235	Affordable Care Act (ACA) Abstinence Education Program	Human Services	301,168
93.236	Grants to States to Support Oral Health Workforce Activities	Health	250,145
93.241	State Rural Hospital Flexibility Program	Health	312,045
93.243	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	Mental Health	3,372,806
93.251	Universal Newborn Hearing Screening	Health	153,360
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	Health/Emergency Management	8,471,949
93.301	Small Rural Hospital Improvement Grant Program	Health	410,473
93.411	ARRA – Equipment to Enhance Training for Health Professionals	Health	71,772
93.414	ARRA - State Primary Care Offices	Health	28,469
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	Human Services	68,044
93.507	Strengthening Public Health Infrastructure for Improved Health Outcomes	Health	58,529

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	Insurance	321,337
93.519	Affordable Care Act (ACA) – Consumer Assistance Program Grants	Attorney General	82,551
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	Health	122,773
93.523	The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities	Health	71,562
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	Insurance	356,195
93.556	Promoting Safe and Stable Families	Human Services	5,088,046
93.563	Child Support Enforcement	Human Services	12,032,350
93.563	ARRA – Child Support Enforcement	Human Services	11,619,473
93.566	Refugee and Entrant Assistance State Administered Programs	Human Services	1,425,345
93.568	Low-Income Home Energy Assistance	Human Services	33,377,347
93.576	Refugee and Entrant Assistance Discretionary Grants	Health	359-
93.585	Empowerment Zones Program	MS Development Authority	9,987
93.586	State Court Improvement Program	Supreme Court	474,375
93.597	Grants to States for Access and Visitation Programs	Human Services	95,334
93.599	Chafee Education and Training Vouchers Program (ETV)	Human Services	314,352
93.603	Adoption Incentive Payments	Human Services	1,380
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Mental Health	937,062
93.643	Children's Justice Grants to States	Human Services	333,549
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Human Services	3,646,475
93.652	Adoption Opportunities	Human Services	112,131
93.658	Foster Care Title IV-E	Human Services	16,850,450
93.658	ARRA – Foster Care Title IV-E	Human Services	661,262
93.659	Adoption Assistance	Human Services	6,724,177
93.659	ARRA – Adoption Assistance	Human Services	340,953
93.667	Social Services Block Grant	Human Services	26,264,843
93.669	Child Abuse and Neglect State Grants	Human Services	416,301
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes	Health	1,032,878
93.674	Chafee Foster Care Independence Program	Human Services	908,855
93.717	ARRA - Preventing Healthcare-Associated Infections	Health	65,523
93.719	ARRA - State Grants to Promote Health Information Technology	Governor's Office	496,855
93.723	ARRA - Prevention and Wellness – State,	Health	2,743,163

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
	Territories and Pacific Islands		
93.725	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	Human Services	244,760
93.729	ARRA –Health Information Technology and Public Health	Health	225,350
93.767	Children’s Health Insurance Program	Medicaid	156,499,619
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	Human Services / Medicaid	914,743
93.789	Alternatives to Psychiatric Residential Treatment Facilities for Children	Medicaid	14,279,818
93.791	Money Follows the Person Rebalancing Demonstration	Medicaid	39,811
93.793	Medicaid Transformation Grants	Medicaid	1,331,591
93.889	National Bioterrorism Hospital Preparedness Program	Health	3,591,502
93.913	Grants to States for Operation of Offices of Rural Health	Health	166,158
93.917	HIV Care Formula Grants	Health	13,248,095
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	Education	587,649
93.940	HIV Prevention Activities Health Department Based	Health	2,495,270
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	Health	661,829
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	Health	138,387
93.958	Block Grants for Community Mental Health Services	Mental Health	3,511,694
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Mental Health	14,177,401
93.977	Preventive Health Services Sexually Transmitted Diseases Control Grants	Health	1,496,760
93.991	Preventive Health and Health Services Block Grant	Health	1,973,487
93.994	Maternal and Child Health Services Block Grant to the States	Health	9,554,758
	SUBTOTAL		389,243,050
	Aging Cluster		
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	Human Services	4,267,028
93.045	Special Programs for the Aging Title III, Part C Nutrition Services	Human Services	5,303,872
93.053	Nutrition Services Incentive Program	Human Services	2,011,516
93.705	ARRA - Aging Home-Delivered Nutrition Services for States	Human Services	14,230
93.707	ARRA – Aging Congregate Nutrition Services for States	Human Services	144,385
	Total Aging Cluster		11,741,031

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
	Immunization Cluster		
93.268 @	Immunization Grants	Health	45,012,873
93.712	ARRA - Immunization	Health	732,160
	Total Immunization Cluster		45,745,033
	TANF Cluster		
93.558	Temporary Assistance for Needy Families	Human Services	74,476,816
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	Human Services	11,795,803
93.716	ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants	Human Services	2,253,640
	Total TANF Cluster		88,526,259
	CSBG Cluster		
93.569	Community Services Block Grant	Human Services	9,727,191
93.710	ARRA - Community Services Block Grant	Human Services	3,966,571
	Total CSBG Cluster		13,693,762
	CCDF Cluster		
93.575	Child Care and Development Block Grant	Human Services	62,774,586
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Human Services	20,961,653
93.713	ARRA - Child Care and Development Block Grant	Human Services	7,265,284
	Total CCDF Cluster		91,001,523
	Head Start Cluster		
93.600	Head Start	Governor's Office	175,000
93.708	ARRA - Head Start	Human Services	79,896
	Total Head Start Cluster		254,896
	Medicaid Cluster		
93.776	Hurricane Katrina Relief	Medicaid	1,318,862
93.778	Medical Assistance Program	Medicaid	3,394,402,483
93.778	ARRA - Medical Assistance Program	Medicaid	353,735,014
93.775	State Medicaid Fraud Control Units	Attorney General	1,827,955

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>		<u>Federal Expenditures Distributions/ Issuances</u>
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health/Medicaid	2,507,344
	Total Medicaid Cluster		3,753,791,658
	TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		4,393,997,212
	<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>		
94.004	Learn and Serve America School and Community Based Programs	Education	1,051
94.007	Program Development and Innovation Grants	Education	58
94.013	Volunteers in Service to America	Human Services	45,671
	SUBTOTAL		46,780
94.016	Foster Grandparent/Senior Companion Cluster Senior Companion Program	Human Services	180,899
	Total Foster Grandparent/Senior Companion Cluster		180,899
	TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		227,679
	<u>SOCIAL SECURITY ADMINISTRATION</u>		
96.008	Social Security – Work Incentives Planning and Assistance Program	Rehabilitation Services	322,098
	SUBTOTAL		322,098
96.001	Disability Insurance/SSI Cluster Social Security-Disability Insurance	Rehabilitation Services	32,779,613
	Total Disability Insurance/SSI Cluster		32,779,613
	TOTAL SOCIAL SECURITY ADMINISTRATION		33,101,711
	<u>DEPARTMENT OF HOMELAND SECURITY</u>		
97.001	Mississippi Interoperable Communications Grant	Public Safety	27,631,179
97.012	Boating Safety Financial Assistance	Wildlife, Fisheries and Parks	1,552,658
97.013	State Access to the Oil Spill Liability Trust Fund	Environmental Quality	4,949,278
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants	Emergency Management	254,418

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY FEDERAL DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>	
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	Emergency Management	309,855
97.032	Crisis Counseling	Emergency Management	17,618
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Emergency Management	175,630,307
97.039	Hazard Mitigation Grant	Emergency Management	49,709,081
97.041	National Dam Safety Program	Environmental Quality	308,197
97.042	Emergency Management Performance Grants	Public Safety	3,489,991
97.043	State Fire Training Systems Grants	State Fire Academy	25,524
97.044	Assistance to Firefighters Grant	Insurance	746,602
97.045	Cooperating Technical Partners	Environmental Quality	5,291,011
97.055	Interoperable Emergency Communications	Public Safety	203,471
97.056	Port Security Grant Program	Public Safety/ Port Authority at Gulfport	1,035,205
97.077	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	Transportation	341
97.082	Earthquake Consortium	Emergency Management	45,625
97.087	Alternative Housing Pilot Program	Emergency Management	28,151,498
97.089	Driver's License Security Grant Program	Public Safety	1,678,690
SUBTOTAL			301,030,549
97.067	Homeland Security Cluster Homeland Security Grant Program	Public Safety	6,012,957
Total Homeland Security Cluster			6,012,957
TOTAL DEPARTMENT OF HOMELAND SECURITY			307,043,506
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 9,028,817,204

EXPLANATION OF FOOTNOTE REFERENCE:

Program Number with UN denotes unknown CFDA numbers.

Programs which expended funds under the American Recovery and Reinvestment Act of 2009 are identified using "ARRA" in front of the program name.

The total expenditures for CFDA No. 17.225 include state expenditures of \$220,162,557 and federal expenditures of \$335,270,445.

@ Denotes federal programs with noncash benefits.

(concluded)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

Schedule of Expenditures of Federal Awards by State Grantee Agency



STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
<u>Agriculture and Commerce</u>		
U.S. DEPARTMENT OF AGRICULTURE		
10.025	Plant and Animal Disease, Pest Control, and Animal Care	446,141
10.086	Aquaculture Grants Program (AGP)	7,024,503
10.086	ARRA – Aquaculture Grants Program (AGP)	130,301
10.163	Market Protection and Promotion	25,694
10.169	Specialty Crop Block Grant Program	162,690
10.170	Specialty Crop Block Grant Program – Farm Bill	61,106
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	1,740,812
10.680	Forest Health Protection	250,000
10.950	Agricultural Statistics Reports	118,169
Total U.S. DEPARTMENT OF AGRICULTURE		9,959,416
ENVIRONMENTAL PROTECTION AGENCY		
66.605	Performance Partnership Grants	314,963
TOTAL Agriculture and Commerce		10,274,379
<u>Animal Health</u>		
U.S. DEPARTMENT OF AGRICULTURE		
10.025	Plant and Animal Disease, Pest Control, and Animal Care	562,375
TOTAL Animal Health		562,375
<u>Archives and History</u>		
U.S. DEPARTMENT OF THE INTERIOR		
15.904	Historic Preservation Fund Grants-In-Aid	3,266,921
15.922	Native American Graves Protection and Repatriation Act	77,462
Total U.S. DEPARTMENT OF THE INTERIOR		3,344,383
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		
89.003	National Historical Publications and Records Grants	49,191
TOTAL Archives and History		3,393,574

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
<u>Arts Commission</u>		
	NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	
45.025	Promotion of the Arts Partnership Agreements	916,883
45.025	ARRA – Promotion of the Arts Partnership Agreements	26,401
		943,284
	Total NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	943,284
	TOTAL Arts Commission	943,284
 <u>Attorney General</u>		
	U.S. DEPARTMENT OF JUSTICE	
16.543	Missing Children's Assistance	206,763
16.576	Crime Victim Compensation	1,116,000
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	275,025
16.751	Edward Byrne Memorial Competitive Grant Program	174,528
16.800	ARRA – Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	125,656
16.810	ARRA – Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	212,054
		2,110,026
	Total U.S. DEPARTMENT OF JUSTICE	2,110,026
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
93.519	Affordable Care Act (ACA) – Consumer Assistance Program Grants	82,551
93.775	State Medicaid Fraud Control Units	1,827,955
		1,910,506
	Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,910,506
	TOTAL Attorney General	4,020,532
 <u>Board for Community and Junior Colleges</u>		
	U.S. DEPARTMENT OF EDUCATION	
84.002	Adult Education - Basic Grants to States	6,485,511
		6,485,511
	TOTAL Board for Community and Junior Colleges	6,485,511
 <u>Corrections</u>		
	U.S. DEPARTMENT OF JUSTICE	
16.606	State Criminal Alien Assistance Program	16,644
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	538,139
		554,783
	Total U.S. DEPARTMENT OF JUSTICE	554,783
	TOTAL Corrections	554,783

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
<u>Education</u>		
U.S. DEPARTMENT OF AGRICULTURE		
10.553	School Breakfast Program	54,490,975
10.555 @	National School Lunch Program	166,826,908
10.556	Special Milk Program for Children	3,505
10.558	Child and Adult Care Food Program	37,444,819
10.559	Summer Food Service Program for Children	5,182,297
10.560	State Administrative Expenses for Child Nutrition	2,982,496
10.574	Team Nutrition Grants	9,121
10.579	ARRA – Child Nutrition Discretionary Grants Limited Availability	67,518
10.582	Fresh Fruit and Vegetable Program	1,360,494
Total U.S. DEPARTMENT OF AGRICULTURE		268,368,133
U.S. DEPARTMENT OF DEFENSE		
12.UN1	Teacher and Teacher's Aide Placement Assistance Program	166,378
U.S. DEPARTMENT OF EDUCATION		
84.010	Title I Grants to Local Educational Agencies	195,557,639
84.011	Migrant Education State Grant Program	1,382,500
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	935,387
84.027	Special Education Grants to States	104,552,799
84.044	TRIO-Talent Search	398,904
84.048	Career and Technical Education – Basic Grants to States	13,587,964
84.144	Migrant Education-Coordination Program	19,669
84.173	Special Education Preschool Grants	3,982,563
84.185	Byrd Honors Scholarships	434,250
84.186	Safe and Drug-Free Schools and Communities State Grants	1,315,227
84.196	Education of Homeless Children and Youth	744,249
84.213	Even Start State Educational Agencies	743,043
84.243	Tech-Prep Education	1,461,517
84.287	Twenty-First Century Community Learning Centers	17,527,218
84.298	State Grants for Innovative Programs	20,545-
84.305	Education Research, Development and Dissemination	70,955
84.318	Education Technology State Grants	3,110,128
84.323	Special Education – State Personnel Development	589,719
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	179,351
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	269,839
84.336	Teacher Quality Partnership Grants	13,229
84.357	Reading First State Grants	6,757,459
84.358	Rural Education	5,872,135

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
84.365	English Language Acquisition Grants	1,558,466
84.366	Mathematics and Science Partnerships	2,740,247
84.367	Improving Teacher Quality State Grants	40,500,666
84.369	Grants for State Assessments and Related Activities	5,532,087
84.371	Striving Readers	88,895
84.372	Statewide Data Systems	780,451
84.374	Teacher Incentive Fund	122,487
84.377	School Improvement Grants	1,750,436
84.386	ARRA – Education Technology State Grants, Recovery Act (Enhancing Education through Technology Program)	5,770,990
84.387	ARRA – Education of Homeless Children and Youth, Recovery Act	306,358
84.388	ARRA – School Improvement Grants, Recovery Act	7,137,085
84.389	ARRA – Title I Grants to Local Educational Agencies, Recovery Act	55,010,450
84.391	ARRA – Special Education Grants to States (IDEA, Part B), Recovery Act	53,992,400
84.392	ARRA – Special Education – Preschool Grants (IDEA, Preschool), Recovery Act	1,611,297
84.938	Hurricane Education Recovery	4,236,061
	Total U.S. DEPARTMENT OF EDUCATION	540,623,575
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	587,649
	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	
94.004	Learn and Serve America School and Community Based Programs	1,051
94.007	Program Development and Innovation Grants	58
	Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	1,109
	TOTAL Education	809,746,844
	<u>Emergency Management</u>	
	U.S. DEPARTMENT OF TRANSPORTATION	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	173,834
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	4,089,072
	DEPARTMENT OF HOMELAND SECURITY	
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants	254,418
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	309,855
97.032	Crisis Counseling	17,618
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	175,630,307
97.039	Hazard Mitigation Grant	49,709,081
97.082	Earthquake Consortium	45,625

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures/ Distributions/ Issuances</u>
97.087	Alternative Housing Pilot Program	28,151,498
	Total DEPARTMENT OF HOMELAND SECURITY	254,118,402
	TOTAL Emergency Management	258,381,308
	<u>Employment Security</u>	
	U.S. DEPARTMENT OF LABOR	
17.002	Labor Force Statistics	816,614
17.207	Employment Service/Wagner-Peyser Funded Activities	8,499,309
17.207	ARRA – Employment Service/Wagner-Peyser Funded Activities	1,373,260
17.225 #	Unemployment Insurance	531,039,557
17.225 #	ARRA – Unemployment Insurance	24,393,445
17.245	Trade Adjustment Assistance	1,924,794
17.258	WIA Adult Program	34,488,117
17.258	ARRA – WIA Adult Program	4,117,293
17.259	WIA Youth Activities	3,073,077
17.259	ARRA – WIA Youth Activities	1,247,464
17.260	WIA Dislocated Workers	9,975,847
17.260	ARRA – WIA Dislocated Workers	2,471,471
17.261	WIA Pilots, Demonstrations, and Research Projects	89,618
17.266	Work Incentive Grants	85,731-
17.268	H-1B Job Training Grants	476,391
17.271	Work Opportunity Tax Credit Program (WOTC)	214,772
17.273	Temporary Labor Certification for Foreign Workers	112,994
17.277	Workforce Investment Act (WIA) National Emergency Grants	409,884
17.801	Disabled Veterans' Outreach Program (DVOP)	730,769
17.804	Local Veterans' Employment Representative Program	850,285
	Total U.S. DEPARTMENT OF LABOR	626,219,230
	TOTAL Employment Security	626,219,230
	<u>Environmental Quality</u>	
	U.S. DEPARTMENT OF COMMERCE	
11.473	Coastal Services Center	732,888
	U.S. DEPARTMENT OF DEFENSE	
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	169,458
	U.S. DEPARTMENT OF THE INTERIOR	
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	183,106
15.252	Abandoned Mine Land Reclamation (AMLR) Program	19,020

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
15.808	U.S. Geological Survey Research and Data Collection	42,152
15.810	National Cooperative Geologic Mapping Program	97,721
15.819	Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	13,397
Total U.S. DEPARTMENT OF THE INTERIOR		355,396
U.S. DEPARTMENT OF LABOR		
17.600	Mine Health and Safety Grants	41,490
ENVIRONMENTAL PROTECTION AGENCY		
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	495,889
66.040	State Clean Diesel Grant Program	515,361
66.040	ARRA – State Clean Diesel Grant Program	532,641
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	129,663
66.454	Water Quality Management Planning	192,012
66.454	ARRA – Water Quality Management Planning	200,072
66.458	Capitalization Grants for Clean Water State Revolving Funds	6,476,403
66.458	ARRA – Capitalization Grants for Clean Water State Revolving Funds	19,355,664
66.460	Nonpoint Source Implementation Grants	5,436,525
66.461	Regional Wetland Program Development Grants	34,269
66.472	Beach Monitoring and Notification Program Implementation Grants	247,247
66.475	Gulf of Mexico Program	279,764
66.605	Performance Partnership Grants	7,418,899
66.606	Survey's, Studies, Investigations and Special Purpose Grants	33,959
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	44,683
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements	90,887
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	182,929
66.708	Pollution Prevention Grants Program	60,363
66.709	Multi-Media Capacity Building Grants for States and Tribes	66,674
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	133,511
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	432,842
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,501,075
66.805	ARRA – Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,803,261
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	124,076
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	45,392
Total ENVIRONMENTAL PROTECTION AGENCY		45,834,061
DEPARTMENT OF HOMELAND SECURITY		
97.013	State Access to the Oil Spill Liability Trust Fund	4,949,278
97.041	National Dam Safety Program	308,197
97.045	Cooperating Technical Partners	5,291,011

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
	Total DEPARTMENT OF HOMELAND SECURITY	10,548,486
TOTAL Environmental Quality		57,681,779
<u>Finance and Administration</u>		
GENERAL SERVICES ADMINISTRATION		
39.003 @	Donation of Federal Surplus Personal Property	2,017,195
U.S. DEPARTMENT OF EDUCATION		
84.394	ARRA – State Fiscal Stabilization Fund (SFSF) Education State Grants, Recovery Act (Education Stabilization Fund)	196,229,759
84.397	ARRA – State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	28,434,002
84.410	ARRA - Education Jobs Fund	71,678,413
Total U.S. DEPARTMENT OF EDUCATION		296,342,174
TOTAL Finance and Administration		298,359,369
<u>Forestry Commission</u>		
U.S. DEPARTMENT OF AGRICULTURE		
10.664	Cooperative Forestry Assistance	3,949,200
10.688	ARRA – Recovery Act of 2009: Wildland Fire Management	1,244,046
Total U.S. DEPARTMENT OF AGRICULTURE		5,193,246
TOTAL Forestry Commission		5,193,246
<u>Gaming Commission</u>		
U.S. DEPARTMENT OF JUSTICE		
16.UN1	COPS Methamphetamine Grant	4,210
U.S. DEPARTMENT OF THE TREASURY		
21.UN	Treasury Federal Equitable Sharing	10,798
TOTAL Gaming Commission		15,008
<u>Governor's Office</u>		
U.S. DEPARTMENT OF COMMERCE		
11.558	ARRA – State Broadband Data and Development Grant Program	827,880
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures/ Distributions/ Issuances</u>
93.600	Head Start	175,000
93.719	ARRA – State Grants to Promote Health Information Technology	496,855
	Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	671,855
TOTAL Governor's Office.		1,499,735
 <u>Health</u>		
U.S. DEPARTMENT OF AGRICULTURE		
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	82,285,713
10.565	Commodity Supplemental Food Program	605,087
	Total U.S. DEPARTMENT OF AGRICULTURE	82,890,800
 U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
14.241	Housing Opportunities for Persons with AIDS	1,321,576
 U.S. DEPARTMENT OF LABOR		
17.005	Compensation and Working Conditions	21,510
17.505	OSHA Data Initiative	24,293
	Total U.S. DEPARTMENT OF LABOR	45,803
 ENVIRONMENTAL PROTECTION AGENCY		
66.032	State Indoor Radon Grants	64,229
66.432	State Public Water System Supervision	1,581,998
66.468	Capitalization Grants for Drinking Water State Revolving Funds	12,985,881
66.468	ARRA – Capitalization Grants for Drinking Water State Revolving Funds	9,250,150
66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	310,276
66.474	Water Protection Grants to the States	1,890-
	Total ENVIRONMENTAL PROTECTION AGENCY	24,190,644
 U.S. DEPARTMENT OF ENERGY		
81.136	Long-Term Surveillance and Maintenance	61,523
 U.S. DEPARTMENT OF EDUCATION		
84.181	Special Education - Grants for Infants and Families	3,884,907
84.393	ARRA – Special Education - Grants for Infants and Families, Recovery Act	2,455,363
	Total U.S. DEPARTMENT OF EDUCATION	6,340,270
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	101,211
93.069	Public Health Emergency Preparedness	10,968,678
93.070	Environmental Public Health and Emergency Response	503,591
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	26,103
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	19,528
93.103	Food and Drug Administration-Research	1,783
93.110	Maternal and Child Health Federal Consolidated Programs	108,781
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	882,502
93.127	Emergency Medical Services for Children	78,440
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	148,327
93.136	Injury Prevention and Control Research and State and Community Based Programs	493,195
93.197	Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	347,744
93.217	Family Planning Services	4,947,235
93.236	Grants to States to Support Oral Health Workforce Activities	250,145
93.241	State Rural Hospital Flexibility Program	312,045
93.251	Universal Newborn Hearing Screening	153,360
93.268 @	Immunization Grants	45,012,873
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	4,382,877
93.301	Small Rural Hospital Improvement Grant Program	410,473
93.411	ARRA – Equipment to Enhance Training for Health Professionals	71,772
93.414	ARRA - State Primary Care Offices	28,469
93.507	Strengthening Public Health Infrastructure for Improved Health Outcomes	58,529
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	122,773
93.523	The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities	71,562
93.576	Refugee and Entrant Assistance Discretionary Grants	359-
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes	1,032,878
93.712	ARRA - Immunization	732,160
93.717	ARRA - Preventing Healthcare-Associated Infections	65,523
93.723	ARRA - Prevention and Wellness – State, Territories and Pacific Islands	2,743,163
93.729	ARRA – Health Information Technology and Public Health	225,350
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	1,969,153
93.889	National Bioterrorism Hospital Preparedness Program	3,591,502
93.913	Grants to States for Operation of Offices of Rural Health	166,158
93.917	HIV Care Formula Grants	13,248,095
93.940	HIV Prevention Activities Health Department Based	2,495,270
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	661,829
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	138,387

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures/ Distributions/ Issuances</u>
93.977	Preventive Health Services Sexually Transmitted Diseases Control Grants	1,496,760
93.991	Preventive Health and Health Services Block Grant	1,973,487
93.994	Maternal and Child Health Services Block Grant to the States	9,554,758
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		109,596,110
TOTAL Health		224,446,726
 <u>Human Services</u>		
U.S. DEPARTMENT OF AGRICULTURE		
10.551	Supplemental Nutrition Assistance Program	903,110,205
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	31,360,037
10.561	ARRA – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	531,240
10.568	Emergency Food Assistance Program (Administrative Costs)	741,293
10.568	ARRA – Emergency Food Assistance Program (Administrative Costs)	178,593
10.569 @	Emergency Food Assistance Program (Food Commodities)	7,189,455
Total U.S. DEPARTMENT OF AGRICULTURE		943,110,823
 U.S. DEPARTMENT OF JUSTICE		
16.527	Supervised Visitation, Safe Havens for Children	30,824
 U.S. DEPARTMENT OF LABOR		
17.235	Senior Community Service Employment Program	1,631,077
17.235	ARRA – Senior Community Service Employment Program	4,121
Total U.S. DEPARTMENT OF LABOR		1,635,198
 U.S. DEPARTMENT OF ENERGY		
81.042	Weatherization Assistance for Low-Income Persons	2,056,454
81.042	ARRA – Weatherization Assistance for Low-Income Persons	16,407,530
Total U.S. DEPARTMENT OF ENERGY		18,463,984
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
93.010	Community-Based Abstinence Education (CBAE)	121,425
93.041	Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	29,761
93.042	Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	139,772
93.043	Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	221,411
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and	4,267,028

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
	Senior Centers	
93.045	Special Programs for the Aging Title III, Part C Nutrition Services	5,303,872
93.048	Special Programs for the Aging Title IV and Title II Discretionary Projects	160,520
93.052	National Family Caregiver Support, Title III, Part E	1,454,237
93.053	Nutrition Services Incentive Program	2,011,516
93.071	Medicare Enrollment Assistance Program	66,417
93.235	Affordable Care Act (ACA) Abstinence Education Program	301,168
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	68,044
93.556	Promoting Safe and Stable Families	5,088,046
93.558	Temporary Assistance for Needy Families	74,476,816
93.563	Child Support Enforcement	12,032,350
93.563	ARRA – Child Support Enforcement	11,619,473
93.566	Refugee and Entrant Assistance State Administered Programs	1,425,345
93.568	Low-Income Home Energy Assistance	33,377,347
93.569	Community Services Block Grant	9,727,191
93.575	Child Care and Development Block Grant	62,774,586
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	20,961,653
93.597	Grants to States for Access and Visitation Programs	95,334
93.599	Chafee Education and Training Vouchers Program (ETV)	314,352
93.603	Adoption Incentive Payments	1,380
93.643	Children's Justice Grants to States	333,549
93.645	Stephanie Tubbs Jones Child Welfare Services Program	3,646,475
93.652	Adoption Opportunities	112,131
93.658	Foster Care Title IV-E	16,850,450
93.658	ARRA – Foster Care Title IV-E	661,262
93.659	Adoption Assistance	6,724,177
93.659	ARRA – Adoption Assistance	340,953
93.667	Social Services Block Grant	26,264,843
93.669	Child Abuse and Neglect State Grants	416,301
93.674	Chafee Foster Care Independence Program	908,855
93.705	ARRA - Aging Home-Delivered Nutrition Services for States	14,230
93.707	ARRA - Aging Congregate Nutrition Services for States	144,385
93.708	ARRA – Head Start	79,896
93.710	ARRA - Community Services Block Grants	3,966,571
93.713	ARRA - Child Care and Development Block Grant	7,265,284
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	11,795,803
93.716	ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants	2,253,640
93.725	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	244,760
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	911,629
	Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	328,974,238

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	
94.013	Volunteers in Service to America	45,671
94.016	Senior Companion Program	180,899
	Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	226,570
	TOTAL Human Services	1,292,441,637
	 <u>Insurance</u>	
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	321,337
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	356,195
	Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	677,532
	 DEPARTMENT OF HOMELAND SECURITY	
97.044	Assistance to Firefighters Grant	746,602
	TOTAL Insurance	1,424,134
	 <u>Library Commission</u>	
	NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	
45.310	Grants to States	2,230,401
45.313	Laura Bush 21st Century Librarian Program	40,248
	Total NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	2,270,649
	TOTAL Library Commission	2,270,649
	 <u>Marine Resources</u>	
	U.S. DEPARTMENT OF COMMERCE	
11.407	Interjurisdictional Fisheries Act of 1986	104,383
11.419	Coastal Zone Management Administration Awards	1,065,100
11.420	Coastal Zone Management Estuarine Research Reserves	635,768
11.434	Cooperative Fishery Statistics	88,310
11.463	Habitat Conservation	26,368
11.472	Unallied Science Program	32,031
11.473	Coastal Services Center	310,990
	Total U.S. DEPARTMENT OF COMMERCE	2,262,950
	 U.S. DEPARTMENT OF THE INTERIOR	

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
15.426	Coastal Impact Assistance Program (CIAP)	9,892,487
15.605	Sport Fish Restoration Program	487,902
15.616	Clean Vessel Act	67,670
15.622	Sportfishing and Boating Safety Act	108,526
15.630	Coastal Program	8,074
	Total U.S. DEPARTMENT OF THE INTERIOR	10,564,659
	ENVIRONMENTAL PROTECTION AGENCY	
66.475	Gulf of Mexico Program	225,615
	TOTAL Marine Resources	13,053,224
	Medicaid	
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
93.767	Children's Health Insurance Program	156,499,619
93.776	Hurricane Katrina Relief	1,318,862
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	538,191
93.778	Medical Assistance Program	3,394,402,483
93.778	ARRA – Medical Assistance Program	353,735,014
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	3,114
93.789	Alternatives to Psychiatric Residential Treatment Facilities for Children	14,279,818
93.791	Money Follows the Person Rebalancing Demonstration	39,811
93.793	Medicaid Transformation Grants	1,331,591
	Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	3,922,148,503
	TOTAL Medicaid	3,922,148,503
	Mental Health	
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
93.003	Public Health and Social Services Emergency Fund	28,200
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	2,523,427
93.150	Projects for Assistance in Transition from Homelessness (PATH)	306,795
93.243	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	3,372,806
93.630	Developmental Disabilities Basic Support and Advocacy Grants	937,062
93.958	Block Grants for Community Mental Health Services	3,511,694
93.959	Block Grants for Prevention and Treatment of Substance Abuse	14,177,401
	Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	24,857,385

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures/ Distributions/ Issuances</u>
	TOTAL Mental Health	24,857,385
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	<u>Military Department</u>	
	U.S. DEPARTMENT OF DEFENSE	
12.401	National Guard Military Operations and Maintenance (O&M) Projects	75,324,632
12.402	National Guard Special Military Operations and Projects	6,526,709
12.404	National Guard ChalleNGe Program	4,100,283
12.405	National Guard Drug Interdiction and Counter Drug Activities	344,803
	Total U.S. DEPARTMENT OF DEFENSE	86,296,427
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	TOTAL Military Department	86,296,427
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	<u>MS Development Authority</u>	
	U.S. DEPARTMENT OF AGRICULTURE	
10.773	Rural Business Opportunity Grants	1,448-
	U.S. DEPARTMENT OF COMMERCE	
11.307	Economic Adjustment Assistance	109,140
11.805	MBDA Business Center	60,683
	Total U.S. DEPARTMENT OF COMMERCE	169,823
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	U.S. DEPARTMENT OF DEFENSE	
12.002	Procurement Technical Assistance For Business Firms	618,800
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	
14.218	Community Development Block Grants/Entitlement Grants	15,696,697
14.228	Community Development Block Grants/State's program	517,749,716
14.231	Emergency Shelter Grants Program	1,477,922
14.239	Home Investment Partnerships Program	17,103,508
14.255	ARRA – Community Development Block Grants/State's Program	4,090,787
14.257	ARRA – Homelessness Prevention and Rapid Re-Housing Program	7,112,345
	Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	563,230,975
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	APPALACHIAN REGIONAL COMMISSION	
23.002	Appalachian Area Development	1,727,295
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects	206,596
	Total APPALACHIAN REGIONAL COMMISSION	1,933,891
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	U.S. DEPARTMENT OF ENERGY	

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
81.041	State Energy Program	400,384
81.041	ARRA – State Energy Program	22,974,862
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	54,871
81.117	ARRA – Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	265,669
81.119	State Energy Program Special Projects	124,910
81.122	ARRA – Electricity Delivery and Energy Reliability, Research, Development and Analysis	317,017
81.127	ARRA – Energy Efficient Appliance Rebate Program (EEARP)	1,519,015
81.128	ARRA – Energy Efficiency and Conservation Block Grant Program (EECBG)	1,378,869
	Total U.S. DEPARTMENT OF ENERGY	27,035,597
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
93.585	Empowerment Zones Program	9,987
	TOTAL MS Development Authority	592,997,625
	<u>Narcotics</u>	
	OFFICE OF NATIONAL DRUG CONTROL POLICY	
07.UN	High Intensity Drug Trafficking Area	1,391,987
	U.S. DEPARTMENT OF JUSTICE	
16.UN	Domestic Cannabis Eradication/Suppression Program	983,870
	TOTAL Narcotics	2,375,857
	<u>Oil and Gas Board</u>	
	ENVIRONMENTAL PROTECTION AGENCY	
66.433	State Underground Water Source Protection	107,650
	TOTAL Oil and Gas Board	107,650
	<u>Pharmacy Board</u>	
	U.S. DEPARTMENT OF JUSTICE	
16.UN3	Developing and Enhancing Prescription Drug Monitoring Programs	16,019
	TOTAL Pharmacy Board	16,019
	<u>Port Authority at Gulfport</u>	
	U.S. DEPARTMENT OF TRANSPORTATION	
20.500	Federal Transit-Capital Investment Grants	7,565,491

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
97.056	DEPARTMENT OF HOMELAND SECURITY Port Security Grant Program	626,455
TOTAL Port Authority at Gulfport		8,191,946
 <u>Public Safety</u>		
U.S. DEPARTMENT OF JUSTICE		
16.017	Sexual Assault Services Formula Program	156,000
16.523	Juvenile Accountability Block Grants	395,781
16.540	Juvenile Justice and Delinquency Prevention Allocation to States	308,477
16.548	Title V Delinquency Prevention Program	39,727
16.554	National Criminal History Improvement Program (NCHIP)	92,323
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	1,044,820
16.575	Crime Victim Assistance	3,862,256
16.588	Violence Against Women Formula Grants	1,525,280
16.588	ARRA – Violence Against Women Formula Grants	1,068,025
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	375,979
16.593	Residential Substance Abuse Treatment for State Prisoners	234,746
16.607	Bulletproof Vest Partnership Program	39,817
16.609	Project Safe Neighborhoods	125,649
16.710	Public Safety Partnership and Community Policing Grants	615,722
16.727	Enforcing Underage Drinking Laws Program	380,326
16.738	Edward Byrne Memorial Justice Assistance Grant Program	4,322,385
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	111,791
16.744	Anti-Gang Initiative	86,225
16.750	Support for Adam Walsh Act Implementation Grant Program	70,909
16.801	ARRA – Recovery Act - State Victim Assistance Formula Grant Program	489,553
16.803	ARRA – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	3,528,399
16.UN4	Federal Asset Forfeitures	187,546
16.UN5	U.S. Marshall Service	55,635
Total U.S. DEPARTMENT OF JUSTICE		19,117,371
 U.S. DEPARTMENT OF TRANSPORTATION		
20.217	Motor Carrier Safety	280,935
20.218	National Motor Carrier Safety	3,340,835
20.232	Commercial Driver's License Program Improvement Grant	88,548
20.2NA	Fatal Analysis Reporting System	55,903
20.600	State and Community Highway Safety	11,403,724
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	61,901
20.602	Occupant Protection Incentive Grants	63,832
20.607	Alcohol Open Container Requirements	3,112,082

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures/ Distributions/ Issuances</u>
20.610	State Traffic Safety Information System Improvement Grants	326,166
20.612	Incentive Grant Program to Increase Motorcyclist Safety	87,841
Total U.S. DEPARTMENT OF TRANSPORTATION		18,821,767
U.S. DEPARTMENT OF EDUCATION		
84.186	Safe and Drug-Free Schools and Communities State Grants	249,624
DEPARTMENT OF HOMELAND SECURITY		
97.001	Mississippi Interoperable Communications Grant	27,631,179
97.042	Emergency Management Performance Grants	3,489,991
97.055	Interoperable Emergency Communications	203,471
97.056	Port Security Grant Program	408,750
97.067	Homeland Security Grant Program	6,012,957
97.089	Driver's License Security Grant Program	1,678,690
Total DEPARTMENT OF HOMELAND SECURITY		39,425,038
TOTAL Public Safety		77,613,800
<u>Public Service Commission</u>		
U.S. DEPARTMENT OF TRANSPORTATION		
20.700	Pipeline Safety Program Base Grants	513,750
U.S. DEPARTMENT OF ENERGY		
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	181,160
TOTAL Public Service Commission		694,910
<u>Rehabilitation Services</u>		
U.S. DEPARTMENT OF EDUCATION		
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	43,547,598
84.169	Independent Living State Grants	242,943
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	251,119
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	456,444
84.224	Assistive Technology	421,695
84.265	Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	187,013
84.390	ARRA – Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	400,490
Total U.S. DEPARTMENT OF EDUCATION		45,507,302
SOCIAL SECURITY ADMINISTRATION		
96.001	Social Security-Disability Insurance	32,779,613

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
96.008	Social Security - Work Incentives Planning and Assistance Program	322,098
	Total SOCIAL SECURITY ADMINISTRATION	33,101,711
	TOTAL Rehabilitation Services	78,609,013
	<u>Revenue</u>	
	U.S. DEPARTMENT OF TRANSPORTATION	
20.231	Performance and Registration Information Systems Management	62,855
	TOTAL Revenue	62,855
	<u>Secretary of State</u>	
	GENERAL SERVICES ADMINISTRATION	
39.011	Election Reform Payments	214,499
	ELECTIONS ASSISTANCE COMMISSION	
90.401	Help America Vote Act Requirements Payments	363,734
	TOTAL Secretary of State	578,233
	<u>Soil & Water Conservation Commission</u>	
	U.S. DEPARTMENT OF AGRICULTURE	
10.902	Soil and Water Conservation	1,009,956
10.902	ARRA- Soil and Water Conservation	35,356
	TOTAL Soil & Water Conservation Commission	1,045,312
	<u>State Fire Academy</u>	
	DEPARTMENT OF HOMELAND SECURITY	
97.043	State Fire Training Systems Grants	25,524
	TOTAL State Fire Academy	25,524
	<u>Supreme Court</u>	
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
93.586	State Court Improvement Program	474,375
	TOTAL Supreme Court	474,375
	<u>Transportation</u>	

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
U.S. DEPARTMENT OF TRANSPORTATION		
20.106	Airport Improvement Program	23,441
20.205	Highway Planning and Construction	480,239,683
20.205	ARRA – Highway Planning and Construction	92,810,661
20.237	Commercial Vehicle Information Systems and Networks	455,088
20.313	Railroad Research and Development	79,833
20.500	Federal Transit-Capital Investment Grants	945,875
20.505	Metropolitan Transportation Planning	347,481
20.509	Formula Grants for Other Than Urbanized Areas	7,313,485
20.509	ARRA – Formula Grants for Other Than Urbanized Areas	4,989,628
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	1,092,188
20.516	Job Access-Reverse Commute	57,743
Total U.S. DEPARTMENT OF TRANSPORTATION		588,355,106
DEPARTMENT OF HOMELAND SECURITY		
97.077	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	341
TOTAL Transportation		588,355,447
<u>Treasury</u>		
U.S. DEPARTMENT OF AGRICULTURE		
10.665	Schools and Roads - Grants to States	8,009,340
U.S. DEPARTMENT OF ENERGY		
81.UN1	Petroleum Violation Escrow – Stripper Well	155,832
TOTAL Treasury		8,165,172
<u>Veterans Affairs Board</u>		
U.S. DEPARTMENT OF VETERANS AFFAIRS		
64.124	All-Volunteer Force Educational Assistance	136,855
64.203	State Cemetery Grants	4,979,809
TOTAL Veterans Affairs Board		5,116,664
<u>Wildlife, Fisheries and Parks</u>		
U.S. DEPARTMENT OF AGRICULTURE		
10.025	Plant and Animal Disease, Pest Control, and Animal Care	82,589
U.S. DEPARTMENT OF COMMERCE		
11.472	Unallied Science Program	1,758,548

(continued)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

STATE OF MISSISSIPPI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS BY STATE GRANTEE AGENCY FOR THE YEAR ENDED JUNE 30, 2011

<u>CFDA Number</u>	<u>State Agency/Federal Department/Program Name</u>	<u>Federal Expenditures Distributions/ Issuances</u>
	U.S. DEPARTMENT OF DEFENSE	
12.UN2	Wildlife Mitigation Projects (Passed-through from the U.S. Army Corps of Engineers) Identifying number assigned by the pass-through entity-TTWW-10-MS-WL, DACW-38-3-06-155, DACW-38-91-H-0007, DACW-38-3-09-176.	2,184,270
	U.S. DEPARTMENT OF THE INTERIOR	
15.605	Sport Fish Restoration Program	2,395,572
15.611	Wildlife Restoration and Basic Hunter Education	3,339,116
15.615	Cooperative Endangered Species Conservation Fund	154,031
15.632	Conservation Grants Private Stewardship for Imperiled Species	20,439
15.633	Landowner Incentive Program	75,837
15.634	State Wildlife Grants	876,173
15.657	Endangered Species Conservation – Recovery Implementation Funds	26,762
15.916	Outdoor Recreation Acquisition, Development and Planning	300,000
	Total U.S. DEPARTMENT OF THE INTERIOR	7,187,930
	U.S. DEPARTMENT OF TRANSPORTATION	
20.219	Recreational Trails Program	1,351,165
	DEPARTMENT OF HOMELAND SECURITY	
97.012	Boating Safety Financial Assistance	1,552,658
	TOTAL Wildlife, Fisheries and Parks	14,117,160
	TOTAL EXPENDITURES OF FEDERAL AWARDS:	\$ 9,028,817,204

EXPLANATION OF FOOTNOTE REFERENCE:

Program Number with UN denotes unknown CFDA numbers.

Programs which expended funds under the American Recovery and Reinvestment Act of 2009 are identified using "ARRA" in front of the program name.

The total expenditures for CFDA No. 17.225 include state expenditures of \$220,162,557 and federal expenditures of \$335,270,445.

@ Denotes federal programs with noncash benefits.

(concluded)

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

Notes to the Schedules of Expenditures of Federal Awards



STATE OF MISSISSIPPI

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2011

NOTE 1: PURPOSE OF THE SCHEDULES

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires a schedule of expenditures of federal awards showing total federal awards expended for each individual federal program as identified in the *Catalog of Federal Domestic Assistance* (CFDA). To comply with this requirement, the Department of Finance and Administration required each state agency to prepare and submit a schedule of expenditures of federal awards. Information contained in these schedules was combined by the Department of Finance and Administration to form the accompanying schedules of expenditures of federal awards. Federal programs which have not been assigned a CFDA number have been identified.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

A. **Basis of Presentation** - The information in the accompanying schedules of expenditures of federal awards is presented in accordance with OMB Circular A-133. The Schedule of Expenditures of Federal Awards by Federal Department presents a summary of federal awards expended by federal department and CFDA number. The Schedule of Expenditures of Federal Awards by State Grantee Agency presents federal awards expended by recipient agencies of the State of Mississippi.

- **Federal Financial Assistance** - Pursuant to the Single Audit Act Amendments of 1996 (Public Law 104-156) and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, cooperative agreements, loans, loan guarantees, property (including donated surplus property), interest subsidies, insurance, direct appropriations or other assistance. Accordingly, nonmonetary federal assistance, including food commodities, immunizations and surplus property, is included in federal financial assistance and, therefore, is reported on the schedules of expenditures of federal awards. Federal financial assistance does not include direct federal cash assistance to individuals or procurement contracts used to buy goods or services from vendors.
- **Major Programs** - The Single Audit Act Amendments of 1996 and OMB Circular A-133 establish a risk-based approach to determine which federal programs are major based on certain expenditure thresholds and risk criteria. According to the state's Single Audit Report for the fiscal year ended June 30, 2011, federal expenditures, distributions or issuances totaled \$9,028,817,204. This established the threshold for Type A programs as those with federal expenditures, distributions or issuances which exceeded \$27,086,452. For the fiscal year 2011 audit, there were 26 programs with expenditures exceeding the Type A threshold. Of these 26 programs, five Type A programs were identified as low risk. Risk assessments of Type B programs were performed until five high risk Type B programs were identified. Therefore for fiscal year 2011, twenty six federal award programs, comprising 21 high risk Type A programs and five high risk Type B programs, were audited as major programs for the State of Mississippi.

STATE OF MISSISSIPPI

Notes to Schedules of Expenditures of Federal Awards (continued)

- *Catalog of Federal Domestic Assistance* - The *Catalog of Federal Domestic Assistance* (CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (CFDA number) which is reflected in the accompanying schedules.
- B. Reporting Entity - The accompanying schedules include all federal programs administered by the State of Mississippi, except for the programs of the Mississippi Authority for Educational Television and for those programs accounted for by the major component unit, Universities, within the component units section of the financial statements, for the year ended June 30, 2011. The Mississippi Authority for Educational Television engaged other auditors to perform an audit in accordance with OMB Circular A-133, and a separate report was issued. Expenditures of federal awards provided to the state's public universities and related entities were audited by other auditors in accordance with statutory requirements and the provisions of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and a separate report is scheduled to be issued by March 31, 2012.
- C. Basis of Accounting - Federal programs included in the accompanying schedules are accounted for in the state's governmental and proprietary funds. Governmental funds are accounted for by using the current financial resources measurement focus and the modified accrual basis of accounting and proprietary funds by using the economic resources measurement focus and the accrual basis of accounting, in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board.

Amounts reflected as distributions in the accompanying schedules for donated federal surplus property are based on an estimated average fair market value of 23.3 percent of the original acquisition cost as assigned by the federal government. The amounts reflected in the financial statements of the State of Mississippi for the fiscal year ended June 30, 2011, for distributed surplus property are valued at the handling and shipping costs, which more closely approximate fair market value at the date of the transfer of the surplus property to the State of Mississippi.

The value of food commodity distributions within the National School Lunch Program on the accompanying schedules was calculated using the U.S. Department of Agriculture, Food and Nutrition Service commodity price list in effect at the date of distribution.

The state issues food stamp benefits in electronic form, and benefits are recognized as expenditures when recipients use the benefits.

- D. Expenditures and Expenses - Certain transactions relating to expenditures of federal awards may appear in records of more than one state grantee agency. To avoid duplication and the overstatement of the aggregate level of federal awards expended by the State of Mississippi, the following policies have been adopted:
 1. When monies are received by one state grantee agency and redistributed (expended) to another state grantee agency (i.e., a pass-through of funds by the primary recipient state grantee agency to a subrecipient state grantee agency), the federal financial assistance will be reflected in the primary receiving/expending state grantee agency's accounts.
 2. Purchases of services between state grantee agencies using federal monies will be recorded as *expenditures* or *expenses* on the purchasing agency's records and as *revenues* for services rendered on the providing agency's records. Therefore, the expenditure of federal awards is attributed to the purchasing agency, which is the primary receiving/expending state grantee agency.

STATE OF MISSISSIPPI

Notes to Schedules of Expenditures of Federal Awards (continued)

NOTE 3: OTHER

- A. All federal expenditures/distributions/issuances included in the accompanying schedules represent assistance received directly from the federal government, unless otherwise noted. Federal financial assistance received indirectly from the federal government (i.e., passed-through from entities outside of the State of Mississippi) is noted parenthetically.
- B. The accompanying schedules of expenditures of federal awards include distributions of donated surplus personal property (CFDA 39.003) of \$2,017,195. These distributions were valued based on an estimated average fair market value of 23.3 percent of the original acquisition cost assigned by the federal government. These distributions were reported in the financial statements of the State of Mississippi for the year ended June 30, 2011, as charges for sales and services of \$975,000. The amount was based upon handling and shipping costs at the date of transfer to the state.
- C. Expenditures reflected in the CFDA 14.228 - Community Development Block Grants/State's program include disbursements made for grants and new loans totaling \$2,417,864. Program income generated by the program in previous years was used to make these grants and new loan payments. In subsequent years, the program income generated from the repayment of loans will be deposited into a revolving loan fund to be redistributed to the local governments under CFDA 14.228 for program activities. At June 30, 2011, the outstanding loan balance for the program totaled \$5,959,649.
- D. The Unemployment Insurance program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law, but implemented through state law. For the purposes of presenting the expenditures of this program in the accompanying schedules of expenditures of federal awards, both state and federal funds have been considered federal awards expended as denoted with an # to the right of the CFDA number. The breakdown of the state and federal portions of the total program expenditures is as follows:

State Portion	\$ 220,162,557
Federal Portion	<u>335,270,445</u>
Total	<u>\$ 697,471,504</u>

- E. Expenditures reflected in CFDA 66.458 - Capitalization Grants for Clean Water State Revolving Funds - include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Mississippi Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance for the year ended June 30, 2011, was \$345,200,438. Total disbursements for new loans for the year ended June 30, 2011, totaled \$23,673,357. Administrative costs associated with the program for the year ended June 30, 2011, totaled \$1,380,815.
- F. Expenditures reflected in CFDA 66.468 - Capitalization Grants for Drinking Water State Revolving Funds - include loans to counties, municipalities and other tax exempt water systems organizations for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Mississippi Department of Health. When received, these funds will be used to make new loans for the program activities. The outstanding loan balance for the year ended June 30, 2011, was \$137,388,158.

STATE OF MISSISSIPPI
Notes to Schedules of Expenditures of Federal Awards (continued)

Total disbursements for new loans made during fiscal year 2011 totaled \$30,922,082. Administrative costs associated with the program for the year ended June 30, 2011, totaled \$2,193,207.

G. State Aid Road Construction is a division of the Mississippi Department of Transportation (MDOT). Federal financial assistance in the amount of \$41,501,866 related to State Aid Road Construction is included on the schedules of expenditures of federal awards under Transportation Department program 20.205 - Highway Planning and Construction.

H. Noncash Assistance.

The State of Mississippi participated in several federal programs in which noncash benefits were provided through the state to eligible program participants. These noncash benefits programs are identified on the schedules of expenditures of federal awards with an @ to the right of the CFDA number. A listing of these programs follows:

CFDA Number	Program Name
10.555	National School Lunch Program (NSLP)
10.569	Emergency Food Assistance Program (Food Commodities)
39.003	Donation of Federal Surplus Personal Property
93.268	Immunization

- *CFDA 10.555 — National School Lunch Program received \$166,826,908 including cash assistance and noncash assistance. Cash assistance totaled \$148,883,553 and noncash assistance totaled \$17,943,355.*
- *CFDA 93.268 — Immunization Grants received \$45,012,873 including cash assistance and noncash assistance. Cash assistance totaled \$2,713,827 and noncash assistance totaled \$42,299,046.*

I. The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 16.38 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2010.

J. Contingencies.

The State of Mississippi has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of

STATE OF MISSISSIPPI

Notes to Schedules of Expenditures of Federal Awards (continued)

resources for allowable purposes. Any disallowance resulting from an audit may become a liability of the State.

- K. The State of Mississippi's major federal programs for the year ended June 30, 2011, were based on federal expenditures/distributions/issuances and risk assessments as defined in Note 2:A. Those programs are as follows:

CFDA Number	Program Name
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
	SNAP Cluster:
10.551	Supplemental Nutrition Assistance Program
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.561	ARRA – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
	CDBG – State-Administered CDBG Cluster:
14.228	Community Development Block Grants/State's program
14.255	ARRA – Community Development Block Grants/State's program
17.225	Unemployment Insurance
17.225	ARRA – Unemployment Insurance
	WIA Cluster:
17.258	WIA Adult Program
17.258	ARRA – WIA Adult Program
17.259	WIA Youth Activities
17.259	ARRA – WIA Youth Activities
17.260	WIA Dislocated Workers
17.260	ARRA – WIA Dislocated Workers
	Highway Planning and Construction Cluster:
20.205	Highway Planning and Construction
20.205	ARRA – Highway Planning and Construction
20.219	Recreational Trails Program
66.458*	Capitalization Grants for Clean Water State Revolving Funds
66.458	ARRA – Capitalization Grants for Clean Water State Revolving Funds
66.468*	Capitalization Grants for Drinking Water State Revolving Funds
66.468	ARRA – Capitalization Grants for Drinking Water State Revolving Funds

STATE OF MISSISSIPPI

Notes to Schedules of Expenditures of Federal Awards (continued)

- 81.042* Weatherization Assistance for Low-Income Persons
- 81.042 ARRA – Weatherization Assistance for Low-Income Persons

- Title 1, Part A Cluster:
 - 84.010 Title I Grants to Local Educational Agencies
 - 84.389 ARRA – Title 1 Grants to Local Educational Agencies, Recovery Act

- Special Education Cluster (IDEA):
 - 84.027 Special Education – Grants to States
 - 84.173 Special Education – Preschool Grants
 - 84.391 ARRA – Special Education Grants to States (IDEA, Part B), Recovery Act
 - 84.392 ARRA – Special Education – Preschool Grants (IDEA Preschool), Recovery Act

- Vocational Rehabilitation Cluster:
 - 84.126 Rehabilitation Services – Vocational Rehabilitation Grants to States
 - 84.390 ARRA - Rehabilitation Services – Vocational Rehabilitation Grants to States, Recovery Act

- State Fiscal Stabilization Fund Cluster:
 - 84.394 ARRA – State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act (Education Stabilization Fund)
 - 84.397 ARRA – State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act

- 84.410 ARRA – Education Jobs Fund

- 93.069* Public Health Emergency Preparedness

- Immunization Cluster:
 - 93.268 Immunization Grants
 - 93.712 ARRA – Immunization

- TANF Cluster:
 - 93.558 Temporary Assistance for Needy Families
 - 93.714 ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
 - 93.716 ARRA – Temporary Assistance for Needy Families (TANF) Supplemental Grants

- 93.568 Low-Income Home Energy Assistance

- CCDF Cluster:
 - 93.575 Child Care and Development Block Grant
 - 93.596 Child Care Mandatory and Matching Funds of the Child Care

STATE OF MISSISSIPPI
Notes to Schedules of Expenditures of Federal Awards (concluded)

93.713 and Development Fund
 ARRA – Child Care and Development Block Grant

93.767 Children’s Health Insurance Program

 Medicaid Cluster:

93.778 Medical Assistance Program

93.778 ARRA – Medical Assistance Program

93.775 State Medicaid Fraud Control Units

93.776 Hurricane Katrina Relief

93.777 State Survey and Certification of Health Care Providers and Suppliers
 (Title XVIII) Medicare

93.889* National Bioterrorism Hospital Preparedness Program

97.001 Mississippi Interoperable Communications Grant

97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters)

97.039 Hazard Mitigation Grant

*Type B Program

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**Schedule of Findings and Questioned Costs
Part 1 – Summary of Auditor’s Results**



STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011

PART 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

- Material weaknesses identified? X yes ___no
- Significant deficiencies identified? ___yes X none reported

Noncompliance material to financial statements noted?

X yes ___no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? X yes ___no
- Significant deficiencies identified? X yes ___none reported

Type of auditor's report issued on compliance for major programs:

Unqualified for all major programs except for the Child and Adult Care Food Program which was qualified and except for the state's public universities and ETV for which separate reports were issued.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?

X yes ___no

STATE OF MISSISSIPPI
Schedule of Findings and Questioned Costs
Part 1 - Summary of Auditor's Results (continued)

Identification of major programs:

CFDA Number	Program Name
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
	SNAP Cluster:
10.551	Supplemental Nutrition Assistance Program
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.561	ARRA – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
	CDBG – State-Administered CDBG Cluster:
14.228	Community Development Block Grants/State's program
14.255	ARRA – Community Development Block Grants/State's program
17.225	Unemployment Insurance
17.225	ARRA – Unemployment Insurance
	WIA Cluster:
17.258	WIA Adult Program
17.258	ARRA – WIA Adult Program
17.259	WIA Youth Activities
17.259	ARRA – WIA Youth Activities
17.260	WIA Dislocated Workers
17.260	ARRA – WIA Dislocated Workers
	Highway Planning and Construction Cluster:
20.205	Highway Planning and Construction
20.205	ARRA – Highway Planning and Construction
20.219	Recreational Trails Program
66.458*	Capitalization Grants for Clean Water State Revolving Funds
66.458	ARRA – Capitalization Grants for Clean Water State Revolving Funds
66.468*	Capitalization Grants for Drinking Water State Revolving Funds
66.468	ARRA – Capitalization Grants for Drinking Water State Revolving Funds

STATE OF MISSISSIPPI
Schedule of Findings and Questioned Costs
Part 1 - Summary of Auditor's Results (continued)

- 81.042* Weatherization Assistance for Low-Income Persons
- 81.042 ARRA – Weatherization Assistance for Low-Income Persons

- Title 1, Part A Cluster:
- 84.010 Title I Grants to Local Educational Agencies
- 84.389 ARRA – Title 1 Grants to Local Educational Agencies, Recovery Act

- Special Education Cluster (IDEA):
- 84.027 Special Education – Grants to States
- 84.173 Special Education – Preschool Grants
- 84.391 ARRA – Special Education Grants to States (IDEA, Part B), Recovery Act
- 84.392 ARRA – Special Education – Preschool Grants (IDEA Preschool), Recovery Act

- Vocational Rehabilitation Cluster:
- 84.126 Rehabilitation Services – Vocational Rehabilitation Grants to States
- 84.390 ARRA - Rehabilitation Services – Vocational Rehabilitation Grants to States, Recovery Act

- State Fiscal Stabilization Fund Cluster:
- 84.394 ARRA – State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act (Education Stabilization Fund)
- 84.397 ARRA – State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act

- 84.410 ARRA – Education Jobs Fund

- 93.069* Public Health Emergency Preparedness

- Immunization Cluster:
- 93.268 Immunization Grants
- 93.712 ARRA – Immunization

- TANF Cluster:
- 93.558 Temporary Assistance for Needy Families
- 93.714 ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
- 93.716 ARRA – Temporary Assistance for Needy Families (TANF) Supplemental Grants

- 93.568 Low-Income Home Energy Assistance

STATE OF MISSISSIPPI
Schedule of Findings and Questioned Costs
Part 1 - Summary of Auditor's Results (concluded)

CCDF Cluster:

- 93.575 Child Care and Development Block Grant
- 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund
- 93.713 ARRA – Child Care and Development Block Grant

- 93.767 Children's Health Insurance Program

Medicaid Cluster:

- 93.778 Medical Assistance Program
- 93.778 ARRA – Medical Assistance Program
- 93.775 State Medicaid Fraud Control Units
- 93.776 Hurricane Katrina Relief
- 93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare

- 93.889* National Bioterrorism Hospital Preparedness Program
- 97.001 Mississippi Interoperable Communications Grant
- 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters)
- 97.039 Hazard Mitigation Grant

*Type B Program

Dollar threshold used to distinguish between
 Type A and Type B programs:

\$27,086,452

Auditee qualified as low-risk auditee?

 yes X no

Schedule of Findings and Questioned Costs

Part 2 – Financial Statement Findings



STATE OF MISSISSIPPI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011

PART 2 – FINANCIAL STATEMENT FINDINGS

Introduction

This part of the Schedule of Findings and Questioned Costs presents audit findings classified as material weaknesses and instances of material noncompliance that are related to the financial statements and are required to be reported in accordance with *Government Auditing Standards*.

Findings are arranged in order by state agency. Each finding has one of the following designations:

- **Material Weakness** – 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.
- **Material Noncompliance** – Matters coming to the auditor’s attention relating to the state’s compliance with certain provision of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts.

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**Finding
Number**

Finding and Recommendation

EMPLOYMENT SECURITY

Material Weakness

2011-04

Controls Should Be Strengthened over the Review of Activity and Account Balances in Significant Transaction Areas

Finding:

Management is responsible for designing and maintaining effective internal controls over financial reporting to provide reasonable assurance that financial statements are free from material misstatement.

The Mississippi Department of Employment Security's accounting process with respect to the preparation of annual financial statements lacks an effective level of review of activity and account balances in significant transaction areas in order to prevent and/or detect misstatements in a timely manner.

The design of internal controls over the preparation of financial statements in conjunction with annual financial reporting does not include all controls necessary to prevent and/or detect material misstatement.

Potentially material misstatements in the financial statements could occur and not be prevented or detected in a timely manner.

Recommendation:

We recommend the Mississippi Department of Employment Security strengthen controls over the review of activity and account balances in significant transaction areas with respect to the preparation of annual financial statements to provide reasonable assurance that they are free from material misstatement.

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**Finding
Number**

Finding and Recommendation

TREASURY

Material Noncompliance

2011-01

Investment Ratios Should Be Maintained in Accordance with State Law

Finding:

Section 27-105-33, Miss. Code Ann. (1972) establishes guidelines for use in the maintenance of the state's investment pool portfolio. The law also states that at no time shall funds invested in United States Government agency, United States Government instrumentality, or United States Government sponsored enterprise obligations exceed 50 percent of all monies invested with maturities 30 days or longer. Testwork at the Mississippi State Treasury Department revealed the total of United States Government agency, instrumentality, and government sponsored enterprise obligations exceeded 50 percent of total relevant investments for 12 of the 12 dates selected for testwork (one per month). The actual investment percentages for dates tested ranged from approximately 91 to 95 percent, resulting in investments in U.S. Government agency, instrumentality, and government sponsored enterprise obligations of \$823 million to approximately \$1.2 billion in excess of statutory limits. Failure to maintain investment ratios in the state's investment pool portfolio within the required percentages resulted in violation of state law.

Recommendation:

We recommend the Mississippi State Treasury Department ensure the state's investment pool is maintained in accordance with Section 27-105-33 d. (iii), Miss. Code Ann. (1972). Agency personnel should periodically review the investment pool portfolio for compliance with state law and adjust the portfolio if required. This review should be documented as evidenced by the signature and date of the reviewer.

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**Schedule of Findings and Questioned Costs
Part 3 – Federal Award Findings and
Questioned Costs**



STATE OF MISSISSIPPI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011

PART 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Introduction

This part of the Schedule of Findings and Questioned Costs presents audit findings required to be reported by Section 510(a) of OMB Circular A-133.

Findings are grouped by federal funding agency and then organized by state agency. Findings within the state agency are listed in order by type of compliance requirement as listed in Section 320 (b) (2) (xii) of OMB Circular A-133.

Each finding has one of the following designations:

- **Material Weakness** – 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.
- **Significant Deficiency** – 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.
- **Material Noncompliance** – Conditions representing noncompliance with the provisions of laws, regulations, contracts or grant agreements, that in the auditor's judgment have a direct and material effect on a major federal program.
- **Immaterial Noncompliance** – Conditions representing noncompliance with the provisions of laws, regulations, contracts, or grant agreements, that do not have a direct and material effect on a major federal program.

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STATE OF MISSISSIPPI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011

PART 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U. S. DEPARTMENT OF AGRICULTURE

**CFDA/Finding
Number**

Finding and Recommendation

EDUCATION

REPORTING

Material Weakness

Material Noncompliance

10.558

Child and Adult Care Food Program

Federal Award Number and Year: 11115MS326N1099 - 2011

11-06

Controls over the Data Collection of Required Federal Reporting Elements Should Be Strengthened

Finding:

The *Code of Federal Regulations* (2 CFR part 170) sets forth the reporting requirements of subawards under the Federal Funding and Accountability Transparency Act (Transparency Act). Direct recipients of grants with an effective date on or after October 1, 2010 who make first-tier subawards equal to or exceeding \$25,000 on or after the effective date are required to report each subaward obligating action equal to \$25,000 or more in Federal funds. Direct recipients are required to use the Federal Funding Accountability and Transparency Subaward Reporting System (FSRS) to report qualifying subaward transactions by the end of the month following the month in which the subaward or obligation of \$25,000 or greater was made. In order to report subaward obligating actions, the pass-through entity must provide a subawardee organization's nine digit Data Universal Numbering System (DUNS) number. The *Code of Federal Regulations* (2 CFR part 25) requires the pass-through entity to ensure a subawardee has provided a valid DUNS number as part of the application process prior to awarding any benefits.

The Mississippi Department of Education (MDE) unsuccessfully attempted to report subaward obligating actions of \$25,000 or more which occurred under the Child and Adult Care Food Program (CACFP). Reporting attempts were unsuccessful because DUNS number data was not available to be entered into FSRS as an element of the Transparency Act report. DUNS numbers for subawardees of the CACFP were not obtained by MDE prior to award. As a result, MDE did not perform the required Transparency Act reporting for CACFP in fiscal year 2011, which was the first year subaward reporting under the Transparency Act was required.

STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF AGRICULTURE (continued)

CFDA/Finding
Number

Finding and Recommendation

Failure to perform the required Transparency Act reporting for CACFP resulted in MDE being noncompliant with federal reporting requirements related to federal fiscal year 2011 funding passed-through to 20 out of 412, or 5 percent, of its child care subawardees during state fiscal year 2011 with obligating actions of \$25,000 or more. The total amount of unreported obligating actions greater than or equal to \$25,000 during state fiscal year 2011 was \$15,099,447.

Recommendation:

We recommend the Mississippi Department of Education (MDE) strengthen controls to ensure all required reporting elements are available prior to awarding benefits under the Child and Adult Care Food Program. We further recommend MDE timely review and submit the applicable reporting elements under the Transparency Act.

HEALTH

REPORTING

*Significant Deficiency
Immaterial Noncompliance*

10.557

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Federal Award Number and Year: SMS700704, 2011

11-03

Controls over the Timely Identification of New Federal Reporting Requirements Should Be Strengthened

Finding:

The *Code of Federal Regulations* (2 CFR part 170) sets forth the reporting requirements of the Transparency Act that relate to subawards under grants. Direct recipients of grants with an effective date on or after October 1, 2010 who make first-tier subawards equal to or exceeding \$25,000 on or after that date are required to report each subaward obligating action equal to \$25,000 or more in Federal funds. Direct recipients are required to use the Federal Funding Accountability and Transparency Subaward Reporting System (FSRS) to report such subaward transactions by the end of the month following the month in which the subaward or obligation of \$25,000 or greater was made. The Mississippi State Department of Health (MSDH) did not perform the required Federal Funding Accountability and Transparency Act (Transparency Act) reporting for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program in fiscal year 2011, which was the first year that subaward reporting under the Transparency Act was required for MSDH's WIC program. Failure to perform the required Transparency Act reporting for the WIC program resulted in MSDH being noncompliant with federal reporting requirements for 2 out of 13, or 15%, of its health care subawardees for fiscal year 2011 that had obligating actions of \$25,000 or

**STATE OF MISSISSIPPI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Part 3 – Federal Award Findings and Questioned Costs (continued)**

U. S. DEPARTMENT OF AGRICULTURE (continued)

**CFDA/Finding
 Number**

Finding and Recommendation

more. The total amount of each obligating action that was \$25,000 or more that was unreported during fiscal year 2011 was \$1,190,088.

Recommendation:

We recommend the Mississippi State Department of Health (MSDH) strengthen controls to identify on a timely basis any new federal reporting requirements applicable to its federal programs. We further recommend that MSDH timely review and submit the applicable information in compliance with reporting requirements under the Transparency Act.

HUMAN SERVICES

ALLOWABLE COSTS/COST PRINCIPLES

Significant Deficiency

- | | |
|--------|--|
| 10.551 | Supplemental Nutrition Assistance Program |
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program |
| 10.561 | ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program |
| 81.042 | Weatherization Assistance for Low-Income Persons |
| 81.042 | ARRA - Weatherization Assistance for Low-Income Persons |
| 93.558 | Temporary Assistance for Needy Families |
| 93.568 | Low-Income Home Energy Assistance |
| 93.575 | Child Care and Development Block Grant |
| 93.596 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund |
| 93.713 | ARRA - Child Care and Development Block Grant |
| 93.714 | ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program |
| 93.716 | ARRA-Temporary Assistance for Needy Families (TANF) Supplemental Grants |

Federal Award Number and Year: Various

11-08 Controls over the Cost Allocation Process Should Be Strengthened

Finding:

The terms and conditions of the grant agreements between the Mississippi Department of Human Services (MDHS) and the United States Department of Health & Human Services (HHS), United States Department of Agriculture and the United States Department of Energy require MDHS to administer grants in accordance with the *Code of Federal Regulations* (45 CFR Part 92.22, 7 CFR 3016.22 and 10 CFR 600.222, respectfully). Per these federal regulations, allowable costs should be determined in accordance with the Office of Management and Budget (OMB) Circular A-87. OMB Circular A-87, Attachment C, requires the distribution of joint costs related to a grant program to be supported by a cost allocation plan (CAP).

STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF AGRICULTURE (concluded)

CFDA/Finding
Number

Finding and Recommendation

Further, the *Code of Federal Regulations* (45 CFR Part 95.509) requires amendments to the CAP be promptly submitted to HHS, the cognizant agency, when changes occur to make the allocation basis or procedures in the approved CAP invalid.

MDHS has developed a cost allocation system which is used to identify, measure and allocate all costs to each of the programs administered by the department. MDHS has established reporting category codes for all costs that require an allocation to more than one program. At the end of the quarter, cost pools are charged using the allocation basis described in the CAP for each cost pool. Each basis used in the cost allocation system is assigned a base code. During our review of the cost allocation system, we noted the following problems.

- Ten of the 107 cost pools with charges in the cost allocation system were not included in the CAP approved by HHS.
- The cost pools' basis type/base codes for two of the 107 cost pools with charges in the cost allocation system did not agree to the CAP approved by HHS.
- Differences between the cost allocation system and the approved CAP have not been submitted to HHS for approval.

Adequate internal controls would include a process for ensuring setup of the cost allocation system is accurate, reliable, and consistent with the approved CAP. Inadequate controls over the cost allocation system could hinder MDHS's ability to properly manage federal funds and could result in noncompliance with federal regulations. Costs charged to a cost pool in error or a cost pool not approved by the federal grantor agency could result in questioned costs. The effects of the errors noted could not be readily determined by the auditors.

Recommendation:

We recommend the Mississippi Department of Human Services (MDHS) strengthen controls over the review of computations and data used in the cost allocation system to ensure accurate distribution of costs to federal programs. Further, we recommend MDHS timely submit revisions of its Cost Allocation Plan for approval to the United States Department of Health & Human Services.

STATE OF MISSISSIPPI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF ENERGY

**CFDA/Finding
 Number**

Finding and Recommendation

HUMAN SERVICES

ALLOWABLE COSTS/COST PRINCIPLES

Significant Deficiency

10.551	Supplemental Nutrition Assistance Program
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
81.042	Weatherization Assistance for Low-Income Persons
81.042	ARRA - Weatherization Assistance for Low-Income Persons
93.558	Temporary Assistance for Needy Families
93.568	Low-Income Home Energy Assistance
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.713	ARRA - Child Care and Development Block Grant
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
93.716	ARRA-Temporary Assistance for Needy Families (TANF) Supplemental Grants

Federal Award Number and Year: Various

11-08 **Controls over the Cost Allocation Process Should Be Strengthened**

Finding:

The terms and conditions of the grant agreements between the Mississippi Department of Human Services (MDHS) and the United States Department of Health & Human Services (HHS), United States Department of Agriculture and the United States Department of Energy require MDHS to administer grants in accordance with the *Code of Federal Regulations* (45 CFR Part 92.22, 7 CFR 3016.22 and 10 CFR 600.222, respectfully). Per these federal regulations, allowable costs should be determined in accordance with the Office of Management and Budget (OMB) Circular A-87. OMB Circular A-87, Attachment C, requires the distribution of joint costs related to a grant program to be supported by a cost allocation plan (CAP). Further, the *Code of Federal Regulations* (45 CFR Part 95.509) requires amendments to the CAP be promptly submitted to HHS, the cognizant agency, when changes occur to make the allocation basis or procedures in the approved CAP invalid.

**STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (continued)**

U. S. DEPARTMENT OF ENERGY (concluded)

**CFDA/Finding
Number**

Finding and Recommendation

MDHS has developed a cost allocation system which is used to identify, measure and allocate all costs to each of the programs administered by the department. MDHS has established reporting category codes for all costs that require an allocation to more than one program. At the end of the quarter, cost pools are charged using the allocation basis described in the CAP for each cost pool. Each basis used in the cost allocation system is assigned a base code. During our review of the cost allocation system, we noted the following problems.

- Ten of the 107 cost pools with charges in the cost allocation system were not included in the CAP approved by HHS.
- The cost pools' basis type/base codes for two of the 107 cost pools with charges in the cost allocation system did not agree to the CAP approved by HHS.
- Differences between the cost allocation system and the approved CAP have not been submitted to HHS for approval.

Adequate internal controls would include a process for ensuring setup of the cost allocation system is accurate, reliable, and consistent with the approved CAP. Inadequate controls over the cost allocation system could hinder MDHS's ability to properly manage federal funds and could result in noncompliance with federal regulations. Costs charged to a cost pool in error or a cost pool not approved by the federal grantor agency could result in questioned costs. The effects of the errors noted could not be readily determined by the auditors.

Recommendation:

We recommend the Mississippi Department of Human Services (MDHS) strengthen controls over the review of computations and data used in the cost allocation system to ensure accurate distribution of costs to federal programs. Further, we recommend MDHS timely submit revisions of its Cost Allocation Plan for approval to the United States Department of Health & Human Services.

STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF EDUCATION

CFDA/Finding
Number

Finding and Recommendation

FINANCE AND ADMINISTRATION

ACTIVITIES ALLOWED OR UNALLOWED

Significant Deficiency
Immaterial Noncompliance

84.397

ARRA - State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act

Federal Award Number and Year: S397A090025 / 2009, 2010

Questioned Costs: \$39,416

11-01

Controls over Activities Allowed Should Be Strengthened to Ensure Compliance

Finding:

In accordance with the requirements of Section 14004(c) of the American Recovery and Reinvestment Act of 2009 (“ARRA”), no entity may use State Fiscal Stabilization Fund Program – Government Services, Recovery Act (“ARRA”) funds for maintenance of systems, equipment or facilities.

During our testing of Activities Allowed or Unallowed at the Department of Finance and Administration, we identified one instance in which the agency submitted payroll reimbursement for a Maintenance Superintendent. Total known and likely questioned costs for the year ended June 30, 2011 and 2010 were \$39,416, as determined by the employee’s total salary and fringe benefits during the two year period.

Failure to establish sufficient procedures to identify unallowed costs resulted in maintenance costs being charged to this grant in violation of Section 14004(c) of ARRA. This issue indicates a significant deficiency over compliance and internal control over compliance.

Recommendation:

We recommend that the Department of Finance and Administration implement additional control procedures to ensure State Fiscal Stabilization Fund Program – Government Services, Recovery Act funds are not used for unallowed costs.

STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF EDUCATION (continued)

**CFDA/Finding
Number**

Finding and Recommendation

EDUCATION

SUBRECIPIENT MONITORING

Material Weakness

84.010

Title I Grants to Local Educational Agencies

Federal Award Number and Year: S010A100024A - 2011

11-07

Controls over Subrecipient Monitoring Should Be Strengthened

Finding:

The *Office of Management and Budget Circular A-133* states the pass-through entity is responsible for monitoring subrecipients use of Federal awards through reporting, sites visits, or other means to provide reasonable assurance subrecipients administer Federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements.

We evaluated subrecipient monitoring for the Title I Grants to Local Educational Agencies program (Title I) at the Mississippi Department of Education (MDE) based on the MDE Office of Federal Programs (OFP) policies as published in the OFP Consolidated Federal Programs Monitoring Protocol (OFP Monitoring Protocol). The OFP Monitoring Protocol requires during-the-award monitoring to be conducted in three cycles over a three-year rotation. During the first cycle, local educational agencies (LEAs) perform a self-assessment and use a monitoring instrument to identify and correct any possible areas of noncompliance. During cycle two, OFP contacts the LEAs and provides technical assistance as needed prior to the formal monitoring performed during cycle three. During cycle three, LEAs receive a full on-site monitoring visit. As part of each monitoring visit, a monitoring instrument is completed to assess compliance with federal regulations for the Title I program. The monitoring staff provides a comprehensive monitoring report of findings to each LEA within 30 days of the formal visit. Each LEA has 30 days from receipt of the monitoring report to respond to findings and submit a corrective action plan. Within 10 days of receiving the LEA's response, OFP provides a written response to the LEA indicating one of the following three statuses: cleared, requesting additional information, or pending a follow-up visit.

In order to test the cycle three on-site monitoring of subrecipients, auditors selected 30 LEAs, or 20 percent of the 152 LEAs receiving Title I funds, and requested evidence of the most recent on-site monitoring visit. OFP could not produce documentation of the most recent cycle three on-site monitoring visit as follows:

STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF EDUCATION (concluded)

CFDA/Finding
Number

Finding and Recommendation

- Four instances, or 13 percent, in which no evidence of a monitoring visit could be provided;
- Fifteen instances, or 50 percent, in which no signed monitoring report of findings / no findings could be located; and
- Fifteen instances, or 50 percent, in which no signed written response of status (cleared, requesting additional information, or pending follow-up visit) could be provided to evidence adequate follow-up on findings and corrective action.

Good internal controls require the pass-through entity to establish policies and procedures to ensure on-site monitoring reviews are completed, findings are communicated to subrecipients, and follow-up is conducted post-visit to ensure adequate correction of findings. Failure to properly monitor subrecipients could allow noncompliance with federal regulations to occur and go undetected, potentially resulting in questioned costs.

Recommendation:

We recommend the Mississippi Department of Education Office of Federal Programs (OFP) strengthen controls to ensure that all local educational agency subrecipients receive on-site monitoring every three years as required by the OFP Federal Program monitoring protocol. Documentation of all visits, including the monitoring instrument, findings report, and follow-up correspondence should be maintained as an audit trail. We further recommend a supervisory review process be implemented to ensure proper performance of on-site monitoring visits and to verify completion of monitoring files.

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STATE OF MISSISSIPPI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

<u>CFDA/Finding Number</u>	<u>Finding and Recommendation</u>
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HEALTH

ALLOWABLE COSTS / COST PRINCIPLES

Significant Deficiency

93.069 93.889	Public Health Emergency Preparedness National Bioterrorism Hospital Preparedness Program
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Federal Award Number and Year: 3U90TP416986-10W1, 2011
5U3REP090275-02-00, 2011

11-05	<u>Controls over Time Study Procedures Should Be Strengthened</u>
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Finding:

The *Code of Federal Regulations* (2 CFR 215.27) requires that allowable costs be determined in accordance with the Office of Management and Budget (OMB) Circular A-87 for grant programs administered by the U.S. Department of Health and Human Services. OMB Circular A-87 requires that salaries and wages of employees chargeable to more than one grant program or other cost objective are required to be supported by appropriate time distribution records. The method used should produce adequate and equitable distribution of time and effort.

The Mississippi State Department of Health has implemented a time study system for allocating salaries and fringe benefits to the various programs administered by the agency. The time study is based on time study reporting forms completed for one week of each month. The agency budgets personnel costs to the respective programs for the forthcoming year based on the majority of time a person spent on a single program in the prior year. Reconciliations are performed between current actual time and effort reports and the actual amounts charged for payroll for each program in order to determine the salaries charged to the federal program were reasonable and the program was not overcharged. Adjustments to payroll are made annually based upon the results of time study.

During our review of the agency's time study reconciliation for Bioterrorism programs for fiscal year 2011, including Public Health Emergency Preparedness (PHEP) and National Bioterrorism Hospital Preparedness Program (HPP), we noted the reconciliation between current actual time and effort reports and the amount charged for payroll revealed the amount of federal funds drawn and charged to Bioterrorism programs exceeded payroll documented per the time study system. An adjustment to correctly state the time and effort expended had not been made by the agency. According to agency personnel, the time study system results did not include time for employees who appropriately charge time to the Bioterrorism programs but had not completed time study forms. The agency provided a revised reconciliation and report from the time study system to reflect that Bioterrorism

STATE OF MISSISSIPPI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

<u>CFDA/Finding Number</u>	<u>Finding and Recommendation</u>
	<p>programs were not overcharged for fiscal year 2011 based on the results of the revised analysis.</p> <p>Failure of agency personnel to perform timely reviews and investigate apparent overcharges to the programs based on time study results only after questions were raised by the auditors caused additional audit work to have to be performed and appears to be a weakness in supervisory controls.</p> <p><i>Recommendation:</i></p> <p>We recommend the Mississippi State Department of Health strengthen internal controls to ensure results of time study reconciliations are investigated timely to determine if adjustments are needed to correctly charge personnel expense to federal programs in order to produce an equitable distribution of time and effort. We further recommend supervisory review be documented on the reconciliations.</p>
	<p><u>HEALTH</u></p> <p>PROGRAM INCOME REPORTING</p> <p><i>Significant Deficiency</i> <i>Immaterial Noncompliance</i></p>
93.268	<p>Immunization Grants</p> <p>Federal Award Number and Year: 5H23IP422524-08, 2010 5H23IP422524-08, 2011</p>
11-02	<p><u>Controls over the Identification and Reporting of Program Income Should Be Implemented</u></p> <p><i>Finding:</i></p> <p>The <i>United States Code</i> (42 USC 1396s(c)(2)(C)) states grantees providing direct immunization services may generate program income from fees or donations. The <i>Office of Management and Budget Circular A-133 Compliance Supplement</i> states the <i>Financial Status Report</i> (SF-269) and the <i>Federal Financial Report</i> (SF-425/SF-425A) are required reports for the Immunization program. These reports require program income to be reported. Audit procedures performed revealed the Mississippi State Department of Health (MSDH) has policies related to charging for vaccines administered to patients in the various Health Department Clinics, but we also noted that MSDH did not report program income received on the SF-269 or SF-425/SF-425A reports for the Immunization program. In addition, the accounting records did not provide an adequate audit trail to identify program income received. The failure to properly identify and record program income could result in the</p>

**STATE OF MISSISSIPPI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Part 3 – Federal Award Findings and Questioned Costs (continued)**

U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

**CFDA/Finding
 Number**

Finding and Recommendation

agency being in noncompliance with program income and federal reporting requirements.

Recommendation:

We recommend the Mississippi State Department of Health implement controls to identify and record program income received. We further recommend the agency to ensure program income is properly reported on the *SF-269* or *SF-425/SF-425A* reports for each federal program administered by the agency.

HEALTH

SUBRECIPIENT MONITORING

Significant Deficiency

93.069

Public Health Emergency Preparedness

Federal Award Number and Year: 3U90TP416986-10W1, 2011

11-04

Controls over the Review and Approval of Federal Identifying Information in Subaward Agreements Should Be Strengthened

Finding:

The *Office of Management and Budget Circular A-133 Compliance Supplement* states that pass-through entities are responsible for identifying to the subrecipient the Federal award information at the time of the subaward, including CFDA title and number. Of the twelve subaward agreements selected for testwork, the Mississippi State Department of Health (MSDH) issued one subaward agreement in the amount of \$250,000 under its Public Health Emergency Preparedness (PHEP) program that contained the incorrect federal Code of Federal Domestic Assistance (CFDA) number. As a result of MSDH including an incorrect CFDA number on one of its subaward agreements, the subawardee may not have identified its expenditures related to the PHEP program under the correct CFDA number on its respective Schedule of Expenditures of Federal Awards for fiscal year 2011.

Recommendation:

We recommend the Mississippi State Department of Health strengthen controls to ensure that federal identifying information included in subaward agreements is reviewed for accuracy prior to issuing the subaward.

**STATE OF MISSISSIPPI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Part 3 – Federal Award Findings and Questioned Costs (continued)**

U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

CFDA/Finding Number	Finding and Recommendation
<u>HUMAN SERVICES</u>	
ALLOWABLE COSTS/COST PRINCIPLES	
<i>Significant Deficiency</i>	
10.551	Supplemental Nutrition Assistance Program
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
81.042	Weatherization Assistance for Low-Income Persons
81.042	ARRA - Weatherization Assistance for Low-Income Persons
93.558	Temporary Assistance for Needy Families
93.568	Low-Income Home Energy Assistance
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.713	ARRA - Child Care and Development Block Grant
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
93.716	ARRA-Temporary Assistance for Needy Families (TANF) Supplemental Grants

Federal Award Number and Year: Various

11-08 Controls over the Cost Allocation Process Should Be Strengthened

Finding:

The terms and conditions of the grant agreements between the Mississippi Department of Human Services (MDHS) and the United States Department of Health & Human Services (HHS), United States Department of Agriculture and the United States Department of Energy require MDHS to administer grants in accordance with the *Code of Federal Regulations* (45 CFR Part 92.22, 7 CFR 3016.22 and 10 CFR 600.222, respectfully). Per these federal regulations, allowable costs should be determined in accordance with the Office of Management and Budget (OMB) Circular A-87. OMB Circular A-87, Attachment C, requires the distribution of joint costs related to a grant program to be supported by a cost allocation plan (CAP). Further, the *Code of Federal Regulations* (45 CFR Part 95.509) requires amendments to the CAP be promptly submitted to HHS, the cognizant agency, when changes occur to make the allocation basis or procedures in the approved CAP invalid.

**STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (continued)**

U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (concluded)

**CFDA/Finding
Number**

Finding and Recommendation

MDHS has developed a cost allocation system which is used to identify, measure and allocate all costs to each of the programs administered by the department. MDHS has established reporting category codes for all costs that require an allocation to more than one program. At the end of the quarter, cost pools are charged using the allocation basis described in the CAP for each cost pool. Each basis used in the cost allocation system is assigned a base code. During our review of the cost allocation system, we noted the following problems.

- Ten of the 107 cost pools with charges in the cost allocation system were not included in the CAP approved by HHS.
- The cost pools' basis type/base codes for two of the 107 cost pools with charges in the cost allocation system did not agree to the CAP approved by HHS.
- Differences between the cost allocation system and the approved CAP have not been submitted to HHS for approval.

Adequate internal controls would include a process for ensuring setup of the cost allocation system is accurate, reliable, and consistent with the approved CAP. Inadequate controls over the cost allocation system could hinder MDHS's ability to properly manage federal funds and could result in noncompliance with federal regulations. Costs charged to a cost pool in error or a cost pool not approved by the federal grantor agency could result in questioned costs. The effects of the errors noted could not be readily determined by the auditors.

Recommendation:

We recommend the Mississippi Department of Human Services (MDHS) strengthen controls over the review of computations and data used in the cost allocation system to ensure accurate distribution of costs to federal programs. Further, we recommend MDHS timely submit revisions of its Cost Allocation Plan for approval to the United States Department of Health & Human Services.

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STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (continued)

U. S. DEPARTMENT OF HOMELAND SECURITY

**CFDA/Finding
Number**

Finding and Recommendation

PUBLIC SAFETY

ALLOWABLE COSTS / COST PRINCIPLES

Significant Deficiency

Immaterial Noncompliance

97.001

Mississippi Interoperable Communications Grant

Federal Award Number and Year: 2008-MSMX-0001 2011

Questioned Costs: \$845,380

11-09

**Payroll Distribution Procedures Should Be Implemented to Allow Allocation of
Employee Time to Applicable Grants**

Finding:

Audit procedures performed for fiscal year 2011 at the Mississippi Department of Public Safety, Office of Homeland Security, revealed that expenditures for salaries and wages made under the Mississippi Interoperable Communications Grant were not supported by the appropriate documentation for employees working on multiple activities as required by OMB Circular A-87, Attachment B, paragraph 8h. The entity's time reports only allow reporting of one project at a time which resulted in 100% of employees' salaries and wages to be reported as a cost of this grant when the employees work on multiple federal awards and some indirect activities. A total of \$154,435 out of \$845,380 of general and administrative salaries and wages were tested for compliance with this compliance requirement and we noted that a total of \$154,435 was not documented in compliance with OMB Circular A-87. However, the same procedures for tracking employee time were followed for the entire year.

Because the agency does not have a time distribution system in place that will allow for the proper tracking of time in situations where the employees work on multiple federal awards and/or indirect cost activities, expenditures applicable to other grants and/or cost objectives that were not allowed by the grant, according to OMB Circular A-87, were submitted for reimbursement under the Mississippi Interoperable Communications Grant resulting in questioned costs.

**STATE OF MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Part 3 – Federal Award Findings and Questioned Costs (concluded)**

U. S. DEPARTMENT OF HOMELAND SECURITY (concluded)

**CFDA/Finding
Number**

Finding and Recommendation

Recommendation:

We recommend the Mississippi Department of Public Safety, Office of Homeland Security put a time tracking and payroll distribution process into place that will allow employees to appropriately track their time by federal award and indirect or direct activities so salary and wage distributions can be made to the appropriate grants and cost objectives thereby reflecting an “after the fact distribution of the actual activity of each employee.”

II. SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS



STATE OF MISSISSIPPI

**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

Instructions to Management

Each state grantee agency included in the prior year Single Audit Report for the State of Mississippi prepared a summary schedule of prior federal audit findings as required by OMB Circular A-133, Section 315 (b). In order to provide a systematic approach for reporting, agencies were asked to follow the format listed below.

For each prior year federal audit finding, the agency should include the following: (1) finding identification including finding number, finding heading, *Catalog of Federal Domestic Assistance* (CFDA) number and program name, (2) current status, and (3) planned corrective action, if required. These items are discussed below:

- (1) Each finding number, finding heading, CFDA number and program name should be listed in the same sequence as presented in the prior year Single Audit Report.
- (2) The current status should be identified with one of the following terms:
 - a. "Fully Corrected" - All corrective action has been taken.
 - b. "Partially Corrected" - Some, but not all, corrective action has been taken.
 - c. "Not Corrected" - Corrective action has not been taken.
 - d. "Not Valid" - Finding is no longer valid and does not warrant further action.
- (3) Corrective action should be noted for findings that are not identified as "Fully Corrected."
 - a. When audit findings are "Partially Corrected" or "Not Corrected," describe the planned corrective action as well as any partial corrective action taken.
 - b. When audit findings are "Not Valid," describe the reasons the findings are no longer considered valid or do not warrant further action.

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STATE OF MISSISSIPPI

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011

INDEX LISTED BY FINDING NUMBER

<u>FINDING NUMBER</u>	<u>STATE GRANTEE AGENCY NAME</u>	<u>PAGE NUMBER</u>
09-01	Human Services	101
09-09	Health	95
09-10 *a	Health	96
09-12 *a	Health	96
09-13 *a	Health	96
10-01 *a	Health	96
10-02 *a	Health	97
10-03 *a	Health	97
10-04 *a	Health	97
10-05 *a	Health	98
10-06 *b	Health	98
10-07 *a	Health	98
10-08 *b	Human Services	101
10-09	Human Services	102
10-10	Transportation	105
10-11	Education	93
10-12	Education	93
10-13	Port of Gulfport	103

*a Management indicates the finding was partially corrected. No finding was considered necessary for the current year based on enhanced procedures put in place by the agency for the current year.

*b Management indicates the finding was fully corrected; however, procedures performed in the current year revealed problems resulting in a new audit finding for fiscal year 2011.

STATE OF MISSISSIPPI

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011

INDEX LISTED BY STATE GRANTEE AGENCY

<u>STATE GRANTEE AGENCY NAME</u>	<u>FINDING NUMBER</u>	<u>PAGE NUMBER</u>
Education	10-11	93
Education	10-12	93
Health	09-09	95
Health	09-10	96
Health	09-12	96
Health	09-13	96
Health	10-01	96
Health	10-02	97
Health	10-03	97
Health	10-04	97
Health	10-05	98
Health	10-06	98
Health	10-07	98
Human Services	09-01	101
Human Services	10-08	101
Human Services	10-09	102
Port of Gulfport	10-13	103
Transportation	10-10	105



STATE OF MISSISSIPPI
DEPARTMENT OF EDUCATION

Tom Burnham, Ed.D.
State Superintendent of Education

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2011

10-11 Controls Should be Strengthened to Ensure Employee Compensation Costs are Charged to the Proper Program

CFDA 10.560 State Administrative Expenses for Child Nutrition

FULLY CORRECTED

10-12 Controls Should Be Strengthened over Procurement and Suspension and Debarment Requirements Prior to Entering into Contracts

CFDA 10.560 State Administrative Expenses for Child Nutrition

FULLY CORRECTED

Signed:

A handwritten signature in cursive script that reads "Tom Burnham".

Tom Burnham, State Superintendent of Education

Date: February 14, 2012

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MISSISSIPPI STATE DEPARTMENT OF HEALTH

**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS
For the Year Ended June 30, 2011**

9-09 Controls over PHEP and HHP Sub recipient Monitoring Should Be Strengthened

CFDA # 93.069 Public Health Emergency Preparedness
CFDA # 93.889 National Bioterrorism Hospital Preparedness Program

FULLY CORRECTED

- 1) Subrecipients are sent a cover letter with the executed copy of their respective contracts which outlines compliance expectations, along with tentative schedule for desk reviews and 1site monitoring. The letter must be signed and returned with signed executable version of the contract.
- 2) Program/Project managers also are now required to review each invoice prior to payment and send an email to the Contracts Manager verifying the expenditures are in accordance with contractual agreements/deliverables. Contract manager keeps these emails as justification for authorization of payment.
- 3) Maintaining the documented routing and review of site monitoring reports.

The contracts management section continues to work closely with and accompanies all the MSDH OEPR funded program areas to assure that the required sub-grant site visits are conducted. The one (1) remaining site visit was conducted from the previous audited grant year follow-up; for the grant year currently under review at this time, all fourteen sub-grantee site visits have been completed and OEPR management has reviewed the site visit reports.

9-10 Controls over Time Study Procedures Should Be Strengthened

CFDA # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA # 93.069 Public Health Emergency Preparedness
CFDA # 93.889 National Bioterrorism Hospital Preparedness Program

PARTIALLY CORRECTED

MSDH has acquired a time and attendance program through Kronos for agency wide implementation. To accurately track resource time in each of these programs the vendor is working with each program area, Accounting and Finance, Human Resources, and MSDH Internal Audit to develop the code and ability to capture this unique information that meets the necessary requirements in an automated manner significantly reducing errors. Full implementation of this application is expected in September 2012.

9-12 Controls Should Be Strengthened To Ensure Compliance with Period of Availability Requirements

CFDA # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

PARTIALLY CORRECTED

Training will be reinforced by the Accounting Director to ensure that all efforts are made to code expenditures into the proper grant

9-13 Controls over the Preparation of the Schedule of Expenditures of Federal Awards will be Strengthened

CFDA # 93.268 Immunization Grants

PARTIALLY CORRECTED

Agency has contracted with a CPA firm for the preparation of these schedules, they will be reviewed by the Accounting Director and reviewed and approved by the Chief Financial Officer before being submitted. Some problems were encountered in this year clearing old errors, but this should not be repeated in future fiscal years.

10-1 Controls Should Be Implemented to Ensure the Schedule of Expenditures of Federal Awards is Properly Prepared

CFDA # 66.468 Capitalization Grants for Drinking Water State Revolving Funds
CFDA # 66.468 ARRA Capitalization Grants for Drinking Water State Revolving Funds

PARTIALLY CORRECTED

Agency has contracted with a CPA firm for the preparation of these schedules, they will be reviewed by the Accounting Director and reviewed and approved by the Chief Financial Officer before being submitted.

10-2 Controls over the Time Study Procedures Should Be Strengthened

CFDA # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA # 93.268 Immunization

PARTIALLY CORRECTED

MSDH has acquired a time and attendance program through Kronos for agency wide implementation. To accurately track resource time in each of these programs the vendor is working with each program area, Accounting and Finance, Human Resources, and MSDH Internal Audit to develop the code and ability to capture this unique information that meets the necessary requirements in an automated manner significantly reducing errors. Full implementation of this application is expected in September 2012.

10-3 Controls over Participant Eligibility Should Be Strengthened

CFDA # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

PARTIALLY CORRECTED

Training of Participant Eligibility Workers will be increased to help correct this problem. Program monitors will also make every effort to detect problems and see that they are resolved as soon as they are identified.

10-4 Controls Should Be Strengthened to Ensure Compliance with Period of Availability Requirements for the WIC Program

CFDA # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

PARTIALLY CORRECTED

According to the email from Otis Spears, USDA Deputy Director, Grants Management, MSDH is correct in using 120 days after the end of the federal fiscal year or to coincide with the submission of the FNS-798 final report due in early February. Please refer to attached email of October 28, 2010.

Training with MSDH Finance & Administration (F&A) Director, WIC Financial Director, and WIC accounting staff was conducted in September, 2010, prior to the beginning of FFY '11, so that it would be most effective. MSDH F&A Director has conducted an annual F&A staff training in state FY '11, as well as other trainings as necessary to ensure that expenditures are paid from the proper grant award.

The WIC Financial Director conducted a self-audit of payments made beginning with the month of September, 2010, to allow time to correct any errors found prior to the FFY '10 closeout due February, 2011. Past errors have been made during the time when two federal fiscal years are open concurrently.

F&A Director and Accounts Payable Director are now doing daily sampling to ensure correct period of availability before documents are filed.

10-5 Controls Should Be Strengthened over the Immunization Program Period of Availability Requirements

CFDA # 93.268 Immunization

PARTIALLY CORRECTED

The Immunization Program will adhere to the guidelines of the grant and grant period and expend and encumber funds accordingly.

F&A Director and Accounts Payable Director are now doing daily sampling to ensure correct period of availability before documents are filed.

10-6 Controls over the Identification and Reporting of Program Income Should Be Implemented

CFDA # 93.268 Immunization
CFDA # 93.712 Immunization-ARRA

PARTIALLY CORRECTED

We have researched program income for the immunization. We have determined that for the ARRA program that no program income was collected. Program Income for the regular Immunization grant was generated in the form of administration fees that were received from Medicaid for administering the different vaccines. This can be identified in the PIMS software system that the agency maintains. Program Income will be reported on the next Federal Financial Report for the Immunization Grant.

10-7 Controls over the Preparation of the Schedule of Expenditures of Federal Awards Should Be Strengthened

PARTIALLY CORRECTED

CFDA # 93.268 Immunization
CFDA # 93.712 Immunization-ARRA

Agency has contracted with a CPA firm for the preparation of these schedules, they will be reviewed by the Accounting Director and reviewed and approved by the Chief Financial Officer before being submitted.

Signed: 
Mary Currier, MD, MPH
State Health Officer

Date: February 20, 2012

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STATE OF MISSISSIPPI
Phil Bryant, Governor
DEPARTMENT OF HUMAN SERVICES
Richard A. Berry
Executive Director

February 1, 2012

Mr. Stacey E. Pickering, State Auditor
Office of the State Auditor
State of Mississippi
Post Office Box 956
Jackson, Mississippi 39205-0956

Dear Mr. Pickering:

The following are our responses and corrective action plans to the prior year audits for the year ended June 30, 2011.

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS
For the Year Ended June 30, 2011

09-01 Controls over Cost Allocation Should Be Strengthened

93.558	Temporary Assistance for Needy Families
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds
93.667	Social Services Block Grant

FULLY CORRECTED

10-08 Controls over the Cost Allocation Process Should be Strengthened

10.551	Supplemental Nutrition Assistance Program (SNAP)
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
81.042	Weatherization Assistance for Low-Income Persons
81.042	ARRA - Weatherization Assistance for Low-Income Persons
93.558	Temporary Assistance for Needy Families
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds
93.667	Social Services Block Grant
93.713	ARRA - Child Care and Development Block Grant
93.714	ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
93.716	ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants

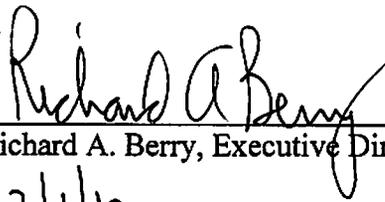
FULLY CORRECTED

10-09 Controls over Subrecipient Monitoring Should be Strengthened

10.551	Supplemental Nutrition Assistance Program (SNAP)
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
81.042	Weatherization Assistance for Low-Income Persons
81.042	ARRA - Weatherization Assistance for Low-Income Persons
93.558	Temporary Assistance for Needy Families
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds
93.667	Social Services Block Grant
93.713	ARRA - Child Care and Development Block Grant
93.714	ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
93.716	ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants

FULLY CORRECTED

Signed: _____


Richard A. Berry, Executive Director

Date: _____

2/1/12



MISSISSIPPI STATE PORT AUTHORITY AT GULFPORT

JOHN K. RESTER
Commissioner
LENWOOD S. SAWYER, JR.
Commissioner
JAMES C. SIMPSON, JR.
Commissioner

FRANCES TURNAGE
Commissioner
FRANK WILEM
Commissioner
DONALD R. ALLEE
Executive Director & CEO
www.shipmspa.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS JUNE 30, 2011 (Unaudited)

10-13 *U.S. Department of Housing and Urban Development; Community Development Block Grant Disaster Recovery; CFDA #14.228; R115-06-02*

Condition

Certified payrolls were not submitted weekly by the construction contractor.

Recommendation:

The auditors' recommendation was that the construction manager responsible for obtaining the certified payrolls be reminded of the requirement to obtain certified payrolls on a weekly basis and that the Authority establish procedures to ensure that construction manager adheres to all grant requirements.

Current Status:

Appropriate procedures were in place and were being adhered to for certifying contractor and subcontractor payrolls on a weekly basis prior to April 2010. Between the advent of employing additional Department of Restoration staff and the engagement of a new firm for Construction Management, a variance in adherence to these procedures occurred. Upon notification of the variance, management immediately mandated that the original procedures be reinstated. In addition, certified payrolls were no longer allowed to be attached to and included with monthly pay applications. All certified payrolls are being submitted to the Construction Manager on a weekly basis and will be maintained in files in the possession of the Construction Manager.

The Director of the Department of Restoration is requiring the Program Manager to follow up weekly to be sure the Construction Manager is following the required procedures. Physical inspection of the Certified Payroll files is being conducted no less than monthly by both the Department of Restoration and the Authority's Program Manager.


Donald R. Allee
Executive Director & CEO

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**OFFICE OF
STATE AID ROAD CONSTRUCTION**

MISSISSIPPI DEPARTMENT OF TRANSPORTATION
P. O. BOX 1850
JACKSON, MISSISSIPPI 39215-1850

H. Carey Webb, P.E.
State Aid Engineer
Tele 601-359-7150
www.msstateaidroads.us

412 Woodrow Wilson Ave.
Jackson, Mississippi 39216
Fax 601-359-7141
mail@osarc.state.ms.us

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS
For the Year Ended June 30, 2011

10-10 Controls over Davis-Bacon Act Requirements Should Be Strengthened

20.205 Highway Planning and Construction
20.205 ARRA – Highway Planning and Construction

FULLY CORRECTED

Signed: H. Carey Webb
H. Carey Webb, Executive Director

Date: 2-10-12

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III. MANAGEMENT RESPONSES AND CORRECTIVE ACTION PLANS



STATE OF MISSISSIPPI

**MANAGEMENT RESPONSES AND CORRECTIVE ACTION PLANS
FOR THE YEAR ENDED JUNE 30, 2011
Instructions to Management**

In order to provide a systematic approach for agencies to respond to audit findings, the management of each agency was requested to follow the instructions listed below in preparation of the formal response to single audit findings and the corrective action plan.

For each AUDIT FINDING, the agency should include the following: (1) *Catalog of Federal Domestic Assistance* (CFDA) number and program name, (2) type of compliance requirement, (3) audit finding number and finding heading, (4) response, and (5) corrective action plan. These items are discussed below:

1. Each CFDA number and program name should be listed in the same sequence presented in the management letter. The entire finding is not required to be repeated.
2. Each type of compliance requirement should be listed in the same sequence as presented in the management letter.
3. Each audit finding number and finding heading should be listed separately in the same sequence as presented in the management letter. The entire finding is not required to be repeated.
4. Responses of the agency to audit findings should be included directly below each audit finding heading. For each response, the agency should state whether they concur or do not concur with the individual finding and recommendation and the reasons why.
5. After an audit finding heading has been listed along with the corresponding agency response, the plan for corrective action should be listed using the following format:
 - a. Specific steps to be taken to correct situation.
 - b. Name(s) of the contact person(s) responsible for corrective action.
 - c. Anticipated completion date for corrective action.
 - d. Specific reasons why corrective action is not necessary, if applicable.

OMB Circular A-133, Section 400 requires audit findings to be resolved between federal agencies and audited agencies within six months after the receipt of the single audit report by the federal government. Audited agencies should maintain permanent files on all correspondence with the federal government during the audit resolution process. Federal agencies may ask for additional information pertaining to audit findings.

On the following pages, we have compiled the formal response to the findings and recommendations and the corrective action plan of each agency's management.

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**STATE OF MISSISSIPPI
DEPARTMENT OF EDUCATION**

Tom Burnham, Ed.D.
State Superintendent of Education

March 27, 2012

Honorable Stacey E. Pickering, State Auditor
Office of the State Auditor
State of Mississippi
P.O. 956
Jackson, Mississippi 39205-0956

Dear Mr. Pickering:

In accordance with your correspondence dated March 21, 2012, the Mississippi Department of Education is providing the following responses and corrective action plans for the single audit findings for the fiscal year ending June 30, 2011.

AUDIT FINDINGS:

10.558 Child and Adult Care Food Program

REPORTING

11-06 Controls over the Data Collection of Required Federal Reporting Elements Should Be Strengthened

Response:

We concur with the finding and recommendation.

Corrective Action Plan:

A. Specific steps to be taken to correct the situation:

The Mississippi Department of Education has obtained DUNS numbers and submitted all reports required under the Transparency Act for subawardees in the Child and Adult Care Food Program (CACFP).

B. Name of the contact person responsible for corrective action:

Scott Clements, Director of the Office of Child Nutrition
James Hart, Director of Accounting

C. Anticipated completion date for corrective action:

Procedures have already been implemented.

84.010 Title I Grants to Local Educational Agencies

MONITORING

11-07 Controls over Subrecipient Monitoring Should Be Strengthened

Response:

We concur with the finding and recommendation.

Corrective Action Plan:

A. Specific steps to be taken to correct the situation:

The Mississippi Department of Education's Office of Federal Programs (OFP) has strengthened controls to ensure that all LEA subrecipients receive on-site monitoring every three years as required by the OFP Federal Program 's monitoring protocol .

In addition, a supervisory review process has been implemented to ensure proper performance of on-site monitoring visits and completion of monitoring files. To strengthen and ensure all documentation of the visits are maintained as an audit trail, the OFP has implemented a new filing protocol and tracking instrument.

B. Name of the contact person responsible for corrective action:

Debbie Murphy, Director of the Office of Federal Programs

C. Anticipated completion date for corrective action:

Procedures have already been implemented.

Should you have any questions or need additional information, do not hesitate to contact me.

Sincerely,



Tom Burnham Ed.D.

State Superintendent of Education



MISSISSIPPI DEPARTMENT *of* EMPLOYMENT SECURITY
OFFICE OF THE GOVERNOR
LES RANGE
EXECUTIVE DIRECTOR

January 9, 2012

Stacey E. Pickering, State Auditor
Office of the State Auditor
State of Mississippi
P.O. Box 956
Jackson, MS 39205-0956

Dear Mr. Pickering:

The Mississippi Department of Employment Security (MDES) appreciates this opportunity to submit a response to the financial audit finding for the year ended June 30, 2011.

Audit Findings:

Finding 2011-04: Management is responsible for designing and maintaining effective internal controls over financial reporting to provide reasonable assurance that financial statements are free from material misstatement.

Response: MDES accepts this finding and agrees that strengthened controls with regard to the annual financial statement preparation are necessary to fairly present its financial position.

Corrective Action Plan:

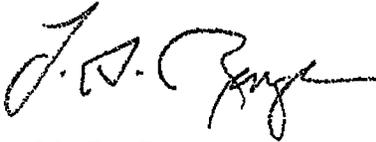
- A. An appropriate level of review of activity and account balances will be provided. MDES is committed to continuous improvement of its internal control structure. In support of this effort, MDES contracted with a highly regarded CPA firm to assist us in further defining and strengthening controls and recently added an Internal Audit Department. In addition, through a process team that is led by the Internal Audit Department, staff from a cross section of MDES have been assembled and meet periodically to discuss strengthening of MDES internal controls.

Page 2
January 9, 2012

Corrective Action Plan (continued):

- B. Contacts -- Guy Martin -- Business Manager and Jackie Turner -- Director, Office of Comptroller.
- C. Currently in place.
- D. N/A

Sincerely,

A handwritten signature in black ink, appearing to read "Les Range". The signature is written in a cursive style with a long, sweeping underline.

Mr. Les Range
Executive Director

LR:jt



STATE OF MISSISSIPPI
GOVERNOR PHIL BRYANT

DEPARTMENT OF FINANCE AND ADMINISTRATION

KEVIN J. UPCHURCH
EXECUTIVE DIRECTOR

SINGLE AUDIT FINDINGS

February 7, 2012

Stacey E. Pickering, State Auditor
Office of the State Auditor
State of Mississippi
P. O. Box 956
Jackson, MS 39205-0956

Dear Mr. Pickering:

I am writing you regarding the audit of our State Fiscal Stabilization Fund Program – Government Services, Recovery Act audit for the fiscal year ended June 30, 2011. The following information will address a finding related to program compliance and internal control over program compliance.

AUDIT FINDING:

CFDA Number 84.397 – State Fiscal Stabilization Fund Program – Government Services, Recovery Act

Type of Compliance Requirement: Activities Allowed or Unallowed

Finding 11-01 : Internal Control over Activities Allowed or Unallowed

Response: We disagree with this finding. While the title of the position paid with State Fiscal Stabilization Fund Program – Government Services (“SFSF”) is Maintenance Superintendent, more than half of the individual’s duties are repairs in nature and not maintenance. The individual was hired as an electrician for electrical and air conditioning system repairs, which were determined to be allowable activities. These activities account for approximately 60% of time. When repairs are not needed, the individual performs maintenance functions to ensure efficient use of idle time.

We contacted the awarding agency, the U. S. Department of Education, who responded that “if this is a custodian who also happens to do repairs, that is an allowable use of funds.”

Additionally, as stated in the A-133 Compliance Supplement, “entities are not required to maintain documentation that identifies the specific individual whose salaries may be supported with SFSF funds. They may demonstrate, at a minimum, that an aggregate amount of funds was used to support a group of salary expenses.” Expenditures made by the Agency included the building management functions of repairs and maintenance, Capitol police, etc. Therefore, the Agency can demonstrate salary expenditures of allowable activities in excess of the amount of questioned funds. Additionally, Capitol police salaries in the aggregate during this period of time were in excess of 100 times the questioned cost.

In conclusion, the Agency does not believe the questioned costs relate to an internal control weakness, but a difference in the interpretation of what maintenance includes and if maintenance duties are acceptable when allowable activities account for the majority of the work activities. Based on the response received from the U.S. Department of Education, the Agency concludes that the questioned cost is allowable. Prospectively, we will utilize a narrower interpretation of allowable activities.

Corrective Action Plan:

A. While we do not think anything needs to be done to correct the situation, we will immediately use a narrower interpretation of allowable activities.

B. The contact person responsible for the corrective action is Freddie M. Phillips, Deputy Executive Director.

C. This corrective action is now in place.

D. Although we have tried to use a narrower interpretation of allowable activities, we do not feel that corrective action was necessary due to the fact that when the Department of Education responded to our inquiry regarding the type of work related to this finding, their example clearly indicated that the individual’s work related to this finding was allowable. Also, if one assumed that this individual’s work was unallowable, the A-133 Compliance Supplement states that “entities are not required to maintain documentation that identifies the specific individual whose salaries may be supported with SFSF funds. They may demonstrate, at a minimum, that an aggregate amount of funds was used to support a group of salary expenses.” Expenditures made by the Agency included the building management functions of repairs and maintenance, Capitol police, etc. Therefore, the Agency can demonstrate salary expenditures of allowable activities in excess of the amount of questioned funds.

Stacey E. Pickering, State Auditor
Page 3

If you have any questions regarding this response, please feel free to contact Freddie M. Phillips, Deputy Executive Director at 601-359-9435 or by email at fphillips@dfa.state.ms.us.

Sincerely,



Kevin J. Upchurch

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MISSISSIPPI STATE DEPARTMENT OF HEALTH

March 23, 2012

SINGLE AUDIT FINDINGS

Stacey E. Pickering, State Auditor
Office of the State Auditor
P. O. Box 956
Jackson, MS 39205-0956

Dear Mr. Pickering:

Enclosed for your review are the responses and corrective action plans for the Single Audit Findings for the Mississippi State Department of Health for the Fiscal Year ended 2011.

AUDIT FINDINGS:

**PROGRAM INCOME
REPORTING**

CFDA #93.268

Immunization Grants

Federal Award Number and Year: 5H23IP422524-08 2010
5H23IP422524-08 2011

11-02 **Controls over the Identification and Reporting of Program Income Should Be Implemented**

The agency has determined the amounts that should be included as program income for this grant and these amounts will be included in the next Financial Status Report.

REPORTING

CFDA #10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

Federal Award Number and Year: 5MS700704, 2011

11-03 Controls over the Timely Identification of New Federal Reporting Requirements Should Be Strengthened

The agency will make every effort to comply with all applicable Federal Reporting Requirements

SUBRECIPIENT MONITORING

CFDA #93.069 Public Health Emergency Preparedness

Federal Award Number and Year: 3U90TP416986-10W1 2011

11-04 Controls over the Review and Approval of Federal Identifying Information in Sub award Agreements Should Be Strengthened

This problem had already been identified by the agency at the time of the audit. Procedures had already been put in place to ensure that this did not happen in the future and the two instances where the problem had occurred during the audit period were verified as being correct during the current fiscal year.

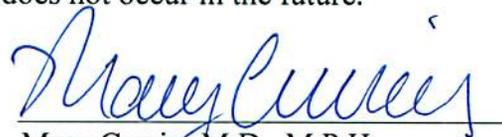
ALLOWABLE COSTS/COST PRINCIPLES

CFDA #93.069 Public Health Emergency Preparedness
CFDA #93.889 National Bioterrorism Hospital Preparedness Program

Federal Award Number and Year: 3U90TP416986-10W1, 2011
5U3REP09275-02-00 , 2011

11-05 Controls over Time Study Procedures Should Be Strengthened

The agency concurs with this finding. The appropriate Personnel have been added to the time study calculation for this grant to ensure that this problem does not occur in the future.


Mary Currier M.D., M.P.H.
State Health Officer



STATE OF MISSISSIPPI
Phil Bryant, Governor
DEPARTMENT OF HUMAN SERVICES
Richard A. Berry
Executive Director

SINGLE AUDIT FINDINGS

March 26, 2012

Stacey E. Pickering, State Auditor
Office of the State Auditor
State of Mississippi
P.O. Box 956
Jackson, MS 39205-0956

Dear Mr. Pickering:

The following are our responses and corrective action plans to the Single Audit Management Report as outlined in the Mississippi Department of Human Services' (MDHS) audit performed for Fiscal Year 2011:

AUDIT FINDINGS:

ALLOWABLE COSTS/COST PRINCIPLES

Significant Deficiency

- 10.551 Supplemental Nutrition Assistance Program (SNAP)
- 10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
- 10.561 ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
- 81.042 ARRA - Weatherization Assistance for Low-Income Persons
- 81.042 Weatherization Assistance for Low-Income Persons
- 93.558 Temporary Assistance for Needy Families (TANF)
- 93.568 Low-Income Home Energy Assistance
- 93.575 Child Care and Development Block Grant
- 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund
- 93.713 ARRA - Child Care Development Block Grant
- 93.714 ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
- 93.716 ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants

Federal Award Number and Year: Various

11-08 Controls over the Cost Allocation Process Should be Strengthened

Response:

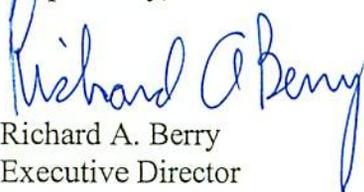
The MDHS agrees that controls over the review of computations and data used in the cost allocation process to ensure accurate distribution of costs to federal programs should be strengthened. The MDHS also agrees that timely revisions of the Cost Allocation Plan should be submitted to HHS for approval.

Corrective Action Plan:

The MDHS will amend its current Cost Allocation Plan, as of the fiscal year ending June 30, 2012, to incorporate all changes that have been made since the last amendment. The amendment will be filed with the appropriate federal authorities. Going forward, the MDHS will implement an annual review of its approved Cost Allocation Plan in July of each year for the purpose of filing amendments with federal authorities when significant changes have been made in the plan or confirming with federal authorities that no significant changes have been made. We will continue to perform quarterly reviews of the cost allocation process to perform internal maintenance.

We appreciate the courtesy and professionalism demonstrated throughout the audit by the audit managers and field staff of the Office of the State Auditor. Should you have any questions regarding our responses or Corrective Action Plans, please feel free to contact Earl D. Walker of the Division of Budgets and Accounting at 601-359-4665.

Respectfully,


Richard A. Berry
Executive Director

RAB:EDW:dd

Pc: Mark Smith
Earl D. Walker



STATE OF MISSISSIPPI
DEPARTMENT OF PUBLIC SAFETY
OFFICE OF HOMELAND SECURITY

PHIL BRYANT
GOVERNOR

ALBERT SANTA CRUZ
COMMISSIONER

March 15, 2012

Mr. George S. Smith
BKD, LLP
190 E. Capitol Street
Jackson, MS 39201

Re: Response and Representation Letter

Dear Mr. Smith:

11-09 Please consider this correspondence as the Mississippi Office of Homeland Security's abbreviated, initial response to your "draft audit finding" we met about Monday afternoon, March 12, 2012.

While our official response and representation letter will come out of the Commissioner of Public Safety's office, we do want to go on record as agreeing with you that **No Material Findings** existed. Our office has undergone countless federal and private sector financial and programmatic audits over the past five years of my tenure. On each of these audits, we have fully satisfied FEMA Grants Directorate as well as the Department of Homeland Security Office of Inspector General with our management and administration of dozens of multi-year preparedness grants awarded to Mississippi.

Our office also recognizes that when being good stewards of public monies, "good enough is never good enough". We propose to explore additional methods, and build a more robust grants accounting system that most effectively tracks grants-related payroll as reflected by individual employee workloads. We have already talked with other states that have experience with "best practices" along these lines. We should have a "model" system decided upon by the end of the month.

Thank you for your helpful suggestions.

Regards,



J.W. Ledbetter, Executive Director
Mississippi Office of Homeland Security

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OFFICE OF THE STATE TREASURER
LYNN FITCH
TREASURER

January 11, 2012

Honorable Stacey Pickering
State Auditor
State of Mississippi
8th Floor, Woolfolk Building
Jackson, Mississippi 39201

Dear Mr. Pickering:

We have reviewed the audit finding below in reference to our fiscal year 2011 audit. Listed below is our individual response and plan for corrective action:

2011-01

AUDIT FINDING:

Investment Ratios Should be Maintained in Accordance with State Law

Response:

We do not concur with the audit finding. We fundamentally disagree with the application of the 50 percent limitation to certain Agency securities.

Corrective Action:

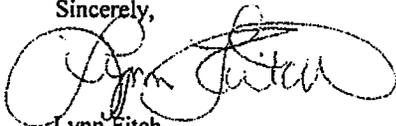
Under the conservatorship put in place on September 7, 2008, FNMA and FHLMC are being run by the Federal Housing Finance Agency. The US Treasury's actions on September 7th included the institution of Preferred Stock Purchase Agreements, which are the foundation of the direct financial support of the US government to the agencies. The Treasury secretary's speech highlighted the additional security and clarity that these agreements provide to debt holders of FNMA and FHLMC. There were other steps that provided additional security to the debt holders through the provision of greater market stability, but the Purchase Agreements are, in our view, the most important and direct source of financial support. Because FNMA and FHLMC are congressionally chartered, only Congress can effect a permanent change in the status of the companies – either making them entirely public or entirely private. That is a matter that has yet to be determined, although it has been taken up in Congress recently. Reform will likely occur in some form over the next couple of years, and we will see what ultimately becomes of FNMA and FHLMC. The point put forth by Treasury is that what we know today is that the debt is for all

intents and purposes fully supported by the US government, and therefore the debt of FNMA and FHLMC held in the portfolio should not be included in the 50 percent calculation. There is not an explicit legal guarantee, and there will not be – partly because of the balance sheet effects on the US as a whole and partly because of the congressional charters of these companies, to say nothing of the precedent set by the US assuming a public/private entity's debt. But the net result of the conservatorship is financial support of the companies, which includes support to pay its debt obligations and amounts to a guarantee from the federal government on the debt. Hopefully, some clarity will be given by Congress with regard to FNMA and FHLMC, at which time, we will review the status of the Agencies and act appropriately to ensure the safety and security of taxpayer dollars.

Treasury does not believe it is in the best interests of the taxpayers to liquidate FNMA and FHLMC holdings in favor of Treasuries to lower the allocation to Agencies due to the large losses in income to the portfolio that would result from such a rebalancing. The allocation to FNMA and FHLMC securities does not represent additional risk vis-à-vis Treasuries to the State or the taxpayers but does offer meaningfully higher yields.

If you have any question, please call Laura Jackson, Deputy Treasurer at 359-3765.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Fitch", written in a cursive style with a large loop at the end.

Lynn Fitch
State Treasurer

IV. INDICES



STATE OF MISSISSIPPI

INDEX OF FINANCIAL STATEMENT FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2011

FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS (by finding number)

<u>FINDING NUMBER</u>	<u>PAGE NUMBER</u>	<u>STATE GRANTEE AGENCY NAME</u>
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2011-04	65	Employment Security

MANAGEMENT RESPONSES AND CORRECTIVE ACTION PLANS (by State agency)

Employment Security: Page 111
Treasury: Page 123

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STATE OF MISSISSIPPI

**INDEX OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
LISTED BY FEDERAL DEPARTMENT
FOR THE YEAR ENDED JUNE 30, 2011**

1. Office of National Drug Control Policy: None
2. U.S. Department of Agriculture: Pages 71 - 74
3. U.S. Department of Commerce: None
4. U.S. Department of Defense: None
5. U.S. Department of Housing and Urban Development: None
6. U.S. Department of the Interior: None
7. U.S. Department of Justice: None
8. U.S. Department of Labor: None
9. U.S. Department of Transportation: None
10. U.S. Department of the Treasury: None
11. Appalachian Regional Commission: None
12. General Services Administration: None
13. National Foundation on the Arts and the Humanities: None
14. U.S. Department of Veterans Affairs: None
15. Environmental Protection Agency: None
16. U.S. Department of Energy: Pages 75 - 76
17. U.S. Department of Education: Pages 77 - 79
18. National Archives and Records Administration: None
19. Elections Assistance Commission: None
20. U.S. Department of Health and Human Services: Pages 81 - 85
21. Corporation for National and Community Service: None
22. Social Security Administration: None
23. Department of Homeland Security: Pages 87 - 88

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STATE OF MISSISSIPPI

INDEX OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
LISTED BY STATE GRANTEE AGENCY
FOR THE YEAR ENDED JUNE 30, 2011

1. Agriculture and Commerce: None
2. Animal Health: None
3. Archives and History: None
4. Arts Commission: None
5. Attorney General: None
6. Board for Community and Junior Colleges: None
7. Corrections: None
8. Education: Pages 71, 78
9. Emergency Management: None
10. Employment Security: None
11. Environmental Quality: None
12. Finance and Administration: Page 77
13. Forestry Commission: None
14. Gaming Commission: None
15. Governor's Office: None
16. Health: Pages 72, 81
17. Human Services: Pages 73, 75, 84
18. Insurance: None
19. Library Commission: None
20. Marine Resources: None
21. Medicaid: None
22. Mental Health: None
23. Military Department: None
24. Mississippi Development Authority: None
25. Narcotics: None
26. Oil and Gas Board: None
27. Pharmacy Board: None
28. Port of Gulfport: None
29. Public Safety: Page 87
30. Public Service Commission: None
31. Rehabilitation Services: None
32. Revenue: None
33. Secretary of State: None
34. Soil and Water Conservation Commission: None
35. State Fire Academy: None
36. Supreme Court: None
37. Transportation: None
38. Treasury: None
39. Veterans Affairs Board: None
40. Wildlife, Fisheries and Parks: None

Note: *If findings and recommendations related to an agency appear on more than one page in a sequence, only the first page is indicated in the above reference.*

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STATE OF MISSISSIPPI

INDEX OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
LISTED BY FINDING NUMBER
FOR THE YEAR ENDED JUNE 30, 2011

<u>FINDING NUMBER</u>	<u>PAGE NUMBER</u>	<u>STATE GRANTEE AGENCY NAME</u>
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11-02	82	Health
11-03	72	Health
11-04	83	Health
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11-06	71	Education
11-07	78	Education
11-08	73, 75, 84	Human Services
11-09	87	Public Safety

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STATE OF MISSISSIPPI

**INDEX OF MANAGEMENT RESPONSES TO FEDERAL AWARD FINDINGS
AND CORRECTIVE ACTION PLANS
LISTED BY STATE GRANTEE AGENCY
FOR THE YEAR ENDED JUNE 30, 2011**

1. Agriculture and Commerce: None
2. Animal Health: None
3. Archives and History: None
4. Arts Commission: None
5. Attorney General: None
6. Board for Community and Junior Colleges: None
7. Corrections: None
8. Education: Page 109
9. Emergency Management: None
10. Employment Security: None
11. Environmental Quality: None
12. Finance and Administration: Page 113
13. Forestry Commission: None
14. Gaming Commission: None
15. Governor's Office: None
16. Health: Page 117
17. Human Services: Page 119
18. Insurance: None
19. Library Commission: None
20. Marine Resources: None
21. Medicaid: None
22. Mental Health: None
23. Military Department: None
24. Mississippi Development Authority: None
25. Narcotics: None
26. Oil and Gas Board: None
27. Pharmacy Board: None
28. Port of Gulfport: None
29. Public Safety: Page 121
30. Public Service Commission: None
31. Rehabilitation Services: None
32. Revenue: None
33. Secretary of State: None
34. Soil and Water Conservation Commission: None
35. State Fire Academy: None
36. Supreme Court: None
37. Transportation: None
38. Treasury: None
39. Veterans Affairs Board: None
40. Wildlife, Fisheries and Parks: None

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V. ACKNOWLEDGMENTS



ACKNOWLEDGMENTS

REPORT PREPARED BY:

Stacey E. Pickering, State Auditor
Patrick S. Dendy, CPA, Deputy State Auditor
William R. Doss, CPA, Director, Financial and Compliance Audit Division
Rob Robertson, Director, Agency Audit Section

Many thanks to the following managers, supervisors and field staff of the Office of the State Auditor for their efforts in gathering information contained in this Single Audit Report:

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Special thanks to Jacqueline Thomas, Janet Wilson and LaDonna Johnson for their help in processing this report.

We would also like to thank staff members of the Bureau of Financial Reporting, Department of Finance and Administration, for their assistance with this report through compilation of the Schedule of Expenditures of Federal Awards.

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