



State of Illinois

GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET

**SUPPLEMENTAL REPORT
OF FEDERAL EXPENDITURES
AGENCY / PROGRAM / FUND**

(UNAUDITED)

FOR THE YEAR ENDED JUNE 30, 2025

STATE OF ILLINOIS
GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET

SUPPLEMENTAL REPORT
OF FEDERAL EXPENDITURES BY AGENCY/PROGRAM/FUND
(UNAUDITED)

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State of Illinois
Report of Federal Expenditures- Agency/Program/Fund
For the Year Ended June 30, 2025

<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
<u>Supreme Court</u>	<u>ALN Federal Program</u>			
	Pass-Through from Coalition for Juvenile Justice (U754GBLQ6N97)			
16.548	Delinquency Prevention Program	0269	4,392	-
16.585	Treatment Court Discretionary Grant Program	0269	424,889	365,461
	Criminal and Juvenile Justice and Mental Health			
16.745	Collaboration Program	0269	85,268	20,847
	Swift, Certain, and Fair Supervision Program: Applying the			
16.828	Principles Behind Project HOPE	0269	34,935	2,900
93.586	State Court Improvement Program	0269	784,868	607,139
93.997	Assisted Outpatient Treatment	0269	91,808	38,300
	Total		1,426,160	1,034,647
<u>Office of the Attorney General</u>				
	Matthew Shepard and James Byrd, Jr. Hate Crimes			
16.040	Education, Investigation and Prosecution Program	0988	15,408	-
16.540	Juvenile Justice and Delinquency Prevention	0988	26,008	-
16.543	Missing Children's Assistance	0988	646,348	-
16.820	Postconviction Testing of DNA Evidence	0988	131,950	-
16.922	Equitable Sharing Program	0988	840	-
	Medicaid Cluster			
93.775	State Medicaid Fraud Control Units	0542	309,941	-
93.775	State Medicaid Fraud Control Units	0801	489,423	-
93.775	State Medicaid Fraud Control Units	0988	5,497,249	-
	Total Medicaid Cluster		6,296,613	
	Total		7,117,167	-
<u>Secretary of State</u>				
16.710	Public Safety Partnership and Community Policing Grants	0176	538,903	-
45.310	Grants to States	0470	5,317,861	3,763,662
89.003	National Historical Publications and Records Grants	0176	38,545	28,000
	Total		5,895,309	3,791,662

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<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
<u>ALN Federal Program</u>				
<u>Department on Aging</u>				
	Child Nutrition Cluster			
10.555	National School Lunch Program	0618	<u>2,468,860</u>	2,437,759
	Total Child Nutrition Cluster		2,468,860	
10.558	Child and Adult Care Food Program	0618	107,245	107,245
10.560	State Administrative Expenses for Child Nutrition	0618	64,232	-
17.235	Senior Community Service Employment Program	0618	3,137,515	2,969,435
	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and			
93.041	Exploitation	0618	173,497	173,497
	Special Programs for the Aging, Title VII, Chapter 2, Long			
93.042	Term Care Ombudsman Services for Older Individuals	0618	804,456	804,456
	COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older			
93.042	Individuals	0618	<u>88,746</u>	88,746
	Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		893,202	
	Special Programs for the Aging, Title III, Part D, Disease			
93.043	Prevention and Health Promotion Services	0618	955,112	955,112
	COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			
93.043		0618	<u>484,981</u>	484,981
	Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services		1,440,093	
	Aging Cluster			
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			
93.044		0618	20,346,230	20,200,146
	COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			
93.044		0618	3,984,591	3,984,591
	Special Programs for the Aging, Title III, Part C, Nutrition Services			
93.045		0618	31,990,863	30,480,897

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<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
ALN Federal Program				
93.045	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	0618	6,039,285	6,039,285
93.053	Nutrition Services Incentive Program	0618	5,269,928	5,269,928
	Total Aging Cluster		67,630,897	
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	0618	67,543	67,543
93.052	National Family Caregiver Support, Title III, Part E	0618	6,596,907	6,596,907
93.052	COVID-19 - National Family Caregiver Support, Title III, Part E	0618	1,569,639	1,569,639
	Total National Family Caregiver Support, Title III, Part E		8,166,546	
93.071	Medicare Enrollment Assistance Program	0618	564,161	531,167
93.324	State Health Insurance Assistance Program	0396	1,555,952	525,238
93.324	State Health Insurance Assistance Program	0618	89,442	89,442
	Total State Health Insurance Assistance Program		1,645,394	
	Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment			
93.634	Model Demonstrations for Dually Eligible Individuals	0618	394,365	374,808
93.698	Elder Justice Act – Adult Protective Services	0618	87,539	75,000
93.747	COVID-19 - Elder Abuse Prevention Interventions Program	0618	5,269,082	3,488,564
	Medicaid Cluster			
93.778	Grants to States for Medicaid	0644	6,454,187	-
	Total Medicaid Cluster		6,454,187	
93.791	Money Follows the Person Rebalancing Demonstration	0644	40,156	-
	Total		98,604,514	87,314,386
Department of Agriculture				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	0826	199,451	-
10.163	Market Protection and Promotion	0826	66,800	-
10.170	Specialty Crop Block Grant Program - Farm Bill	0826	582,778	530,480
	R&D Cluster			
10.170	Specialty Crop Block Grant Program - Farm Bill	0826	64,273	64,273
	Total R&D Cluster		647,051	

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<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
ALN Federal Program				
	COVID-19 - Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	0826	564,491	424,492
10.182				
10.190	Resilient Food System Infrastructure Program	0826	89,627	28,920
	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	0476	8,915,620	-
10.475				
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	0826	24,595	24,595
	Pass-Through from Slow the Spread Foundation (QHYVAGN844)			
10.680	Forest Health Protection	0826	63,933	-
10.902	Soil and Water Conservation	0826	2,341,094	-
	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	0826	147,325	-
15.250				
66.485	Support for the Gulf Hypoxia Action Plan	0826	200,000	-
66.605	Performance Partnership Grants	0689	835,203	-
	COVID-19 - Disaster Grants - Public Assistance			
97.036	(Presidentially Declared Disasters)	0826	10,529	-
	Total		14,105,719	1,072,760

Department of Central Management Services

39.003	Non-Cash - Donation of Federal Surplus Personal Property	0001	5,551,479	5,480,291
	Total		5,551,479	5,480,291

Department of Children and Family Services

	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	0324	(10,818)	-
21.027				
93.090	Guardianship Assistance	0220	9,640,564	-
93.472	Title IV-E Prevention Program	0220	34,806,173	-
93.556	MaryLee Allen Promoting Safe and Stable Families Program	0220	8,740,055	2,796,938
93.558	Temporary Assistance for Needy Families	0220	51,600,000	-
	COVID-19 - Community-Based Child Abuse Prevention Grants	0220	1,279,673	-
93.590				

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<u>State Grantee/</u>		<u>Expenditures</u>	<u>Subrecipients</u>
<u>ALN Federal Program</u>	<u>Fund</u>	<u>(in whole \$)</u>	<u>(unaudited)</u>
93.590 Community-Based Child Abuse Prevention Grants	0566	1,474,628	1,323,123
COVID-19 - Community-Based Child Abuse Prevention			
93.590 Grants	0566	<u>2,798,146</u>	2,798,146
Total Community-Based Child Abuse Prevention Grants			5,552,447
Child Care and Development Fund Cluster			
Child Care Mandatory and Matching Funds of the Child			
93.596 Care and Development Fund	0220	101,433	-
Child Care Mandatory and Matching Funds of the Child			
93.596 Care and Development Fund	0582	<u>63,018</u>	-
Total Child Care and Development Fund Cluster			164,451
93.599 Chafee Education and Training Vouchers Program (ETV)	0220	2,923,424	-
Adoption and Legal Guardianship Incentive Payments			
93.603 Program	0220	987,354	-
93.643 Children's Justice Grants to States	0566	541,184	481,220
93.658 Foster Care Title IV-E	0220	190,740,988	-
93.659 Adoption Assistance	0220	114,759,333	-
93.669 Child Abuse and Neglect State Grants	0566	3,721,680	3,718,246
93.669 COVID-19 - Child Abuse and Neglect State Grants	0566	<u>1,265,000</u>	722,294
Total Child Abuse and Neglect State Grants			4,986,680
John H. Chafee Foster Care Program for Successful			
93.674 Transition to Adulthood	0220	<u>6,272,721</u>	-
	Total	431,704,556	11,839,967
<u>Department of Commerce and Economic Opportunity</u>			
11.032 State Digital Equity Planning and Capacity Grant	0636	90,135	-
11.035 Broadband Equity, Access, and Deployment Program	0636	3,597,092	-
Economic Development Cluster			
11.307 Economic Adjustment Assistance	0636	<u>1,120,901</u>	1,120,901
Total Economic Development Cluster			1,120,901
12.002 Procurement Technical Assistance For Business Firms	0636	835,964	351,704
Community Development Block Grants/State's Program and			
14.228 Non-Entitlement Grants in Hawaii	0875	28,211,978	26,497,328
17.225 Unemployment Insurance	0419	606,783	-

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<u>ALN Federal Program</u>				
17.245	Trade Adjustment Assistance	0913	3,252,705	2,501,847
	Workforce Innovation and Opportunity Act Cluster			
	Workforce Innovation and Opportunity Act, Adult			
17.258	Programs	0913	42,503,884	38,015,807
	Workforce Innovation and Opportunity Act Youth			
17.259	Activities	0913	44,829,773	40,076,714
	Workforce Innovation and Opportunity Act Dislocated			
17.278	Worker Formula Grants	0913	58,852,804	48,959,813
	Total Workforce Innovation and Opportunity Act			
	Cluster		146,186,461	
17.270	Reentry Employment Opportunities	0913	1,179,561	1,073,379
	Workforce Innovation and Opportunity Act National			
17.277	Dislocated Worker Grants / WIA National Emergency Grants	0913	6,511,935	6,478,190
17.285	Registered Apprenticeship	0913	2,733,153	2,452,861
	COVID-19 - Coronavirus State and Local Fiscal Recovery			
21.027	Funds	0324	6,712,685	6,712,685
21.029	COVID-19 - Coronavirus Capital Projects Fund	0324	52,390,011	52,255,311
21.029	COVID-19 - Coronavirus Capital Projects Fund	0636	621,002	-
	Total COVID-19 - Coronavirus Capital Projects Fund		53,011,013	
59.037	Small Business Development Centers	0636	5,357,997	2,020,473
59.061	State Trade Expansion	0636	501,526	329,429
81.042	Weatherization Assistance for Low-Income Persons	0737	29,887,572	18,087,917
	COVID-19 - Low Income Household Water Assistance			
93.499	Program	0871	(111,407)	(111,407)
93.568	Low-Income Home Energy Assistance	0870	215,662,419	209,280,144
93.569	Community Services Block Grant	0871	37,443,594	34,567,498
	Total		542,792,067	490,670,594
<u>Department of Natural Resources</u>				
10.069	Conservation Reserve Program	0905	298,595	96,175
10.093	Voluntary Public Access and Habitat Incentive Program	0894	673,373	397,864
10.664	Cooperative Forestry Assistance	0905	250,568	-
	Schools and Roads Cluster			
10.665	Schools and Roads - Grants to States	0086	238,013	-

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ALN Federal Program				
	Total Schools and Roads Cluster		238,013	
10.675	Urban and Community Forestry Program	0905	818,793	587,475
10.676	Forest Legacy Program	0905	16,585	-
10.678	Forest Stewardship Program	0905	526,518	-
10.698	State & Private Forestry Cooperative Fire Assistance	0670	250,172	168,929
10.698	State & Private Forestry Cooperative Fire Assistance	0905	345,448	-
	Total State & Private Forestry Cooperative Fire Assistance		595,620	
	Inflation Reduction Act Urban & Community Forestry Program	0894	1,434,141	1,384,449
10.924	Conservation Stewardship Program	0905	177,577	177,577
11.407	Interjurisdictional Fisheries Act of 1986	0041	15,639	15,639
11.419	Coastal Zone Management Administration Awards	0894	2,413,582	622,329
11.473	Office for Coastal Management	0894	87,220	-
15.018	Energy Community Revitalization Program (ECRP)	0137	3,857,763	-
	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	0765	3,044,271	103,784
15.250	Abandoned Mine Land Reclamation (AMLR)	0257	561,406	
15.252	Abandoned Mine Land Reclamation (AMLR)	0991	17,451,287	1,215,023
15.252	Total Abandoned Mine Land Reclamation (AMLR)		18,012,693	
	Fish and Wildlife Cluster			
15.605	Sport Fish Restoration	0039	17,343	-
15.605	Sport Fish Restoration	0041	8,605,856	5,088,610
	Wildlife Restoration and Basic Hunter Education and Safety	0041	25,606,381	9,941,825
	Total Fish and Wildlife Cluster		34,229,580	
15.608	Fish and Aquatic Conservation - Aquatic Invasive Species	0894	4,772,960	4,772,960
15.615	Cooperative Endangered Species Conservation Fund	0041	130,177	33,541
15.630	Coastal	0041	38,511	-
15.634	State Wildlife Grants	0041	2,681,450	1,256,470
15.662	Great Lakes Restoration	0894	9,646,600	6,894,115
15.684	White-nose Syndrome National Response Implementation	0041	41,975	41,975
15.904	Historic Preservation Fund Grants-In-Aid	0538	1,377,314	134,986

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<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
<u>ALN Federal Program</u>				
15.916	Outdoor Recreation Acquisition, Development and Planning	0465	1,940,241	1,690,327
17.600	Mine Health and Safety Grants	0765	256,373	-
20.219	Recreational Trails Program	0962	1,532,031	1,532,031
	Pipeline and Hazardous Materials Safety Administration			
20.725	Pipeline Safety Underground Natural Gas Storage Grant	0261	284,928	-
66.433	State Underground Water Source Protection	0077	545,718	-
66.469	Geographic Programs - Great Lakes Restoration Initiative	0894	210,116	-
81.089	Fossil Energy Research and Development	0137	177,803	105,049
97.012	Boating Safety Financial Assistance	0039	1,519,138	-
	Community Assistance Program State Support Services			
97.023	Element (CAP-SSSE)	0855	261,892	-
97.041	National Dam Safety Program	0855	143,811	-
97.045	Cooperating Technical Partners	0855	18,745	-
97.045	Cooperating Technical Partners	0894	5,903	-
	Total Cooperating Technical Partners		24,648	
	Total		92,276,217	36,261,133

Department of Juvenile Justice

	Child Nutrition Cluster			
10.553	School Breakfast Program	0264	120,001	-
10.555	National School Lunch Program	0264	192,041	-
10.555	Non-Cash - National School Lunch Program	0264	31,182	-
	Total Child Nutrition Cluster		343,224	
16.812	Second Chance Act Reentry Initiative	0523	45,421	-
16.827	Justice Reinvestment Initiative	0264	603,954	-
	Title I State Agency Program for Neglected and Delinquent			
84.013A	Children and Youth	0523	503,508	-
	Special Education Cluster (IDEA)			
84.027A	Special Education Grants to States (IDEA)	0523	601,145	-
	Total Special Education Cluster (IDEA)		601,145	
84.048A	Career and Technical Education - Basic Grants to States	0523	182,012	-
	COVID-19 - Epidemiology and Laboratory Capacity for			
93.323	Infectious Diseases	0523	306,022	-
	Total		2,585,286	-

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<u>State Grantee/ ALN Federal Program</u>	<u>Fund</u>	<u>Expenditures (in whole \$)</u>	<u>Subrecipients (unaudited)</u>
<u>Department of Corrections</u>			
16.593 Residential Substance Abuse Treatment for State Prisoners Pass-Through from County of Winnebago (SBEVXUKXKGK3)	0523	193,226	-
16.609 Project Safe Neighborhoods	0523	85,544	-
16.812 Second Chance Act Reentry Initiative COVID-19 - Coronavirus State and Local Fiscal Recovery	0523	115,516	-
21.027 Funds	0523	851,376	-
45.310 Grants to States	0523	250,047	-
84.002 Adult Education - Basic Grants to States	0523	314,736	-
84.048 Career and Technical Education - Basic Grants to States	0523	100,727	-
	Total	1,911,172	-
<u>Department of Employment Security</u>			
17.002 Labor Force Statistics Employment Service Cluster	0052	2,904,277	-
17.207 Employment Service/Wagner-Peyser Funded Activities	0052	26,866,893	-
17.801 Jobs for Veterans State Grants	0052	4,977,894	-
Total Employment Service Cluster		31,844,787	
17.225 Unemployment Insurance	0052	173,245,079	-
17.225 COVID-19 - Unemployment Insurance	0052	21,789,765	-
17.225 Unemployment Insurance	1136	1,509,462	-
17.225 Unemployment Insurance	1138	2,269,903,829	-
Total Unemployment Insurance		2,466,448,135	
17.271 Work Opportunity Tax Credit Program (WOTC)	0052	908,840	-
17.273 Temporary Labor Certification for Foreign Workers	0052	508,581	-
Workforce Innovation and Opportunity Act National 17.277 Dislocated Worker Grants / WIA National Emergency Grants	0052	2,729	-
	Total	2,502,617,349	-

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<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
<u>ALN Federal Program</u>				
<u>Department of Human Rights</u>				
14.401	Fair Housing Assistance Program	0607	271,945	-
16.048	Khalid Jabara and Heather Heyer NO HATE Act Employment Discrimination State and Local Fair	0001	367,738	145,668
30.002	Employment Practices Agency Contracts	0607	432,138	-
	Total		1,071,821	145,668
<u>Department of Human Services</u>				
	COVID-19 - Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local			
10.182	Governments	0408	17,575,349	-
10.185	Local Food for Schools Cooperative Agreement Program	0798	4,564	-
	The Emergency Food Assistance Program (TEFAP)			
10.187	Commodity Credit Corporation Eligible Recipient Funds	0408	2,102,785	2,096,204
	Commodity Credit Corporation (CCC) Funding to Alleviate Emergency Supply Chain Disruption in the Commodity			
10.194	Supplemental Food Program (CSFP)	0700	221,250	221,250
	Supplemental Nutrition Assistance Program Fraud			
10.535	Framework Implementation Grant	0408	147,107	-
	Supplemental Nutrition Assistance Program Employment and Training (E&T) Data and Technical Assistance Grants	0408	15,318	-
	Non-Cash - COVID-19 - Pandemic Electronic Benefits			
10.542	Transfer Food Benefits	1245	7,771	-
	Supplemental Nutrition Assistance Program Cluster			
10.551	Non-Cash - Supplemental Nutrition Assistance Program	1245	4,477,445,784	-
	State Administrative Matching Grants for the			
10.561	Supplemental Nutrition Assistance Program	0001	149,899,476	1,434,488
	State Administrative Matching Grants for the			
10.561	Supplemental Nutrition Assistance Program	0408	34,169,681	30,554,941
	Total Supplemental Nutrition Assistance Program Cluster		4,661,514,941	
	Child Nutrition Cluster			
10.553	School Breakfast Program	0798	57,166	-
10.555	National School Lunch Program	0798	84,844	-
10.555	Non-Cash - National School Lunch Program	0798	22,441	-
	Total Child Nutrition Cluster		164,451	

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<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
ALN Federal Program				
10.557	Women, Infants, and Children Special Supplemental Nutrition Program for Women, Infants, and Children	0700	207,640,846	94,135,589
10.557	Women, Infants, and Children Special Supplemental Nutrition Program for Women, Infants, and Children	0921	2,419,227	-
	Total Women, Infants, and Children Special Supplemental Nutrition Program for Women, Infants, and Children		210,060,073	
	Food Distribution Cluster			
10.565	Commodity Supplemental Food Program	0700	860,674	761,668
10.565	Non-Cash - Commodity Supplemental Food Program	0700	3,844,869	3,844,869
10.568	Emergency Food Assistance Program (Administrative Costs)	0408	2,660,874	2,584,932
10.568	COVID-19 - Emergency Food Assistance Program (Administrative Costs)	0408	1,230,168	1,230,168
10.569	Non-Cash - Emergency Food Assistance Program (Food Commodities)	1245	41,774,478	41,774,478
	Total Food Distribution Cluster		50,371,063	
10.572	Women, Infants, and Children Farmers' Market Nutrition Program (FMNP)	0001	74,620	74,620
10.572	Women, Infants, and Children Farmers' Market Nutrition Program (FMNP)	0700	207,926	35,837
	Total Women, Infants, and Children Farmers' Market Nutrition Program (FMNP)		282,546	
10.576	Senior Farmers Market Nutrition Program	0700	1,186,485	-
10.646	Non-Cash - Summer Electronic Benefit Transfer Program for Children	0280	239,582,148	-
10.646	Summer Electronic Benefit Transfer Program for Children	0408	3,709,806	-
10.649	COVID-19 - Pandemic Electronic Benefits Transfer Administrative Costs	0001	40,365	-
14.231	Emergency Solutions Grant Program	0592	4,909,690	4,703,331
16.529	Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	0592	18,488	18,488
16.540	Juvenile Justice and Delinquency Prevention	0911	351,719	351,719
16.548	Delinquency Prevention Program	0911	89,778	89,778
16.754	Harold Rogers Prescription Drug Monitoring Program	0592	1,814,990	-
16.834	Domestic Trafficking Victim Program	0408	27,121	26,975

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<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
<u>ALN Federal Program</u>				
21.023 Emergency Rental Assistance Program	0592	(65,784)		(65,784)
21.023 Emergency Rental Assistance Program	0286	2,208,483		2,208,483
Total Emergency Rental Assistance Program			2,142,699	
21.026 Homeowner Assistance Fund	0286	(873,319)		(873,319)
Special Education Cluster (IDEA)				
84.027A Special Education Grants to States (IDEA)	0798	174,934		-
84.027A Special Education Grants to States (IDEA)	1139	52,994		-
84.173A Special Education Preschool Grants	0798	50,563		-
84.173A Special Education Preschool Grants	1139	35,903		-
Total Special Education Cluster (IDEA)			314,394	
84.048A Career and Technical Education - Basic Grants to States	0798	18,000		-
84.048A Career and Technical Education - Basic Grants to States	1139	243,964		-
Total Career and Technical Education - Basic Grants to States			261,964	
Rehabilitation Services Vocational Rehabilitation Grants to States				
84.126A States	0081		157,890,252	-
Rehabilitation Services Independent Living Services for Older Individuals Who Are Blind				
84.177 Individuals Who Are Blind	0001	146,100		146,100
Rehabilitation Services Independent Living Services for Older Individuals Who Are Blind				
84.177 Individuals Who Are Blind	0081	1,086,197		1,086,197
Total Rehabilitation Services Independent Living Services for Older Individuals Who Are Blind			1,232,297	
84.181A Special Education-Grants for Infants and Families	0502		19,799,171	-
Supported Employment Services for Individuals with the Most Significant Disabilities				
84.187B Most Significant Disabilities	0001	31,108		31,108
Supported Employment Services for Individuals with the Most Significant Disabilities				
84.187B Most Significant Disabilities	0081	522,204		522,204
Total Supported Employment Services for Individuals with the Most Significant Disabilities			553,312	
84.421E Disability Innovation Fund (DIF)	0081	2,489,782		-
84.421E Disability Innovation Fund (DIF)	0592	1,817,896		1,817,895
Total Disability Innovation Fund (DIF)			4,307,678	
93.072 Lifespan Respite Care Program	0592		310,570	310,570
Affordable Care Act (ACA) Personal Responsibility Education Program				
93.092 Education Program	0592		1,758,644	1,757,198

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ALN Federal Program				
93.110 Maternal and Child Health Federal Consolidated Programs	0408		384,482	204,446
Injury Prevention and Control Research and State and				
93.136 Community Based Programs	0642		795,000	-
Projects for Assistance in Transition from Homelessness				
93.150 (PATH)	0592		2,626,670	2,553,396
Title V State Sexual Risk Avoidance Education (Title V State				
93.235 SRAE) Program	0592		284,780	284,780
Substance Abuse and Mental Health Services Projects of				
93.243 Regional and National Significance	0001	43,491		-
Substance Abuse and Mental Health Services Projects of				
93.243 Regional and National Significance	0592	7,389,228		6,000,466
Total Substance Abuse and Mental Health Services				
Projects of Regional and National Significance			7,432,719	
Administration for Community Living Independent Living				
93.369 State Grants	0081		873,103	873,103
93.434 Every Student Succeeds Act/Preschool Development Grants	0502		100,292	-
93.464 Administration for Community Living Assistive Technology	0081		719,499	719,499
COVID-19 - Family Violence Prevention and Services/				
93.497 Sexual Assault/Rape Crisis Services and Supports	0408		1,615,414	1,615,414
93.558 Temporary Assistance for Needy Families	0001	4,260,245		867,915
93.558 Temporary Assistance for Needy Families	0347	530,253,464		5,488,025
93.558 Non-Cash - Temporary Assistance for Needy Families	0347	7,767,516		-
Total Temporary Assistance for Needy Families			542,281,225	
Refugee and Entrant Assistance State/Replacement				
93.566 Designee Administered Programs	0408	25,422,903		23,971,461
Refugee and Entrant Assistance State/Replacement				
93.566 Designee Administered Programs	0921	1,134,739		-
Total Refugee and Entrant Assistance				
State/Replacement Designee Administered Programs			26,557,642	
Child Care and Development Fund Cluster				
93.575 Child Care and Development Block Grant	0347	40,814,482		40,814,481
93.575 COVID-19 - Child Care and Development Block Grant	0347	62,022,569		61,831,986

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ALN Federal Program				
93.575	Non-Cash - Child Care and Development Block Grant	0347	153,788,825	-
93.575	Child Care and Development Block Grant	0408	6,178,581	6,178,581
	Child Care Mandatory and Matching Funds of the Child			
93.596	Care and Development Fund	0001	6,712,273	-
	Child Care Mandatory and Matching Funds of the Child			
93.596	Care and Development Fund	0347	25,943,624	18,005,796
	Non-Cash - Child Care Mandatory and Matching Funds			
93.596	of the Child Care and Development Fund	0347	102,622,010	-
	Total Child Care and Development Fund Cluster			398,082,364
	Head Start Cluster			
93.600	Head Start	0347	1,541,872	1,541,872
93.600	COVID-19 - Head Start	0347	10,537	10,537
93.600	Head Start	0408	4,158,395	3,992,430
93.600	Head Start	0921	8,430	-
	Total Head Start Cluster			5,719,234
93.667	Social Services Block Grant	0001	6,666,036	4,548,661
93.667	Social Services Block Grant	0408	29,574,307	29,573,996
93.667	Social Services Block Grant	0762	17,223,824	17,059,648
	Total Social Services Block Grant			53,464,167
	Family Violence Prevention and Services/Domestic Violence			
93.671	Shelter and Supportive Services	0408	11,066,659	11,066,192
	COVID-19 - Family Violence Prevention and			
93.671	Services/Domestic Violence Shelter and Supportive Services	0408	672,237	671,290
	Total Family Violence Prevention and			
	Services/Domestic Violence Shelter and Supportive			
	Services			11,738,896
93.767	Children's Health Insurance Program	0502	5,551,054	-
93.767	Children's Health Insurance Program	0718	361,454	-
	Total Children's Health Insurance Program			5,912,508
	Medicaid Cluster			
93.778	COVID-19 - Grants to States for Medicaid	0001	20,323,647	-
93.778	Grants to States for Medicaid	0120	205,665,000	-
93.778	Grants to States for Medicaid	0142	122,656,229	-
93.778	Grants to States for Medicaid	0365	14,784,043	-

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<u>ALN Federal Program</u>		<u>Fund</u>	<u>(in whole \$)</u>	<u>(unaudited)</u>
93.778	Grants to States for Medicaid	0502	54,605,335	-
93.778	Grants to States for Medicaid	0509	7,157,373	-
93.778	Grants to States for Medicaid	0718	45,741,061	-
	Total Medicaid Cluster		470,932,688	
93.788	State Opioid Response	0646	35,738,994	34,833,412
93.870	Maternal, Infant and Early Childhood Home Visiting Grant	0408	12,322,038	11,959,820
93.958	Block Grants for Community Mental Health Services	0876	55,410,319	51,753,720
	Block Grants for Prevention and Treatment of Substance			
93.959	Abuse	0013	73,731,416	71,442,482
	COVID-19 - Block Grants for Prevention and Treatment of			
93.959	Substance Abuse	0013	28,826,971	27,026,971
	Total Block Grants for Prevention and Treatment of			
	Substance Abuse		102,558,387	
	Mental Health Disaster Assistance and Emergency Mental			
93.982	Health	0592	1,140,934	1,140,934
94.003	AmeriCorps State Commissions Support Grant	0727	295,818	-
94.006	AmeriCorps State and National	0001	2,445	-
94.006	AmeriCorps State and National	0642	1,248,309	1,248,309
94.006	AmeriCorps State and National	0727	9,143,861	9,142,661
	Total AmeriCorps State and National		10,394,615	
94.008	AmeriCorps Commission Investment Fund	0727	111,636	-
94.021	AmeriCorps Volunteer Generation Fund	0727	449,369	-
	Disability Insurance/Social Security Insurance Cluster			
96.001	Social Security Disability Insurance	0081	4,154,800	-
96.001	Social Security Disability Insurance	0495	75,160,342	-
	Total Disability Insurance/Social Security Insurance			
	Cluster		79,315,142	
97.024	Emergency Food and Shelter National Board Program	0642	9,321,312	9,321,312
	Disaster Grants - Public Assistance (Presidentially Declared			
97.036	Disasters)	0592	(358,750)	-
97.141	Shelter and Services Program	0642	1,760,588	1,760,588
	Total		7,219,876,555	648,384,171

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<u>Department of Insurance</u>			
93.778 Grants to States for Medicaid	0684	1,737,657	-
	Total	1,737,657	-
<u>Department of Innovation and Technology</u>			
97.067 Homeland Security Grant Program	0544	60,000	-
97.137 State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	0544	5,302,167	-
	Total	5,362,167	-
<u>Department of Labor</u>			
17.503 Occupational Safety and Health State Program	0255	9,787	-
17.503 Occupational Safety and Health State Program	0724	1,171,164	-
Total Occupational Safety and Health State Program		1,180,951	-
17.504 Consultation Agreements	0255	157,281	-
17.504 Consultation Agreements	0726	1,808,990	-
Total Consultation Agreements		1,966,271	-
17.700 Women's Bureau	0726	1,026,242	963,696
	Total	4,173,464	963,696
<u>Department of Military Affairs</u>			
12.400 Military Construction, National Guard	0927	35,248,094	-
12.401 National Guard Military Operations and Maintenance Projects	0001	12,118,934	-
12.401 National Guard Military Operations and Maintenance Projects	0333	18,545,276	-
Total National Guard Military Operations and Maintenance Projects		30,664,210	-
12.404 National Guard ChalleNGe Program	0001	2,231,605	-
12.404 National Guard ChalleNGe Program	0333	6,109,922	-
12.404 National Guard ChalleNGe Program	1336	55,456	-
Total National Guard ChalleNGe Program		8,396,983	-
16.922 Equitable Sharing Program	0043	16,874	-
	Total	74,326,161	-

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<u>ALN Federal Program</u>				
<u>Department of Healthcare and Family Services</u>				
	Women, Infants, and Children Special Supplemental			
10.557	Nutrition Program for Women, Infants, and Children	0211	1,055,957	-
	Supplemental Nutrition Assistance Program Cluster			
	State Administrative Matching Grants for the			
10.561	Supplemental Nutrition Assistance Program	0211	527,978	-
	COVID-19 - State Administrative Matching Grants for the			
10.561	Supplemental Nutrition Assistance Program	0793	14,851,818	
	Total Supplemental Nutrition Assistance Program			
	Cluster		15,379,796	
21.019	COVID-19 - Coronavirus Relief Fund	0324	(2,052,189)	-
	COVID-19 - Coronavirus State and Local Fiscal Recovery			
21.027	Funds	0324	(13,527)	-
93.563	Child Support Services	0757	146,728,300	11,760,786
93.597	Grants to States for Access and Visitation Programs	0757	330,785	-
93.767	Children's Health Insurance Program	0001	140,777	-
93.767	Children's Health Insurance Program	0136	304,804	-
93.767	Children's Health Insurance Program	0355	36,926,917	-
93.767	Children's Health Insurance Program	0421	864,236	-
93.767	Children's Health Insurance Program	0720	125,171	-
93.767	Children's Health Insurance Program	0733	3,411	-
93.767	Children's Health Insurance Program	0793	539,002,281	-
	Total Children's Health Insurance Program		577,367,597	
	Medicaid Cluster			
	State Survey and Certification of Health Care Providers			
93.777	and Suppliers (Title XVIII) Medicare	0345	157,796	-
93.778	Grants to States for Medicaid	0001	3,841,184,550	-
93.778	Grants to States for Medicaid	0136	145,268,874	-
93.778	Grants to States for Medicaid	0211	4,617,398	-
93.778	Grants to States for Medicaid	0329	2,135,918,520	-
93.778	Grants to States for Medicaid	0344	25,194,641	-
93.778	Grants to States for Medicaid	0345	343,324,700	-
93.778	Grants to States for Medicaid	0346	2,805,291,501	-
93.778	Grants to States for Medicaid	0355	250,964,980	62,190,364
93.778	Grants to States for Medicaid	0397	872,977	-

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ALN Federal Program				
93.778	Grants to States for Medicaid	0421	93,028,374	1,268,849
93.778	Grants to States for Medicaid	0720	3,730,298	-
93.778	Grants to States for Medicaid	0728	(8,360,000)	-
93.778	Grants to States for Medicaid	0733	368,297,860	-
93.778	Grants to States for Medicaid	0740	348,799	-
93.778	Grants to States for Medicaid	0793	10,206,782,449	-
93.778	COVID-19 - Grants to States for Medicaid	0793	82,443,345	-
	Total Medicaid Cluster		20,299,067,062	
93.791	Money Follows the Person Rebalancing Demonstration	0522	772,513	-
	COVID-19 - Disaster Grants - Public Assistance			
97.036	(Presidentially Declared Disasters)	0793	34,023,847	-
	Total		21,072,660,141	75,219,999

Department of Public Health

	Housing Opportunities for Persons with Acquired			
14.241	Immunodeficiency Syndrome	0063	3,379,792	3,379,792
17.005	Compensation and Working Conditions	0063	86,597	-
17.005	Compensation and Working Conditions	0896	14,015	-
	Total Compensation and Working Conditions		100,612	
	COVID-19 - Coronavirus State and Local Fiscal Recovery			
21.027	Funds	0326	792,915	792,915
	Voluntary School and Child Care Lead Testing and			
66.444	Reduction Grant Program (SDWA 1464(d))	0063	66,827	-
	Voluntary School and Child Care Lead Testing and			
66.444	Reduction Grant Program (SDWA 1464(d))	0896	22,492	-
	Total Voluntary School and Child Care Lead Testing			
	and Reduction Grant Program (SDWA 1464(d))		89,319	
	Beach Monitoring and Notification Program Implementation			
66.472	Grants	0063	24,826	-
	Beach Monitoring and Notification Program Implementation			
66.472	Grants	0896	9,730	-
	Total Beach Monitoring and Notification Program			
	Implementation Grants		34,556	
66.605	Performance Partnership Grants	0063	1,167,283	162,707
66.605	Performance Partnership Grants	0896	131,721	-

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ALN Federal Program				
	Total Performance Partnership Grants		1,299,004	
	Toxic Substances Compliance Monitoring Cooperative			
66.701	Agreements	0063	23,671	-
	Toxic Substances Compliance Monitoring Cooperative			
66.701	Agreements	0896	6,290	-
	Total Toxic Substances Compliance Monitoring Cooperative Agreements		29,961	
84.425D	COVID-19 - Education Stabilization Fund	0063	456,610	456,610
84.425U	COVID-19 - Education Stabilization Fund	0063	2,621,064	2,621,064
	Total COVID-19 - Education Stabilization Fund		3,077,674	
93.069	Public Health Emergency Preparedness	0063	15,801,607	9,538,016
93.069	Public Health Emergency Preparedness	0896	753,163	-
	Total Public Health Emergency Preparedness		16,554,770	
93.070	Environmental Public Health and Emergency Response	0063	622,918	88,647
93.070	Environmental Public Health and Emergency Response	0896	82,766	-
	Total Environmental Public Health and Emergency Response		705,684	
	Birth Defects and Developmental Disabilities - Prevention and Surveillance			
93.073		0063	612,744	-
	Birth Defects and Developmental Disabilities - Prevention and Surveillance			
93.073		0896	107,351	-
	Total Birth Defects and Developmental Disabilities - Prevention and Surveillance		720,095	
93.103	Food and Drug Administration Research R&D Cluster	0063	53,182	-
93.103	Food and Drug Administration Research	0063	279,641	-
93.103	Food and Drug Administration Research	0896	63,381	-
	Cooperative Agreements to Support State-Based Safe			
93.946	Motherhood and Infant Health Initiative Programs	0063	129,180	-
	Cooperative Agreements to Support State-Based Safe			
93.946	Motherhood and Infant Health Initiative Programs	0896	19,397	-
	Total R&D Cluster		491,599	
93.110	Maternal and Child Health Federal Consolidated Programs	0063	1,123,513	-
93.110	Maternal and Child Health Federal Consolidated Programs	0896	19,892	-

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ALN Federal Program				
Total Maternal and Child Health Federal Consolidated Programs			1,143,405	
Project Grants and Cooperative Agreements for				
93.116 Tuberculosis Control Programs	0063	1,588,044		3,727
Project Grants and Cooperative Agreements for				
93.116 Tuberculosis Control Programs	0896	226,483		-
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs			1,814,527	
93.127 Emergency Medical Services for Children	0063		118,510	52,267
Cooperative Agreements to States/Territories for the				
93.130 Coordination and Development of Primary Care Offices	0063	338,948		96,072
Cooperative Agreements to States/Territories for the				
93.130 Coordination and Development of Primary Care Offices	0896	43,429		-
Total Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices			382,377	
Injury Prevention and Control Research and State and				
93.136 Community Based Programs	0063	3,619,837		2,318,710
Injury Prevention and Control Research and State and				
93.136 Community Based Programs	0896	165,995		-
Total Injury Prevention and Control Research and State and Community Based Programs			3,785,832	
93.165 Grants to States for Loan Repayment	0063		823,093	-
Childhood Lead Poisoning Prevention Projects, State and				
Local Childhood Lead Poisoning Prevention and Surveillance				
93.197 of Blood Lead Levels in Children	0063	338,537		-
Childhood Lead Poisoning Prevention Projects, State and				
Local Childhood Lead Poisoning Prevention and Surveillance				
93.197 of Blood Lead Levels in Children	0896	85,176		-
Total Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children			423,713	
93.217 Family Planning Services	0063	6,065,482		4,963,793
93.217 Family Planning Services	0896	203,439		-
Total Family Planning Services			6,268,921	
93.236 Grants to States to Support Oral Health Workforce Activities	0063	294,609		168,494

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ALN Federal Program				
93.236 Grants to States to Support Oral Health Workforce Activities	0896	15,690		-
Total Grants to States to Support Oral Health Workforce Activities			310,299	
93.240 State Capacity Building	0063	330,777		-
93.240 State Capacity Building	0896	84,427		-
Total State Capacity Building			415,204	
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance	0063	1,646,233		1,423,442
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance	0896	43,039		-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			1,689,272	
93.251 Early Hearing Detection and Intervention	0063	114,399		39,265
93.251 Early Hearing Detection and Intervention	0896	13,998		-
Total Early Hearing Detection and Intervention			128,397	
93.268 Immunization Cooperative Agreements	0063	6,916,431		1,392,217
93.268 Non-Cash - Immunization Cooperative Agreements	0063	127,726,509		-
93.268 COVID-19 - Immunization Cooperative Agreements	0063	5,407,819		869,774
93.268 Immunization Cooperative Agreements	0896	658,486		-
93.268 COVID-19 - Immunization Cooperative Agreements	0896	250,950		-
Total Immunization Cooperative Agreements			140,960,195	
93.270 Viral Hepatitis Prevention and Control	0063	269,169		-
93.270 Viral Hepatitis Prevention and Control	0896	35,601		-
Total Viral Hepatitis Prevention and Control			304,770	
93.301 Small Rural Hospital Improvement Grant Program	0063		843,752	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	0063	206,792		-
93.314 Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	0896	10,930		-
Total Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program			217,722	
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases	0063	1,641,542		189,284

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ALN Federal Program				
93.323 COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	0063	68,992,323		12,574,649
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases	0896	214,222		-
93.323 COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	0896	<u>2,285,852</u>		-
Total Epidemiology and Laboratory Capacity for Infectious Diseases			73,133,939	
93.334 The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	0063	467,581		405,955
93.334 The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	0896	<u>1,083</u>		-
Total The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels			468,664	
93.336 Behavioral Risk Factor Surveillance System	0063		581,593	-
93.354 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	0063	548,761		-
93.354 COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	0063	13,283,196		9,363,865
93.354 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	0896	107,787		-
93.354 COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	0896	<u>166,142</u>		-
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			14,105,886	
93.387 National and State Tobacco Control Program	0063	1,988,840		1,141,350
93.387 National and State Tobacco Control Program	0896	104,259		-

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<u>ALN Federal Program</u>	<u>Fund</u>	<u>(in whole \$)</u>	<u>(unaudited)</u>
Total National and State Tobacco Control Program		2,093,099	
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public			
93.391 Health or Healthcare Crises	0063	1,736,335	1,377,117
93.426 The National Cardiovascular Health Program	0063	1,188,691	482,069
93.426 The National Cardiovascular Health Program	0896	86,767	-
Total The National Cardiovascular Health Program		1,275,458	
Well-Integrated Screening and Evaluation For Women Across the Nation (WISEWOMAN)			
93.436 Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	0063	660,880	264,170
93.478 Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	0063	185,127	-
93.478 Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	0896	13,208	-
Total Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees		198,335	
Refugee and Entrant Assistance State/Replacement Designee Administered Programs			
93.566 Refugee and Entrant Assistance State/Replacement Designee Administered Programs	0063	562,508	259,126
93.566 Refugee and Entrant Assistance State/Replacement Designee Administered Programs	0896	66,609	-
Total Refugee and Entrant Assistance State/Replacement Designee Administered Programs		629,117	
Medicaid Cluster			
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	0063	17,138,379	-
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	0285	14,463,534	-
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	0896	2,755,149	-
93.778 Grants to States for Medicaid	0360	1,401,021	-
93.778 Grants to States for Medicaid	0654	526,194	-
93.778 Grants to States for Medicaid	0838	658,501	-
Total Medicaid Cluster		36,942,778	
93.889 National Bioterrorism Hospital Preparedness Program	0063	8,540,214	6,153,464
93.889 National Bioterrorism Hospital Preparedness Program	0896	86,037	-
Total National Bioterrorism Hospital Preparedness Program		8,626,251	

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ALN Federal Program				
93.898 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	0063	8,114,257		5,670,531
93.898 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	0896	142,456		-
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			8,256,713	
93.912 Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	0063	949,860		-
93.912 Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	0896	3,694		-
Total Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement			953,554	
93.913 Grants to States for Operation of State Offices of Rural Health	0063	192,593		-
93.913 Grants to States for Operation of State Offices of Rural Health	0896	30,380		-
Total Grants to States for Operation of State Offices of Rural Health			222,973	
93.917 Human Immunodeficiency Virus Care Formula Grants	0063	46,096,579		6,211,667
93.917 Human Immunodeficiency Virus Care Formula Grants	0896	349,048		-
Total Human Immunodeficiency Virus Care Formula Grants			46,445,627	
93.940 Human Immunodeficiency Virus Prevention and Surveillance Activities-Health Department Based	0063	3,799,445		1,467,969
93.940 Human Immunodeficiency Virus Prevention and Surveillance Activities-Health Department Based	0896	310,234		-
Total Human Immunodeficiency Virus Prevention and Surveillance Activities-Health Department Based			4,109,679	
93.944 Human Immunodeficiency Virus/Acquired Immunodeficiency Virus Syndrome Surveillance	0063	364,448		-
93.944 Human Immunodeficiency Virus/Acquired Immunodeficiency Virus Syndrome Surveillance	0896	67,494		-
Total Human Immunodeficiency Virus/Acquired Immunodeficiency Virus Syndrome Surveillance			431,942	

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<u>ALN Federal Program</u>				
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	0063	355,163	-
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	0896	58,913	-
	Total Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		414,076	
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	0063	11,984,752	122,432
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	0896	1,319,456	-
	Total Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health		13,304,208	
93.977	Sexually Transmitted Diseases Prevention and Control Grants	0063	1,972,354	151,196
93.977	COVID-19 - Sexually Transmitted Diseases Prevention and Control Grants	0063	3,721,219	2,168,030
93.977	Sexually Transmitted Diseases Prevention and Control Grants	0896	325,140	-
93.977	COVID-19 - Sexually Transmitted Diseases Prevention and Control Grants	0896	274,401	-
	Total Sexually Transmitted Diseases Prevention and Control Grants		6,293,114	
93.988	Cooperative Agreements for Diabetes Control Programs	0063	670,250	231,740
93.988	Cooperative Agreements for Diabetes Control Programs	0896	63,508	-
	Total Cooperative Agreements for Diabetes Control Programs		733,758	
93.991	Preventive Health and Health Services Block Grant	0873	3,361,038	387,897
93.994	Maternal and Child Health Services Block Grant to the States	0872	27,981,123	15,181,104
	Total		439,919,292	92,171,127
<u>Department of State Police</u>				
16.320	Services for Trafficking Victims	0904	97,961	62,260
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	0904	312,827	-

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ALN Federal Program				
	Pass-Through from Hoyleton Youth & Family Services (UK7BDP7HPAS8)			
16.609	Project Safe Neighborhoods	0904	63,564	-
16.738	Edward Byrne Memorial Justice Assistance Grant Program	0904	189,414	-
16.741	Deoxyribonucleic Acid Backlog Reduction Program	0904	2,663,620	-
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	0904	178,734	-
16.922	Equitable Sharing Program	0520	510,965	509,770
	Medicaid Cluster			
93.775	State Medicaid Fraud Control Units	0904	(16,094)	-
	Total Medicaid Cluster		(16,094)	
97.067	Homeland Security Grant Program	0904	1,759,281	-
	Total		5,760,272	572,030

Department of Transportation

20.106	Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	0011	252,600	-
20.106	Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	0095	75,021,159	74,737,282
20.106	COVID-19 - Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	0095	2,574,387	2,574,387
	Total Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs		77,848,146	
20.200	Highway Research and Development Program	0011	1,352,010	30,545
20.205	Highway Planning and Construction	0011	2,448,254,507	133,623,602
20.205	COVID-19 - Highway Planning and Construction	0011	36,058,324	1,016,305
	Total Highway Planning and Construction		2,484,312,831	
	R&D Cluster			
20.205	Highway Planning and Construction	0011	4,758,572	4,724,212
	Total R&D Cluster		4,758,572	
20.215	Highway Training and Education	0011	238,407	-

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ALN Federal Program				
	Federal Motor Carrier Safety Administration Cluster			
20.218	Motor Carrier Safety Assistance	0011	9,947,982	-
	Total Federal Motor Carrier Safety Administration Cluster		9,947,982	
20.224	Federal Lands Access Program	0011	1,128,473	69,471
20.314	Railroad Development	0433	9,537	9,537
	High-Speed Rail Corridors and Intercity Passenger Rail			
20.319	Service – Capital Assistance Grants	0433	21,497,551	-
20.326	Federal-State Partnership for Intercity Passenger Rail	0433	51,487	-
20.326	Federal-State Partnership for Intercity Passenger Rail	0959	30,851	-
	Total Federal-State Partnership for Intercity Passenger Rail		82,338	
	Federal Transit Cluster			
20.500	Federal Transit Capital Investment Grants	0853	105,131	105,131
	Buses and Bus Facilities Formula, Competitive, and Low			
20.526	or No Emissions Programs	0853	14,399,994	-
	Total Federal Transit Cluster		14,505,125	
	Metropolitan Transportation Planning and State and Non-			
20.505	Metropolitan Planning and Research	0011	5,101,353	666,513
	Metropolitan Transportation Planning and State and Non-			
20.505	Metropolitan Planning and Research	0853	1,731,660	1,652,260
	Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		6,833,013	
20.509	Formula Grants for Rural Areas and Tribal Transit Program	0853	33,365,064	20,516,539
	COVID-19 - Formula Grants for Rural Areas and Tribal			
20.509	Transit Program	0853	904,616	904,616
	Total Formula Grants for Rural Areas and Tribal Transit Program		34,269,680	
	Transit Services Programs Cluster			
	Enhanced Mobility of Seniors and Individuals with			
20.513	Disabilities	0011	140,574	-
	Enhanced Mobility of Seniors and Individuals with			
20.513	Disabilities	0853	16,865,403	-
	Total Transit Services Programs Cluster		17,005,977	
	Rail Fixed Guideway Public Transportation System State			
20.528	Safety Oversight Formula Grant Program	0011	3,934,515	-

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ALN Federal Program				
20.528 Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	0853	671,130		2,590
Total Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program			4,605,645	
Highway Safety Cluster				
20.600 State and Community Highway Safety	0011	15,874,890		10,486,417
20.616 National Priority Safety Programs	0011	11,005,951		1,256,976
Total Highway Safety Cluster			26,880,841	
20.611 Incentive Grant Program to Prohibit Racial Profiling National Highway Traffic Safety Administration (NHTSA)	0011		226,904	-
20.614 Discretionary Safety Grants and Cooperative Agreements	0011		273,713	-
20.933 National Infrastructure Investments	0011		8,070,748	3,005,362
20.934 Nationally Significant Freight and Highway Projects Strengthening Mobility and Revolutionizing Transportation	0011		35,235,818	656
20.941 (SMART) Grants Program	0011		27,933	-
97.067 Homeland Security Grant Program	0011		66,078	-
Total			2,749,177,322	255,382,402
Department of Veterans Affairs				
64.014 Veterans State Domiciliary Care	0273	100,000		-
64.014 Veterans State Domiciliary Care	0619	244,351		-
Total Veterans State Domiciliary Care			344,351	
64.015 Veterans State Nursing Home Care	0102	4,248,000		-
64.015 Veterans State Nursing Home Care	0272	6,527,128		-
64.015 Veterans State Nursing Home Care	0273	3,338,000		-
64.015 Veterans State Nursing Home Care	0619	18,352,424		-
64.015 Veterans State Nursing Home Care	0980	18,258,935		-
Total Veterans State Nursing Home Care			50,724,487	
64.124 All-Volunteer Force Educational Assistance	0447		1,643,471	-
Total			52,712,309	-

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<u>ALN Federal Program</u>				
<u>Illinois Arts Council</u>				
45.025	Promotion of the Arts Partnership Agreements	0657	1,137,067	1,102,997
	Total		1,137,067	1,102,997
<u>Abraham Lincoln Presidential Library</u>				
45.161	Promotion of the Humanities Research	0776	79,209	-
	Total		79,209	-
<u>Capital Development Board</u>				
12.400	Military Construction, National Guard	0617	341,783	-
	Total		341,783	-
<u>Illinois Commerce Commission</u>				
20.700	Pipeline Safety Program State Base Grant	0059	2,601,885	-
20.706	Pipeline Emergency Response Grant (PERG)	0379	236,306	-
20.720	State Damage Prevention Program Grants	0059	86,229	-
	Pipeline and Hazardous Materials Safety Administration			
20.721	Pipeline Safety Program One Call Grant	0059	46,899	-
	Total		2,971,319	-
<u>Deaf and Hard of Hearing Commission</u>				
	Special Education Cluster (IDEA)			
84.027A	Special Education Grants to States (IDEA)	0405	121,107	-
	Total Special Education Cluster (IDEA)		121,107	-
	Total		121,107	-
<u>Court of Claims</u>				
16.576	Crime Victim Compensation	0434	209,846	-
16.576	Crime Victim Compensation	0687	4,202,200	-
	Total Crime Victim Compensation		4,412,046	-
	Total		4,412,046	-

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<u>ALN Federal Program</u>				
<u>Environmental Protection Agency</u>				
State Memorandum of Agreement Program for the				
12.113 Reimbursement of Technical Services	0065		676,851	-
Surveys, Studies, Research, Investigations, Demonstrations,				
and Special Purpose Activities Relating to the Clean Air Act	0065		1,360,060	-
66.034				
66.046 Climate Pollution Reduction Grants	0065		322,836	158,638
66.051 Clean Ports Program	0065		5,618	-
66.204 Multipurpose Grants to States and Tribes	0065		104,710	-
Water Pollution Control State, Interstate, and Tribal Program				
Support	0065		59,600	-
66.419				
Water Infrastructure Improvements for the Nation Small and				
Underserved Communities Emerging Contaminants Grant				
Program	0065		7,281	-
66.442				
66.454 Water Quality Management Planning	0065		510,526	437,775
66.458 Clean Water State Revolving Fund	0270		98,866,713	96,869,390
66.460 Nonpoint Source Implementation Grants	0065		7,529,244	5,983,537
66.468 Drinking Water State Revolving Fund	0270		119,453,692	117,862,753
66.485 Support for the Gulf Hypoxia Action Plan	0065		363,250	73,930
66.605 Performance Partnership Grants	0065		23,806,684	1,128,531
Environmental Information Exchange Network Grant				
Program and Related Assistance	0065		68,805	-
66.608				
Superfund State, Political Subdivision, and Indian Tribe Site-				
Specific Cooperative Agreements	0065		3,870,916	-
66.802				
Leaking Underground Storage Tank Trust Fund Corrective				
Action Program	0065		6,127,334	-
66.805				
Superfund State and Indian Tribe Core Program Cooperative				
Agreements	0065		74,639	-
66.809				
66.817 State and Tribal Response Program Grants	0065		1,281,626	-
Brownfields Multipurpose, Assessment, Revolving Loan				
Fund, and Cleanup Cooperative Agreements	0065	8,082		-
66.818				
Brownfields Multipurpose, Assessment, Revolving Loan				
Fund, and Cleanup Cooperative Agreements	0214	299,672		299,672
66.818				
Total Brownfields Multipurpose, Assessment,				
Revolving Loan Fund, and Cleanup Cooperative				
Agreements			307,754	
66.820 State Programs for Control of Coal Combustion Residuals	0065		468,875	-

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<u>ALN Federal Program</u>				
81.041 State Energy Program		0859	2,541,535	1,537,510
Energy Efficiency and Conservation Block Grant Program				
81.128 (EECBG)		0859	60,680	25,755
97.091 Homeland Security Biowatch Program		0065	1,048,748	-
		Total	268,917,977	224,377,491

Illinois Criminal Justice Information Authority

	Community Development Block Grants – Entitlement/Special Purpose Grants Cluster			
	Community Development Block Grants/Entitlement Grants	0488	13,518	-
14.218	Total Community Development Block Grants – Entitlement/Special Purpose Grants Cluster		13,518	
16.017	Sexual Assault Services Formula Program	0488	790,518	789,958
	Community-Based Violence Intervention and Prevention Initiative			
16.045	State Justice Statistics Program for Statistical Analysis Centers	0488	662,713	662,713
16.550		0488	16,051	-
16.554	National Criminal History Improvement Program (NCHIP)	0488	52,140	-
16.575	Crime Victim Assistance	0488	47,144,629	45,215,766
16.588	Violence Against Women Formula Grants	0488	7,343,388	7,030,127
	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program			
16.590		0488	5,300	5,300
16.593	Residential Substance Abuse Treatment for State Prisoners	0488	675,547	604,288
16.738	Edward Byrne Memorial Justice Assistance Grant Program	0488	4,023,771	3,779,461
	Paul Coverdell Forensic Sciences Improvement Grant Program			
16.742		0488	724,384	686,453
16.812	Second Chance Act Reentry Initiative	0488	147,236	93,079
16.824	Emergency Law Enforcement Assistance Grant	0488	37,661	37,661
16.827	Justice Reinvestment Initiative	0488	110,155	6,029
20.611	Incentive Grant Program to Prohibit Racial Profiling	0488	124,138	-
	Pass-Through from City of Chicago (V99FJ8MSDB43)			

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<u>ALN Federal Program</u>				
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	0488	193,570	-
	Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		193,570	
	Total		62,064,719	58,910,835
<u>Illinois Council on Developmental Disabilities</u>				
93.630	Developmental Disabilities Basic Support and Advocacy Grants	0131	2,832,972	946,382
	Total		2,832,972	946,382
<u>Illinois State Board of Education</u>				
10.185	Local Food for Schools Cooperative Agreement Program	0410	1,497,999	1,497,999
10.541	Child Nutrition-Technology Innovation Grant	0410	298,145	
	Child Nutrition Cluster			
10.553	School Breakfast Program	0410	190,236,205	190,236,203
10.555	National School Lunch Program	0144	285,918	-
10.555	National School Lunch Program	0410	580,912,472	580,636,735
10.555	Non-Cash - National School Lunch Program	0410	66,627,546	66,627,546
10.556	Special Milk Program for Children	0410	1,350,554	1,350,554
10.559	Summer Food Service Program for Children	0144	11,069	-
10.559	Summer Food Service Program for Children	0410	16,820,540	16,820,540
10.582	Fresh Fruit and Vegetable Program	0410	5,222,628	5,222,628
	Total Child Nutrition Cluster		861,466,932	
10.558	Child and Adult Care Food Program	0410	173,661,684	171,938,177
10.560	State Administrative Expenses for Child Nutrition	0144	1,684,664	-
10.560	State Administrative Expenses for Child Nutrition	0410	8,270,171	-
	Total State Administrative Expenses for Child Nutrition		9,954,835	
10.579	Child Nutrition Discretionary Grants Limited Availability	0410	1,401,533	1,351,276
10.645	Farm to School State Formula Grant	0410	764,226	-
10.646	Summer Electronic Benefit Transfer Program for Children	0410	103,541	-
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	0324	1,596,470	1,508,320

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ALN Federal Program				
COVID-19 - Coronavirus State and Local Fiscal Recovery				
21.027 Funds		0351	2,175,876	2,175,876
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			3,772,346	
84.010A Title I Grants to Local Educational Agencies		0561	841,918,401	833,435,926
84.011A Migrant Education State Grant Program		0144	6,188	-
84.011A Migrant Education State Grant Program		0561	2,948,651	1,101,154
Total Migrant Education State Grant Program			2,954,839	
Special Education Cluster (IDEA)				
84.027A Special Education Grants to States (IDEA)		0561	615,953,406	595,414,780
84.027X COVID-19 - Special Education Grants to States (IDEA)		0561	341,463	341,463
84.173A Special Education Preschool Grants		0561	18,052,798	17,752,946
84.173X COVID-19 - Special Education Preschool Grants		0561	29,411	29,411
Total Special Education Cluster (IDEA)			634,377,078	
84.048A Career and Technical Education - Basic Grants to States		0561	29,940,643	28,139,682
84.144F Migrant Education Coordination Program		0561	38,000	-
84.184H School Safety National Activities		0561	2,517,091	-
84.196A Education for Homeless Children and Youth		0144	80,817	-
84.196A Education for Homeless Children and Youth		0561	5,544,356	5,048,014
Total Education for Homeless Children and Youth			5,625,173	
84.287C Twenty-First Century Community Learning Centers		0561	44,018,938	42,816,217
84.323A Special Education - State Personnel Development		0144	3,088	-
84.323A Special Education - State Personnel Development		0561	2,080,459	-
Total Special Education - State Personnel Development			2,083,547	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities				
84.326T		0561	314,581	314,581
84.358B Rural Education		0144	1,456	-
84.358B Rural Education		0561	1,517,883	1,505,178
Total Rural Education			1,519,339	
84.365A English Language Acquisition State Grants		0144	96,738	-
84.365A English Language Acquisition State Grants		0561	34,602,271	33,804,302
Total English Language Acquisition State Grants			34,699,009	

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ALN Federal Program				
84.367A Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	0144	61,634		(16,135)
84.367A Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	0561	83,550,741		82,423,037
Total Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			83,612,375	
84.368A Competitive Grants for State Assessments	0561	1,797		-
84.369A Grants for State Assessments and Related Activities R&D Cluster	0561	7,913,252		-
84.372A Statewide Longitudinal Data Systems	0561	718,509		-
Total R&D Cluster			718,509	
84.424A Student Support and Academic Enrichment Program	0144	7,682		-
84.424A Student Support and Academic Enrichment Program	0561	75,568,831		75,292,422
84.424F Student Support and Academic Enrichment Program	0561	19,099,645		19,041,961
84.424H Student Support and Academic Enrichment Program	0561	30,357		-
Total Student Support and Academic Enrichment Program			94,706,515	
84.425D COVID-19 - Education Stabilization Fund	0561	1,576,927		1,576,927
84.425U COVID-19 - Education Stabilization Fund	0561	927,630,532		911,949,199
84.425V COVID-19 - Education Stabilization Fund	0561	19,829,147		19,429,147
84.425W COVID-19 - Education Stabilization Fund	0561	6,789,810		5,016,473
Total COVID-19 - Education Stabilization Fund			955,826,416	
Cooperative Agreements to Promote Adolescent Health through School-Based Human Immunodeficiency Virus/STD				
93.079 Prevention and School-Based Surveillance	0560		32,096	-
Substance Abuse and Mental Health Services Projects of				
93.243 Regional and National Significance	0144	108,687		-
Substance Abuse and Mental Health Services Projects of				
93.243 Regional and National Significance	0560	3,732,735		1,185,251
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			3,841,422	
93.434 Every Student Succeeds Act/Preschool Development Grants	0560	1,894,637		-
Total			3,801,474,899	3,714,967,790

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Report of Federal Expenditures- Agency/Program/Fund
For the Year Ended June 30, 2025

<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
<u>ALN Federal Program</u>				
<u>Illinois State Board of Elections</u>				
90.401	Help America Vote Act Requirements Payments	0206	16,961	-
90.404	HAVA Election Security Grants	0206	2,034,313	1,464,330
	Total		2,051,274	1,464,330
<u>Illinois Emergency Management Agency</u>				
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	0497	1,208,632	1,168,965
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	0324	709,253	-
66.032	State and Tribal Indoor Radon Grants	0191	344,931	331,970
66.204	Multipurpose Grants to States and Tribes	0191	5,551	5,551
93.103	Food and Drug Administration Research R&D Cluster	0191	237,192	-
93.103	Food and Drug Administration Research	0191	11,465	-
	Total R&D Cluster		11,465	
97.008	Non-Profit Security Program	0710	8,157,660	7,665,180
97.029	Flood Mitigation Assistance	0484	12,123	-
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	0324	61,206,831	-
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	0491	15,203,319	80,000
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	0491	206,334,865	54,507,033
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	0667	1,439,491	-
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		284,184,506	
97.039	Hazard Mitigation Grant	0491	12,779,282	11,463,428
97.042	Emergency Management Performance Grants	0710	9,592,211	3,044,333
97.047	BRIC: Building Resilient Infrastructure and Communities	0484	2,855,566	2,733,755
97.052	Emergency Operations Center	0710	983,474	983,474

State of Illinois
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For the Year Ended June 30, 2025

<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
<u>ALN Federal Program</u>				
97.067	Homeland Security Grant Program	0710	78,936,168	75,340,118
97.082	Earthquake State Assistance	0710	24,560	24,560
97.088	Disaster Assistance Projects	0491	1,823,354	-
		Total	401,865,928	157,348,367
 <u>Office of the State Marshal</u>				
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	0580	764,652	-
		Total	764,652	-
 <u>Board of Higher Education</u>				
84.425C	COVID-19 - Education Stabilization Fund	0983	89,717	89,717
84.425D	COVID-19 - Education Stabilization Fund	0983	6,104,283	6,099,527
84.425U	COVID-19 - Education Stabilization Fund	0983	1,853,513	1,853,513
	Child Care and Development Fund Cluster			
93.575	Child Care and Development Block Grant	0983	11,009,302	9,821,550
	Total Child Care and Development Fund Cluster		11,009,302	
		Total	19,056,815	17,864,307

State of Illinois
Report of Federal Expenditures- Agency/Program/Fund
For the Year Ended June 30, 2025

<u>State Grantee/</u>		<u>Fund</u>	<u>Expenditures</u> <u>(in whole \$)</u>	<u>Subrecipients</u> <u>(unaudited)</u>
<u>ALN Federal Program</u>				
<u>Illinois Community College Board</u>				
17.268	H-1B Job Training Grants	0339	(3,233)	-
17.268	H-1B Job Training Grants	0350	2,100	-
	Total H-1B Job Training Grants		(1,133)	
	COVID-19 - Coronavirus State and Local Fiscal Recovery			
21.027	Funds	0324	1,080,917	1,079,360
81.117	Dissemination, Outreach, Training and Technical	0339	72,675	60,675
84.002	Adult Education - Basic Grants to States	0350	137,046	-
84.002	Adult Education - Basic Grants to States	0692	23,787,395	22,043,220
	Total Adult Education - Basic Grants to States		23,924,441	
84.048A	Career and Technical Education - Basic Grants to States	0350	67,834	-
84.048A	Career and Technical Education - Basic Grants to States	0772	17,728,340	16,486,352
	Total Career and Technical Education - Basic Grants to States		17,796,174	
84.425C	COVID-19 - Education Stabilization Fund	0339	32,244	32,244
84.425D	COVID-19 - Education Stabilization Fund	0339	1,300,244	1,300,244
84.425U	COVID-19 - Education Stabilization Fund	0339	369,000	369,000
	Total COVID-19 - Education Stabilization Fund		1,701,488	-
	Child Care and Development Fund Cluster			
93.575	Child Care and Development Block Grant	0339	4,452,572	4,443,162
	Total Child Care and Development Fund Cluster		4,452,572	
	Total		49,027,134	45,814,257
<u>Illinois Student Assistance Commission</u>				
16.816	John R. Justice Prosecutors and Defenders Incentive Act	0701	178,215	-
	Gaining Early Awareness and Readiness for Undergraduate Programs			
84.334S	Programs	0701	948,352	400,841
	Child Care and Development Fund Cluster			
93.575	Child Care and Development Block Grant	0664	10,987,033	-
	Total Child Care and Development Fund Cluster		10,987,033	-
	Total		12,113,600	400,841
	Grand Total		39,962,596,657	5,933,502,129

State of Illinois
Summary Schedule of Prior Audit Findings
Fiscal Year 2025

The attached summary schedule of prior year findings (Schedule) lists the finding reference, assistance listing number (ALN), state agency, program, and other description for the findings included in the Fiscal Year 2019 through 2024 Single Audit Reports. The Schedule indicates “Fully Corrected” if the corrective action plan (CAP) was fully implemented, and “Not Corrected” if the CAP has not been fully implemented. If the status is “Not Corrected”, an updated CAP is included. In addition, if the corrective action taken was significantly different from corrective action previously reported in a corrective action plan or in the Federal agency’s or pass-through entity’s management decision, an explanation is included.

Finding Reference	ALN	Agency	Program(s)	Description/Summary	Implementation Status	Corrective Action Plan
2024-001	N/A	GOMB	Schedule of Expenditures of Federal Awards	The Illinois Governor's Office of Management and Budget (GOMB) lacks sufficient internal controls to permit timely and accurate reporting of its Schedule of Expenditures of Federal Awards.	Not Corrected	The Illinois Governor's Office of Management and Budget (GOMB) will continue to assess the State's overall needs, processes, and controls for financial reporting at State agencies to produce timely and accurate financial reporting for the preparation of the SEFA. <u>Financial Reporting Improvements</u> - GOMB will continue to fully develop its internal control procedures to ensure the quality and accuracy of agency-provided SEFA amounts. These procedures were developed and tested on the FY25 SEFA. For the FY26 SEFA, GOMB updated the procedures for modifications identified during the FY25 implementation. <u>Grant System Improvements</u> - GOMB will continue to establish a comprehensive inventory of the State's federal grants. Throughout the FY25 single audit, GOMB reviewed several pre-existing State systems containing various federal grant data to determine which systems could be used to compile a comprehensive inventory. During the FY26 single audit, GOMB will start compiling a list of the required elements of such an inventory, map the elements to pre-existing State systems, and identify any missing elements. - As a part of GOMB's prior year corrective actions, GOMB conducted inquiries with the Illinois Department of Innovation and Technology (DoIT) regarding the required information's availability in the State's Enterprise Resource Planning (ERP) system. Based on these inquiries, GOMB will conduct additional analysis to identify the most effective approach for utilization of the ERP system to support SEFA reporting and a comprehensive inventory. <u>State Agency Training</u> - As there are many grant topics involved in the compilation of the Statewide SEFA, GOMB provides State agencies training and guidance as issues are identified during the single audit process. During the FY25 single audit, GOMB provided guidance to individual agencies on various topics, including cash-basis reporting and agency reviews of federal notices of award (NOAs) and grant agreements. During the FY26 single audit, GOMB will provide training and guidance over its SEFA compilation and confirmation processes. This training will help the State agencies' staff to understand the importance of accurate and timely SEFA reporting. Upon completion of the above action items, GOMB will continue to develop additional strategies that promote more timely and accurate financial reporting and to coordinate with State agencies on their implementation. GOMB is committed to advancing this work and to further strengthening the State's financial reporting processes. (Proposed Completion Date: 06/30/27)
2024-002	10.557 10.558 16.575 17.258/17.259/17.278 20.205 21.027 84.010A 84.027/84.173 84.287C 84.367A 84.425 93.044/93.045/93.053 93.323 93.558 93.563 93.568 93.575/93.596 93.667 93.959 97.067	GOMB	Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Child and Adult Care Food Program (CACFP) Crime Victims Assistance Program (CVA) Workforce Innovation and Opportunity Act (WIOA) Cluster Highway Planning and Construction Coronavirus State and Local Fiscal Recovery Funds Title I Grants to Local Educational Agencies Special Education Luster (IDEA) Twenty-First Century Community Learning Centers Supporting Effective Instruction State Grants Education Stabilization Fund (ESF) Aging Cluster Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Temporary Assistance for Needy Families (TANF) Child Support Services Low-Income Home Energy Assistance Program (LHEAP) Child Care and Development Fund (CCDF) Cluster Social Services Block Grant (SSBG) Block Grants for Prevention and Treatment of Substance Abuse (SAPT) Homeland Security Grant Program	The State of Illinois did not establish adequate controls to monitor the completion and documentation of the single audit reports reviews for its subrecipients in the State's Grant Accountability and Transparency Act (GATA) Audit Report Review Management System (ARRMS).	Not Corrected	The Grant Accountability and Transparency Unit (GATU) within the Illinois Governor's Office of Management and Budget (GOMB) has developed both reactive (reduce the backlog) and proactive (eliminate future backlogs) approaches to address this finding. These approaches strengthen internal controls, establish consistent monitoring of Management Decision Letter (MDL) completion, and reduce the likelihood that agencies continue the pattern of missing MDL completion deadlines. <u>Reducing the Backlog – Reactive Approach</u> Due to the significant backlog, the reactive monitoring process was implemented first. In June 2025, to identify agencies with outstanding MDLs. Prior to June 2025, GATU did not have consistent visibility into outstanding MDLs requiring upload to the ARMS system, nor did it regularly report this information to agencies. Beginning in June 2025, GATU implemented a MDL Analysis, a monthly monitoring of MDLs in ARMS, to provide clearer visibility into overdue items and areas requiring corrective action. After each monthly review, GATU's Fiscal and Audit Manager distributes the MDL Analysis to Chief Accountability Officers (CAOs) and Subject Matter Experts (SMEs) during the monthly CAO and SME calls hosted by GATU. In addition, the Fiscal and Audit Manager provides live demonstrations and one on one technical assistance upon request to support agencies in understanding and completing their MDL requirements. (Proposed Completion Date for Backlog: 06/30/27) <u>Eliminating Future Backlogs – Proactive Approach</u> GATU's reactive efforts have significantly reduced the backlog of MDL completions in ARMS, enabling GATU to establish a clear, proactive approach that minimizes the likelihood of repeated missed deadlines. Beginning in December 2026, GATU's Fiscal and Audit Manager will move to conducting MDL Analyses weekly. Using the MDL Analyses, the Fiscal and Audit Manager will notify agencies of upcoming deadlines 90 days prior to the date MDL must be entered into ARMS. A second reminder will be sent 30 days prior to the deadline. If the Fiscal and Audit Manager does not observe meaningful progress toward MDL completion following these notifications, the matter will be escalated to the GATU Director for a touchpoint meeting with the agency's CAO. If the agency remains delinquent after the reminders and GATU Director level intervention, the GATU Director will escalate the matter to the Senior Deputy Director of Accountability and Compliance for further action within 15 days of the agency's review becoming overdue. This escalation will be sent via email and will document the agency's status, prior reminders, and the need for corrective action. (Proposed Completion Date for Implementing Proactive Approach: 12/31/26)
2024-003	21.027	GOMB	Coronavirus State and Local Fiscal Recovery Funds	The Illinois Governor's Office of Management and Budget (GOMB) did not prepare accurate federal project and expenditure reports (Paperwork Reduction Act (PRA) 1505-0271) for the COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program.	Not Corrected	The Illinois Governor's Office of Management and Budget (GOMB) will improve the reporting process by implementing checks to ensure that all expenditures are reported by State agencies. The checks will include comparing reported data against agency financial reports to ensure that the data is complete. (Proposed Completion Date: 01/31/27)
2024-004	21.027	IDHS	Coronavirus State and Local Fiscal Recovery Funds	The Illinois Department of Human Services (IDHS) did not obtain and review periodic performance reports for subrecipients of the COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program during the year ended June 30, 2024.	No Longer Valid - Program Ended at the IDHS	
2024-005	10.656/10.568/10.569	IDHS	Food Distribution Cluster	The Illinois Department of Human Services (IDHS) did not adequately review the recipient agencies of the Food Distribution Cluster (FDC) program.	Not Corrected	The Illinois Department of Human Services (IDHS) program and fiscal officials will take steps to address the deficiencies noted, including collection of inventory records and appropriate reviews. Steps taken include the following: - The IDHS The Emergency Food Assistance Program (TEFAP) will include the requirement that an annual inventory count and reconciliation of inventory records be submitted for all recipient agencies at the end of each State fiscal year in the SFY27 Procedure Manual. Contract exhibits and the procedure manual has been updated, approved by leadership, and all providers have been notified. (Completed: 07/01/26) - Five of the seven food banks have submitted annual inventory counts. The IDHS' receipt of inventory is based on individual food bank annual count schedule. The TEFAP is in the process of reviewing and reconciling those count that have been received. The final due date for the last two food banks is 08/28/26. Reconciliations will be completed by 09/15/2026 and then the IDHS will finalize its documentation. (Proposed Completion Date: 10/31/26) - The IDHS has implemented a Risk-Based Evaluation System to determine when management evaluation/quality assurance monitoring will be conducted. Previously, the monitoring schedule was based on every four years. This has been updated. (Completed: 03/01/26)
2024-006	93.558 93.575/93.596	IDHS	Temporary Assistance for Needy Families (TANF) Child Care and Development Fund (CCDF) Cluster	The Illinois Department of Human Services (IDHS) does not have an adequate process for monitoring interagency expenditures claimed under or used to meet maintenance of effort (MOE) requirements of the Temporary Assistance for Needy Families (TANF) and Child Care Development Fund (CCDF) Cluster programs.	Not Corrected	The Illinois Department of Human Services (IDHS) will establish additional monitoring procedures, including sampling interagency expenditures and reviews of support documentation related to federal grants (including those made by other agencies and those made to subrecipients) are accurately reported in accordance with federal program requirements. Specific corrective actions are listed below. - Develop procedures wherein 1) The IDHS will request Quarterly Certifications, Control Assessments, and Program Expenditure Questionnaires for those agencies receiving funds from federal awards, and 2) If a response is not received within 10 business days, the IDHS' Chief Financial Officer (CFO) will be contacted to assist with obtaining these documents. - Develop procedures wherein 1) The IDHS will sample interagency expenditures and request that the agency provide supporting documentation for the expenses, 2) If a response is not received within 10 business days, the IDHS' CFO will be contacted to assist with obtaining these documents, and 3) Documentation will be reviewed by the IDHS to ensure the expenditures meet federal program requirements. (Proposed Completion Date: 12/31/26)

Finding Reference	ALN	Agency	Program(s)	Description/Summary	Implementation Status	Corrective Action Plan
2024-007	93.558 93.667	93.575/93.596 93.959	IDHS	Temporary Assistance for Needy Families (TANF) Child Care and Development Fund (CCDF) Cluster Social Services Block Grant (SSBG) Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	The Illinois Department of Human Services (IDHS) did not follow its established program monitoring policies and procedures for subrecipients of the Temporary Assistance for Needy Families (TANF), Child Care Development Fund Cluster (CCDF), Social Services Block Grant (SSBG), and Block Grants for Prevention and Treatment of Substance Abuse (SAPT) programs. Further, the auditors noted that the IDHS did not have adequate policies or procedures to ensure fiscal and administrative reviews were completed timely to detect potential non-compliance.	Not Corrected This finding covers multiple programs and requires corrective actions from various divisions with the Illinois Department of Human Services (IDHS), including the DBS, the SAPT Program area, the FCS, and the DEC. In summary, the IDHS will work to ensure programmatic on-site and expenditure report reviews are completed and documented in accordance with policies and procedures and will review its process for reporting and follow up on program findings resulting from on-site reviews. Additionally, the IDHS will continue to work to fill vacancies, administer training programs, increase oversight, develop automated processes, implement tracking tools, and review and revise procedures to improve internal controls over these functions. Specific corrective actions from each division are listed below. <u>DBS</u> - Establish written policies and procedures. (Proposed Completion Date: 01/31/27) - Identify roles and responsibilities, including back-up roles. (Proposed Completion Date: 01/31/27) - Publish programmatic review cycle or timetable for the SSBG. (Proposed Completion Date: 01/31/27) - Create OneDrive folders to house all programmatic on-site reviews. (Proposed Completion Date: 08/31/26) - Evaluate effectiveness of policies and procedures biannually. (Proposed Completion Date: 01/31/27) <u>SAPT Program</u> - Hire an administrative assistant to assist with compliance monitoring tracking activities to maintain communication about important deadlines. (Completed: 03/01/25) - Hire compliance monitors to engage in conducting compliance reviews. (Completed: 02/17/26) - Meet weekly to track monitoring activities to ensure deadlines are met. (Completed: 08/30/26) - Review policy and procedures to assess timelines associated with the monitoring process. (Completed: 08/30/26) - Train all monitors to use the updated tool, templates, and updated policies and procedures. (Completed: 08/30/26) <u>FCS</u> - The SSBG team is requiring program managers to submit required proof of monitoring annually to centralize records and identify programs and grantees that were not compliant. This step will occur every fiscal year to allow reverification of records and monitoring requirements and awareness across multiple divisions of compliance. (Proposed Completion Date: 05/30/27) - The SSBG team informed all program/grant managers that failure to maintain monitoring compliance could result in reduction or denial of access to SSBG funds. This is the second year this step has occurred. Starting in FY28, non-compliance will result in executive review of award amount. (Proposed Completion Date: 05/30/27) - The SSBG team created a unified dashboard of monitoring for all offices and grantees to track compliance, last visit dates, and to advise divisions and offices of monitoring requirements. The IDHS continues to follow up with all teams who are out of compliance. Non-responsive teams and teams who continue to be out of compliance risk losing or having reduced awards. (Completed: 08/30/26) - The SSBG team will send follow up messages to program managers across the agency whose records were missing, incomplete, or lacking sufficient information to determine if monitoring had occurred. (Completed: 08/31/26) - The SSBG Monitoring team will utilize the plan to eliminate the backlog of subrecipient monitoring reviews to reach full compliance across all SSBG funded programs. (Proposed Completion Date: 07/31/27) - The IDHS' Office of Workforce Development (OWD) Leadership met with staff responsible for annual monitoring to reinforce the need for thorough, accurate, and timely adherence to established processes and timeframes. Leadership reviewed the FY26 Monitoring Standard Operating Procedures (SOP) and Checklist, made updates based on staff feedback, and posted the final version to SharePoint. These expectations continue to be emphasized in weekly meetings with monitoring staff. (Completed: 03/04/26) - OWD Associate Director and Manager hosted Monitoring Office Hours every Monday and Friday to answer staff questions and ensure adherence to the new Monitoring SOP. (Completed: 04/30/26) - OWD Leadership has implemented tracking tools and incorporated them into the ongoing office workflow. Leadership will continue regular follow-up with staff to ensure full adherence to the Monitoring SOP. (Completed: 06/30/25) - OWD Leadership is reinforcing the importance of Monitoring SOP compliance by incorporating adherence into annual performance evaluations for staff who conduct monitoring. (Completed: 06/30/25) - The IDHS' Office of Community and Positive Youth Development (OCPYD) hired one new staff person in March 2023. In fiscal year 2024, seven site visits were conducted in person. In fiscal year 2025 and fiscal year 2026, in-person site visits were conducted for 100% of providers in this program. Beginning in fiscal year 2027 (07/01/26), the IDHS' Comprehensive Community Based Youth Services Program (CCBYS) was transferred to the Illinois Department of Children and Family Services (DCFS) and is no longer with the IDHS. (Completed: 06/30/26) - The OCPYD program staff retained a time-stamped email replying to the three providers included in this audit that their in-person site visit was completed, and there were no findings. (Completed: 06/30/26) <u>DEC</u> - Develop and implement a standardized deadline tracking tool to monitor review completion dates and required subrecipient notifications, including documented supervisory review and management oversight to ensure timeliness. (Completed: 03/16/26) - Establish and implement internal corrective action plan (CAP) procedures that outline standardized processes for CAP tracking, documentation, escalation efforts, and define protocols when subrecipients fail to submit required CAPs within established timeframes. (Completed: 09/30/26) - Initiate and implement a CAP tracking tool to monitor review dates, findings issuance, subrecipient notification dates, CAP receipt, and implementation follow-up activities, with documented management oversight and approval to ensure timeliness, accountability, and consistent monitoring. (Completed: 07/01/25) - Conduct formal staff training on procedures for accurately completing and maintaining the CAP tracking tool, including documentation standards, required data elements, and supervisory review expectations to ensure consistent and compliant use. (Completed: 12/10/25) - Increase management capacity to provide supervision and oversight of programmatic monitoring activities, including monitoring review completion and provider notification timeframes. Management will routinely review monitoring activity and tracking information to identify outstanding or approaching deadlines. (Completed: 08/03/26) - Continue implementation and finalize the centralization of subrecipient monitoring activities for the Home Visiting program to ensure consistent oversight of monitoring schedules, completion of reviews, timely notification of findings, and tracking and follow-up of corrective actions through resolution. (Proposed Completion Date: 06/30/27) - Complete required training for Home Visiting monitoring staff to ensure staff have the knowledge and skills necessary to consistently perform and document subrecipient monitoring reviews, communicate findings in a timely manner, and track and follow up on corrective actions through resolution in accordance with established policies and procedures. (Proposed Completion Date: 06/30/27)
2024-008	93.667	IDHS	Social Services Block Grant (SSBG)	The Illinois Department of Human Services (IDHS) failed to provide supporting documentation for the post-expenditure report including a key line item, the number of eligible individuals who received services paid for in part or in whole with federal funds under the Social Services Block Grant (Title XX) program.	Not Corrected	The Illinois Department of Human Services (IDHS) has established uniform procedures to ensure the maintenance of documentation supporting the post-expenditure report. These procedures include those listed below. Additionally, the IDHS will establish a supervisory review process to ensure the report is complete, accurate, and properly supported. - The IDHS' Family and Community Services (FCS) team emailed notification to all grantees of the requirement to include a client identifier when reporting the number of eligible clients served. (Completed: 07/01/24) - The IDHS' Family and Community Services (FCS) team updated its Fiscal Year 2026 Title XX Program Manual to include client identifier as a reporting requirement. The update included the process of how and when the data will be collected. (Completed: 04/01/25) - The IDHS shifted from annual to quarterly reporting for the post-expenditure report. This change will ensure the report is complete, accurate, and properly supported. (Completed: 06/30/26) - The IDHS updated the funding requirements to include Social Services Block Grant (SSBG) reporting requirements. (Completed: 06/30/26) - Supervisory review and approval of the report by the end of the first quarter of the Fiscal Year 2027, ended September 30th. (Proposed Completion Date: 10/30/26)

Finding Reference	ALN	Agency	Program(s)	Description/Summary	Implementation Status	Corrective Action Plan
2024-009	10.551/10.561 93.767 93.775/93.777/93.778	IDHS	Supplemental Nutrition Assistance Program (SNAP) Cluster Temporary Assistance for Needy Families (TANF) Children's Health Insurance Program (CHIP) Medicaid Cluster	The Illinois Department of Human Services (IDHS) could not locate case file documentation supporting certain eligibility and special test requirements for beneficiaries of the Temporary Assistance for Needy Families (TANF) program. Also, the auditors noted that the IDHS does not have adequate resources to perform and document eligibility determinations. Additionally, the auditors noted that the IDHS has not established appropriate monitoring procedures to ensure eligibility determinations are properly documented in accordance with program requirements.	Not Corrected	The Illinois Department of Human Services (IDHS) will work to ensure that support for all eligibility items is properly retained in the record. Improved collection and retention of eligibility items will be achieved through Integrated Eligibility System (IES) enhancements and through implementation of quarterly administrative reviews of TANF cases to track trends and address any issues identified. Specific corrective actions include the following: • An IES enhancement will be implemented to allow telephonic signatures for TANF Responsibility and Service Plans (RSPs). This will eliminate the need to use a paper process. (Proposed Completion Date: 03/31/27) • Regional Administrators will discuss TANF review trends and RSP signature errors with their Local Office Administrators (LOAs) monthly during their regularly scheduled LOA meeting or via email to ensure ongoing priority is given to this matter. (Proposed Completion Date: 12/31/26) • Regional Administrators will track the number of TANF completed reviews for the 4th quarter of 2026, and then again in 1st quarter of 2027, to compare data trends. Specifically, they will note the number of correct cases, the number of reviewed cases missing RSP signatures, and the number of budgeting errors. (Proposed Completion Date: 12/31/26)
2024-010	93.558	IDHS	Temporary Assistance for Needy Families (TANF)	The Illinois Department of Human Services (IDHS) made improper payments to beneficiaries of the Temporary Assistance for Needy Families (TANF) program. In addition, the IDHS identified a system error in June 2025 impacting beneficiaries whose benefit payments were calculated using diverted income. Finally, the IDHS did not establish control procedures at an adequate level of precision to ensure TANF program benefits were accurately calculated based on the beneficiary's case file supporting documentation.	Not Corrected	The Illinois Department of Human Services (IDHS) reviewed its current process for calculating beneficiary payments and make changes necessary to ensure payments are properly calculated and paid. Furthermore, Temporary Assistance for Needy Families (TANF) training was provided in 2026 to address policies and procedures. Additionally, monthly communications have been established by the Associate Director for the Office of Family and Community Resource Centers (FCRCs) to ensure TANF reviews are prioritized and findings are addressed. Finally, agency leadership has scheduled needed system enhancements. The IDHS has noted the following actions for implementation: • A repair ticket has been issued and will be released in the Illinois Eligibility System (IES) on the diverted income error. The original ticket was combined with a larger TANF budgeting ticket to ensure all factors are functioning in accordance with policy. This ticket is currently awaiting a final release date. (Proposed Completion Date: 08/31/27) • An IES enhancement will be implemented to allow telephonic signatures for TANF Responsibility and Service Plans (RSPs). This will eliminate the need to use a paper process. (Proposed Completion Date: 03/31/27) • TANF training was released in April 2026 to all staff to ensure proper documentation for TANF programs, specifically targeting the RSP signatures and child support documentation rules and regulations. (Completed as of 04/30/26) • Regional Administrators will discuss TANF review trends and RSP signature errors with their Local Office Administrators (LOAs) monthly during their regularly scheduled LOA meeting or via email to ensure ongoing priority is given to this matter. (Proposed Completion Date: 12/31/26) • Regional Administrators will track the number of TANF completed reviews for the 4th quarter of 2026, and then again in 1st quarter of 2027, to compare date trends. Specifically, they will note the number of correct cases and the number of reviewed cases missing RSP signatures (Proposed Completion Date: 12/31/26)
2024-011	93.558 93.575/93.596	IDHS	Temporary Assistance for Needy Families (TANF) Child Care and Development Fund (CCDF) Cluster	The Illinois Department of Human Services (IDHS) could not provide documentation to support payments made on behalf of beneficiaries of the Temporary Assistance for Needy Families (TANF) and Child Care and Development Fund (CCDF) Cluster programs. Additionally, the auditors noted that the IDHS does not have adequate controls in place to ensure information provided by providers is accurate and the related child care payments made were appropriate.	Not Corrected	The Illinois Department of Human Services (IDHS) has started to implement corrective actions to obligate and liquidate CCDF grant funding within the applicable period of performance and to strengthen internal controls related to Child Care Assistance Program (CCAP) payments. These corrective actions include the following: • Develop and implement internal procedures to conduct quarterly reviews of billing certificates for payments entered through the Interactive Voice Response (IVR) system. (Completed: 04/30/26) • Assess existing deliverables, CCAP policy, and CCDF State Plan responses related to IVR payments and determine and implement any necessary revisions. (Completed: 06/30/26) • Develop external guidance for providers and Child Care Resource and Referral (CCR&R) agencies outlining IVR payment requirements, documentation standards, record-retention expectations, and the review process. (Completed: 03/09/26) • Initiate and continue implementation of a communication plan to announce upcoming reviews, including the Service Employees International Union (SEIU), the Illinois Department of Early Childhood (IDEC), the CCR&R agencies, and all providers utilizing the IVR. Additional communications will be issued as the process is refined. (Completed: 04/09/26) • Commence IVR payment reviews in June 2026 and continue a quarterly basis. (Completed: 09/30/26) • Establish and maintain a master tracking log of provider reviews by year, subject to management review and oversight. (Completed: 03/15/26) • Develop a centralized tracking tool identifying each grant's period of performance, obligation deadline, liquidation deadline, and extension requirements. (Proposed Completion Date: 06/30/27) • Establish written procedures requiring monthly review of grant obligations, expenditures, and remaining grant balances, including documented management review. (Proposed Completion Date: 06/30/27) • Implement a notification and escalation process requiring program and fiscal management to be notified when a grant is within six months of its obligation or liquidation deadline. (Proposed Completion Date: 06/30/27) • Provide training to fiscal and program staff responsible for grant administration on federal period of performance, including obligation and liquidation deadlines, extensions, and new tracking and escalation procedures. (Proposed Completion Date: 09/30/27)
2024-012	93.959	IDHS	Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	The Illinois Department of Human Services (IDHS) did not maintain the required aggregate State expenditures for the maintenance of effort (MOE) requirements for the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) program. In addition, the auditors noted that the IDHS has not established internal control procedures to monitor whether maintenance of effort requirements are met.	Fully Corrected	
2024-013	93.558 93.575/93.596 93.667 93.959	IDHS	Temporary Assistance for Needy Families (TANF) Child Care and Development Fund (CCDF) Cluster Social Services Block Grant (SSBG) Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	The Illinois Department of Human Services (IDHS) failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Temporary Assistance for Needy Families (TANF), Child Care and Development Fund (CCDF) Cluster, Social Services Block Grant (SSBG), and Block Grants for Prevention and Treatment of Substance Abuse (SAPT) programs.	Not Corrected	This finding covers multiple programs and requires corrective actions from various divisions with the Illinois Department of Human Services (IDHS), including the DEC, the SAPT Program area, the FCS, and the OCA. Specific corrective actions from each division are listed below. DEC • The DHS will develop and document procedures for FFATA reporting including required elements, applicable reporting timelines, responsible staff, and submission requirements. (Proposed Completion Date: 12/31/26) • Assign responsibility for FFATA reporting to designated staff and establish a backup responsible party. (Proposed Completion Date: 12/31/26) • Train applicable staff on the documented FFATA reporting procedures and requirements. (Proposed Completion Date: 01/28/27) • Establish management oversight and review of FFATA reporting to ensure subaward information is complete and submitted within the reporting period. (Proposed Completion Date: 01/28/27) • Implement a tracking and monitoring process to identify subawards requiring FFATA reporting. (Proposed Completion Date: 12/31/26) SAPT Program • The SAPT team hired a manager to develop revised procedures and complete FFATA reporting. (Completed: 03/01/26) • The SAPT team identified interim controls and milestones that will operate prior to full automation. (Completed: 03/01/26) FCS • The FCS will no longer utilize the Federal Subaward Reporting System (FSRS) for reporting and will report FFATA subaward reports directly on SAM.gov. (Completed: 03/01/25) OCA • The OCA staff coordinated with Illinois Department of Innovation and Technology staff in 2024 and 2025 to create an Application Programming Interface (API) between the IDHS grant making system and the IDHS accounting system to perform a coding validation look-up that auto-populates the award information. The API was activated and used for all fiscal year 2026 IDHS grant awards. (Completed: 05/01/25)

Finding Reference	ALN	Agency	Program(s)	Description/Summary	Implementation Status	Corrective Action Plan
2024-014	10.551/10.561 10.557 10.565/10.568/10.569 84.126A 93.558 93.575/93.596 93.667 93.959 96.001/96.006	IDHS	Supplemental Nutrition Assistance Program (SNAP) Cluster Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Food Distribution Cluster Rehabilitation Services - Vocational Rehabilitation Temporary Assistance for Needy Families (TANF) Child Care and Development Fund (CCDF) Cluster Social Services Block Grant (SSBG) Block Grants for Prevention and Treatment of Substance Abuse (SAPT) Disability Insurance/SSI Cluster	The Illinois Department of Human Services (IDHS) did not accurately report federal expenditures, including amounts provided to subrecipients, under several of its programs. Cluster. Specifically, the auditors noted differences between the expenditure amounts provided for audit by the IDHS and the Schedule of Expenditures of Federal Awards (SEFA) amounts reported to the IOC, differences relative to amounts provided to program subrecipients, the cash basis expenditures provided by the IDHS for audit procedures included accrued (not paid) expenditures, and amounts passed through to other State agencies from the IDHS provided by the IDHS for audit procedures included expenditures paid outside of the fiscal year. Finally, IDHS' controls over reporting federal expenditures were not designed at a sufficient level of precision to ensure complete and accurate reporting in a timely manner.	Not Corrected	The IDHS has established additional procedures to ensure federal expenditures (including subrecipient expenditures) are accurately reported for the cash-basis expenditures. These procedures include the following: • The IDHS' General Accounting staff met with the IDHS' Federal Reporting staff that generate the IDHS federal expenditures and reviewed how to treat accrued expenditures, vouchers in transit, and cash or refunds in transit at the end of both the prior year and the current year. • In order to perform a more detailed review of federal expenditure data, the IDHS hired additional General Accounting staff to ensure a thorough review and reconciliation of the data can be completed under a tight deadline. • Written procedures were finalized for General Accounting staff to follow while comparing supporting documentation to the total amount of federal expenditures. The procedures address the identifying and the excluding accruals from total expenditures to ensure data is reported on a cash basis. Procedures also include how to identify and include/exclude current year and prior year vouchers in transit. • A checklist was finalized for General Accounting staff to utilize while reviewing federal expenditures (and subrecipient expenditures) contained in agency GAAP fund reports. (Completed: 06/01/26)
2024-015	93.775/93.777/93.778	DHFS	Medicaid Cluster	The Illinois Department of Healthcare and Family Services (DHFS) did not accurately report certain Medicaid Cluster program drug rebates on quarterly federal financial (CMS-64) reports. The auditors also noted that adequate internal controls had not been established to ensure the data used to calculate drug rebates reported on the quarterly CMS-64 reports are complete and accurate. Specifically, the supervisory reviews and analytical procedures performed over the quarterly CMS-64 reports were not designed at an appropriate level of precision to detect the drug rebates errors.	Not Corrected	The Illinois Department of Healthcare and Family Services (DHFS) will work with its incoming pharmacy benefit manager information technology system vendor to develop drug rebate billing reports containing the data elements and level of detail requested by the auditors. The incoming pharmacy benefit manager information technology system vendor is currently projected to begin services on April 1, 2027. Therefore, the estimated completion date will be the first quarter of State fiscal year 2028. (Proposed Completion Date: 09/30/27)
2024-016	93.767	DHFS	Children's Health Insurance Program (CHIP)	The Illinois Department of Healthcare and Family Services (DHFS) improperly continued providing benefits under the Children's Health Insurance Program (CHIP) program to individuals who were over the age of 18. In addition, the auditors noted that the DHFS has not established adequate controls to identify and remove individuals over the age of 18 from the CHIP program and to determine if they are eligible for benefits under the Medicaid Cluster program.	Not Corrected	The DHFS implemented a monthly process to identify 19+ year old CHIP recipients and submits this list each month for caseworker action. This will continue on an ongoing basis. As of October 2026, there are fewer than 100 cases currently past due. (Completed: 05/31/25)
2024-017	93.767 93.775/93.777/93.778	DHFS	Children's Health Insurance Program (CHIP) Medicaid Cluster	The Illinois Department of Healthcare and Family Services (DHFS) does not have adequate procedures to determine and document eligibility for beneficiaries of the Children's Health Insurance Program (CHIP) and the Medicaid Cluster programs. Additionally, the auditors noted that the DHFS does not have adequate resources to perform and document eligibility determinations. Finally, the auditors noted that the DHFS has not established appropriate monitoring procedures to ensure eligibility determinations are properly documented in accordance with program requirements.	Not Corrected	The Illinois Department of Healthcare and Family Services (DHFS) will reinforce (through training) with the eligibility workers the requirement to remove the COVID overrides, maintain the support required for eligibility determinations and process redeterminations timely. The DHFS will continue to identify and re-determine eligibility for the 19-year-old population group monthly by systematically identifying and manually re-determining eligibility. In addition, the DHFS will monitor the status of the Project Initialization Request (S4841), which is the system change request written to ensure eligibility that is closed in the Illinois Eligibility System (IES) is also closed in the payment system, the Medicaid Management Information System (MMIS). Efforts continue on troubleshooting the various causes of eligibility being closed on the IES and remaining open or more often being reopened on the MMIS. Once validated solutions are reached, a new PIR will be logged and implemented. During the interim, the DHFS will continue to run the monthly procedure to reconcile the systems. The DHFS is averaging around 4,000 eligibility closures per month through its special MMIS update process. (Proposed Completion Date: 01/01/27)
2024-018	93.775/93.777/93.778	DHFS	Medicaid Cluster	The Illinois Department of Healthcare and Family Services (DHFS) incorrectly calculated qualified incentive payments charged to the Medicaid Cluster program using the enhanced federal medical assistance percentage (FMAP) rate applicable to payments under the Affordable Care Act (ACA) rather than its regular FMAP rate. Additionally, the auditors noted the supervisory review procedures related to the calculation of the qualified incentive payments were not designed to and did not operate at a level of precision to identify an error of this nature.	Fully Corrected	
2024-019	93.767 93.775/93.777/93.778	DHFS	Children's Health Insurance Program (CHIP) Medicaid Cluster	The Illinois Department of Healthcare and Family Services (DHFS) did not ensure the annual financial audits prepared during the year ended June 30, 2024, for Managed Care Organizations (MCOs) of the Children's Health Insurance Program (CHIP) and Medicaid Cluster programs met the requirements of the MCO contracts and federal regulations. Specifically, the auditors noted that the MCO annual financial reports were prepared on a statutory basis of accounting which is assumed to be materially different than Generally Accepted Accounting Principles (GAAP). Additionally, the auditors noted that the DHFS has not established internal control procedures to ensure the financial reports are prepared in accordance with GAAP.	Not Corrected	The Illinois Department of Healthcare and Family Services (DHFS) has implemented a report tracking process. In this process, the DHFS uses an Excel spreadsheet to track the timely report submissions from each MCO, as outlined in MCO Policy 049 and in accordance with the report due dates as provided in the SharePoint Report list. As captured in MCO Policy 049, failure of the MCO to submit deliverables in compliance with reporting timelines may result in the DHFS issuing sanctions to the MCO, including monetary penalties as provided under the contract. Follow-up procedures are formally documented when an MCO submits a non-compliant or modified audit report. (Completed: 12/31/25) It is important to take into consideration the unfortunate timing of when the MCO audit reports are available and when the State's fiscal year ends. The MCOs' audit reports for the preceding calendar year are completed near the State's fiscal year end, and therefore, the DHFS cannot reasonably receive and review them until the beginning of the State's next fiscal year. As part of DHFS' corrective action, DHFS will request USHS to review DHFS' current procedures to ensure it sufficiently complies with the federal regulations. If the current process is deemed to be insufficient by USHS, DHFS will request USHS to provide additional guidance to alleviate the timing issue in order to aid DHFS in its compliance efforts. (Proposed Completion Date: 12/31/26)
2024-020	93.767 93.775/93.777/93.778	DHFS	Children's Health Insurance Program (CHIP) Medicaid Cluster	The Illinois Department of Healthcare and Family Services (DHFS) did not adequately screen providers of the Children's Health Insurance Program (CHIP) and the Medicaid Cluster programs to ensure that Medicaid providers were not on the USDHHS Office of the Inspector General's (OIG) List of Excluded Individuals/Entities (LEIE) at the time the vouchers for the related services performed were paid.	Not Corrected	While this finding is in the area related to provider eligibility, it should be noted that the issues reported in the condition above are completely different than those noted in the previous audit reports for the finding containing the same title, 2024 020, 2023 021, 2022 015, and 2021 006. The issue in those reports related to checking the List of Excluded Individuals/Entities, which has been corrected by the Illinois Department of Healthcare and Family Services (DHFS) and is not noted as an issue in this audit. Below are the corrective actions as they pertain to the FY25 finding. • The Illinois Medical Program Advanced Cloud Technology (IMPACT) system is used by the DHFS for the enrollment and screening of CHIP and Medicaid providers. The Illinois Department of Public Health (IDPH) is the licensing agency responsible for conducting facility surveys and issuance of facility licensure. Currently, the IMPACT system does not have a licensing interface with the IDPH to systematically verify facility licensure. As a result, staff manually verify licensure on the IDPH's website. The first bullet point indicates the provider did not have a valid license in the IMPACT system; however, the provider did in fact have a valid license in IMPACT. Staff verified the license on the IDPH website to ensure the license was current in the IMPACT system. The issue noted is that when the auditors requested a copy of the physical license from the IDPH, it could not produce a hard copy that covered 3 months of the audit period. It was not that the provider was not licensed, it was an issue with locating the documentation to support. This is an IDPH function and the DHFS does not have access to these physical copies or any control over the IDPH retaining these. • The second bullet point indicates license numbers in IMPACT did not match with the IDPH. Providers are responsible for entering and maintaining their enrollment information in the IMPACT system, including their applicable licensure. The license number is used for informational purposes only. While staff verified that both providers had valid licenses with the IDPH, the license numbers listed in IMPACT did not match the IDPH license they verified. The discrepancy was due to staff oversight and the DHFS agrees the license numbers should have been updated. The DHFS will work with staff immediately to ensure discrepancies such as this are addressed during the review process. • The third bullet point indicates recertification surveys were not completed timely. The IDPH is the Statewide Survey Agency responsible for conducting facility surveys. The DHFS is not responsible for performing or scheduling these surveys and has no control over timeliness. If the IDPH suspends a facility's license due to survey findings, the DHFS will take appropriate action, including suspension of payments. Effective immediately, the DHFS will retrain staff on licensure verification procedures to ensure manual verification against the IDPH website are thoroughly documented and reflected accurately in IMPACT and ensure that any identified license discrepancies are addressed during the review process. (Proposed Completion Date: 11/01/26)
2024-021	93.775/93.777/93.778	DHFS	Medicaid Cluster	The Illinois Department of Healthcare and Family Services (DHFS) failed to conduct utilization reviews over home and community-based services for five of the nine waivers contracted out to its vendor during fiscal year 2024.	Not Corrected	A vendor has been procured, and quality assurance reviews began in June 2026. (Completed: 07/01/26)
2024-022	93.658	DCFS	Foster Care - Title IV-E	The Illinois Department of Child and Family Services (DCFS) does not have an adequate process in place to ensure Foster Care daycare maintenance assistance payments are accurately paid based on its approved rate schedule.	Not Corrected	All childcare providers now receive the State-established reimbursement rate, regardless of the rate they charge private-paying families. This change ensures that all childcare providers receive the funding that they are entitled to. (Completed: 07/01/25)

Finding Reference	ALN	Agency	Program(s)	Description/Summary	Implementation Status	Corrective Action Plan	
2024-023	93.658 93.558	93.659	DCFS	Foster Care - Title IV-E Adoption Assistance Temporary Assistance for Needy Families (TANF)	The Illinois Department of Child and Family Services (DCFS) could not provide adequate supporting documentation to substantiate payroll and related costs claimed for federal reimbursement under the Foster Care – Title IV-E (Foster Care), Adoption Assistance, and Temporary Assistance for Needy Families (TANF) programs. Additionally, the auditors noted the controls to ensure required documentation is obtained to support payroll and related costs and maintained to evidence management approval of payroll information were not operating effectively. Finally, the auditors noted adequate internal controls have not been established to ensure the data included in the timekeeping system and used to allocate personal services expenditures to Foster Care, Adoption Assistance, TANF, and other programs operated by DCFS is consistent with the hours reported on manual timesheets prepared by the employees and approved by supervisor.	Not Corrected	The new quality controls, introduced in October 2024, have helped to identify and correct errors, but system modernization is needed to be fully implemented. The Illinois Department of Child and Family Services is working with the Illinois Department of Innovation and Technology (DoIT) and the Illinois Department of Central Management Services (CMS) to implement the systems to shift to electronic timesheets. The DCFS intends to begin using the CMS' Central Payroll System with eTime. (Proposed Completion Date: 06/30/27)
2024-024	93.268	93.323	DPH	Immunization Cooperative Agreements (ICA) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	The Illinois Department of Public Health (IDPH) did not maintain documentation to evidence information required to be reported by the Federal Funding Accountability and Transparency Act (FFATA) was submitted within required timeframes for awards granted to subrecipients of the Immunization Cooperative Agreements (ICA) and Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) programs.	Not Corrected	The Illinois Department of Public Health (IDPH) has implemented policies to ensure better data quality for the FFATA report. o The IDPH has implemented a policy to ensure the FAIN is captured in grant set up and verified prior to the grant agreement being signed by the grantee. This ensures that the grants that are federally funded are reflected as such in the IDPH's Grant Management System (EGRAMS). The responsible party for this policy is the Grant Accountability and Transparency Act Specialist, Oladayo Owoeye, and the Grant Administrative Specialist, Lisa Cotner. o The IDPH has implemented a policy of verifying the FFATA report by reviewing an additional query from EGRAMS of all Federally funded awards to verify the data that pulled in the FFATA extract from EGRAMS. The responsible party for this is the Office of Administrative Affairs, Bureau of Finance, Grants Division, specifically the Grant Management Auditor, Timothy Stevens. EGRAMS has been enhanced to provide better accuracy of the FFATA report. o The IDPH has adopted electronic signatures within EGRAMS. With electronic signatures, the subaward obligation/action date populates the date that the award is obligated. The responsible party for this is the Office of Administrative Affairs, Bureau of Finance, Grants Division, specifically the Grant Management Auditor, Timothy Stevens. o To address the findings related to late reporting of the FFATA reports, the IDPH has removed the requirement of the grantee zip+4 needing to be in the agency registration, ensuring that all Federally funded awards are downloaded into the monthly FFATA report extract from EGRAMS. The responsible party for this is the Office of Administrative Affairs, Bureau of Finance, Grants Division, specifically the Grant Management Auditor, Timothy Stevens. (Completed: 01/31/25)
2024-025	84.287		ISBE	Twenty-First Century Community Learning Centers	The Illinois State Board of Education (ISBE) did not adequately monitor and document program monitoring procedures performed over subrecipients of the 21st Century Community Learning Centers (21st Century) program. Additionally, ISBE's internal controls over subrecipient on-site monitoring are not designed at an appropriate level of precision to ensure monitoring of subrecipients is completed, documented, and retained as required by ISBE's policies and procedures.	Fully Corrected	
2024-026	84.425		ISBE	Education Stabilization Fund (ESF)	The Illinois State Board of Education (ISBE) did not review subrecipient performance reports in a timely manner according to its program monitoring policies and procedures for subrecipients of the Education and Stabilization Fund - Elementary and Secondary Education (ESF) program for fiscal year 2024.	Not Corrected	To ensure proper review procedures are performed in a timely manner in accordance with its program monitoring policies and procedures, the Illinois State Board of Education's (ISBE) fiscal department will continue to send weekly lists of submitted, past due, and disapproved Grant Periodic Reports (GPRS) to each applicable department. Program areas worked with Information Technology Department and enhanced the report to provide a daily detailed GPRS report beginning December 22, 2025. This report allows management staff to review and ensure that reports are not overlooked. Program staff analyzes the GPRS reports and prioritizes reviews based on submission dates. (Completed: 12/22/25)
2024-027	84.425		ISBE	Education Stabilization Fund (ESF)	The Illinois State Board of Education (ISBE) failed to report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Education Stabilization Fund (ESF) program. Additionally, the auditors noted that ISBE did not have adequate internal controls in place over FFATA reporting to ensure all subawards were reported as required.	Fully Corrected	
2024-028	93.575/93.596		ISAC	Child Care and Development Fund (CCDF) Cluster	The Illinois Student Assistance Commission (ISAC) did not accurately report federal expenditures, including amounts passed-through to subrecipients, under the Child Care Development Fund (CCDF) Cluster. Additionally, the auditors noted ISAC's controls over reporting federal expenditures, including amounts passed-through to subrecipients, were not designed at a sufficient level of precision to ensure complete and accurate reporting in a timely manner.	Fully Corrected	
2024-029	93.575/93.596		ICCB	Child Care and Development Fund (CCDF) Cluster	The Illinois Community College Board (ICCB) failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Child Care and Development Fund (CCDF) Cluster.	Not Corrected	As the grant noted in the finding ended at the end of Fiscal Year 2024, with only Fiscal Year 2025 expenditures remaining, the Illinois Community College Board (ICCB) notes that no corrective action is needed at this time. However, if a similar grant is established between the Illinois Department of Human Services (DHS) and the ICCB in the future, both agencies will collaborate at the outset of the agreement to ensure all FFATA reporting requirements are identified, assigned, and completed in a timely manner. (Completed: 07/01/25)
2024-030	17.225		IDES	Unemployment Insurance Program	The Illinois Department of Employment Security (IDES) failed to follow established policies when making eligibility determinations for claimants of the Unemployment Insurance (UI) program. Additionally, the auditors noted adequate internal controls have not been established to ensure necessary changes resulting from the conclusion of pandemic related provisions are made to UI eligibility procedures in a timely manner.	Not Corrected	To correct the finding, the Illinois Department of Employment Security (IDES) completed the following: • Established regular health checks of the Illinois Benefit Information System (IBIS). • Resumed investigations of potential refusal of work issues and that all impact cross analysis was restored, • Created a report that will allow the IDES to identify potential staff errors, the staff member in question, and home office, and • Established training for IDES staff. (Completed: 03/31/25)
2024-031	17.225		IDES	Unemployment Insurance Program	The Illinois Department of Employment Security (IDES) does not have an adequate process in place to ensure that the ETA 9130 financial reports prepared for the Unemployment Insurance (UI) program are complete and accurate. The auditors also noted that the IDES does not perform analytical or other procedures over previously reported information or expectations relative to current program activities. Additionally, supervisory review procedures are not designed to operate at a level of precision to identify errors of this nature.	Not Corrected	The Illinois Department of Employment Security (IDES) created a new ETA 9130 report based on current accounting operations from its accounting system, the Enterprise Resource Planning (ERP) system. The new ETA 9130 reports were created in March 2026, with the first test run for the March 31, 2026, ETA 9130 reporting period. The IDES also ran the new ETA 9130 reports for the June 30, 2026, reporting period. While the new ETA 9130 reports are running properly, the new ETA 9130 reports will need to be reconfigured for the new payroll system. As the underlying data in the new ETA 9130 reports will change with the new payroll system, the IDES has not yet implemented analytical procedures. Finally, the IDES implement supervisory review procedures. The IDES' accountants enter the ETA 9130 data into the Payment Management System (PMS). Next, the Grant Accounting Supervisor reviews the ETA 9130 reports against what is entered into the PMS. The Grant Accounting Supervisor investigates all issues with ETA 9130 reports with the Manager of Accounting and Reporting. After the Grant Accounting Supervisor's review, either the Manager of Accounting and Reporting or the Manager of Accounting Services approves the ETA 9130 report in the PMS. The IDES considers this new ETA 9130 report a first draft as accounting operations will be changing with the conversion from its old payroll system to the eTime/CTAS systems. In addition, the IDES is converting from an indirect cost allocation plan to a negotiated indirect cost rate. These changes in operations could affect how and where the IDES acquires the data needed for the ETA 9130 reports. Some reconfiguration may be needed to finalize the new ETA 9130 report. The IDES went live with the new payroll system with the July 31, 2026, payroll. The IDES is working through issues with the new payroll data and the new database and is working to create reports to use to enter the payroll data into the ERP system. Additionally, due to the payroll conversion, which will affect how to prepare the ETA 9130 report, current policies and procedures will need to be rewritten when the conversion is complete. (Proposed Completion Date: 10/31/26)
2024-032	17.225		IDES	Unemployment Insurance Program	The Illinois Department of Employment Security (IDES) does not have an adequate process in place to ensure the ETA 2208A special reports prepared for the Unemployment Insurance (UI) program are complete and accurate.	Not Corrected	The Illinois Department of Employment Security (IDES) has reviewed and corrected the job aid for the ETA 2208A reporting. Additionally, the IDES has communicated the corrective actions to its staff. (Completed: 12/31/25)

Finding Reference	ALN	Agency	Program(s)	Description/Summary	Implementation Status	Corrective Action Plan	
2024-033	17.225	IDES	Unemployment Insurance Program	The Illinois Department of Employment Security (IDES) did not accurately report federal expenditures under the Unemployment Insurance (UI) program. Additionally, the auditors noted IDES' controls over reporting federal expenditures were not designed at a sufficient level of precision to ensure complete and accurate reporting in a timely manner.	Not Corrected	The difference noted in the finding is related to the proper reporting of the recoupment and subsequent refund of funds to the Federal government related to the overpayment of benefits. The Illinois Department of Employment Security (IDES) believed the refunds should be included on the cash-basis Schedule of Expenditures of Federal Awards (SEFA); however, during FY25, the IDES was provided guidance that the refunds relating to prior year expenditures should not be included on the current year's SEFA. The IDES is working with the Governor's Office of Management and Budget (GOMB) on the proper reporting of prior year refunds on the SEFA. (Proposed Completion Date: 01/31/27)	
2024-034	93.568	DCEO	Low-Income Home Energy Assistance Program (LHEAP)	The Illinois Department of Commerce and Economic Opportunity (DCEO) did not properly review or re-certify the accuracy of the clearance pattern specified in the Treasury-State Agreement related to cash draws for the Low-Income Home Energy Assistance Program (LHEAP).	Not Corrected	The Illinois Department of Commerce and Economic Opportunity's (DCEO) Office of Financial Management requested that the Governor's Office of Management and Budget (GOMB) change the funding technique for the Low-Income Home Energy Assistance Program within the Treasury-State Agreement to Pre-issuance. This change eliminates the need to re-certify to the accuracy of the clearance pattern. GOMB approved the change to the Treasury-State Agreement for Fiscal Year 2026. (Completed: 07/01/25)	
2024-035	93.568	DCEO	Low-Income Home Energy Assistance Program (LHEAP)	The Illinois Department of Commerce and Economic Opportunity (DCEO) did not perform its cash draws in accordance with the funding technique prescribed in the Treasury-State Agreement (TSA). Additionally, the auditors noted that internal controls have not been established to ensure cash draws are calculated and recertified in accordance with Treasury regulations and the funding technique prescribed by the Treasury-State agreement.	Not Corrected	The Illinois Department of Commerce and Economic Opportunity's (DCEO) Office of Financial Management requested that the Governor's Office of Management and Budget (GOMB) change the funding technique for the Low-Income Home Energy Assistance Program within the Treasury-State Agreement to Pre-issuance. This change eliminates the need to re-certify to the accuracy of the clearance pattern. GOMB approved the change to the Treasury-State Agreement for Fiscal Year 2026. (Completed: 07/01/25)	
2024-036	17.258	93.568	DCEO	Workforce Innovation and Opportunity Act (WIOA) Cluster Low-Income Home Energy Assistance Program (LHEAP)	The Illinois Department of Commerce and Economic Opportunity (DCEO) failed to maintain updated procedures which resulted in filing inaccurate Federal Funding Accountability and Transparency Act (FFATA) reports	Not Corrected	The Illinois Department of Commerce and Economic Opportunity's (DCEO) Office of Financial Management updated the FFATA reporting procedures. With this update, reports are filed based on award dates. To further clarify the procedure, if a grant's value is equal to or exceeds \$30,000 and is modified by any amount, then it must be reported again. Implementation of the new procedures began with the March 2025 report. (Completed: 04/14/25)
2024-037	93.568	DCEO	Low-Income Home Energy Assistance Program (LHEAP)	The Illinois Department of Commerce and Economic Opportunity (DCEO) did not maintain supporting documentation for key line items or prepare accurate special reports for the Low Income Home Energy Assistance Program (LHEAP). Additionally, the DCEO has not established appropriate internal controls to ensure its quarterly reports submitted to the United States Department of Health and Human Services (DSDHHS) are properly supported in accordance with federal requirements. Finally, the DCEO's supervisory review procedures have not been designed to operate at a level of precision to identify errors of the size and nature noted above.	Fully Corrected		
2024-038	20.106	IDOT	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs (AIP)	The Illinois Department of Transportation (IDOT) did not document approval of certified payrolls in accordance with its established internal control procedures for the Airport Improvement Program (AIP) program.	Not Corrected	Applicable staff will be reminded of requirements to review certified payroll reports and sign off on them prior to submission for reimbursement. (Completed: 10/01/26)	
2024-039	20.106	IDOT	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs (AIP)	The Illinois Department of Transportation (IDOT) has assigned two employees to capture the necessary data and create the appropriate FFATA reporting documentation for the short term. A long-term solution for IDOT Aeronautics is to replace the existing Airport Project Management System (APMS) with a new system that will provide ongoing/real-time FFATA reporting.	Not Corrected	The Illinois Department of Transportation's (IDOT) grant administrator and staff are now ensuring all grants are entered as soon as they are notified of the grant being executed. (Completed: 08/31/25)	
2024-040	20.106	IDOT	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs (AIP)	The Illinois Department of Transportation (IDOT) did not prepare accurate federal financial status reports for the Airport Improvement Program. Additionally, the auditors noted the supervisory review procedures performed for this report were not at an appropriate level of precision to identify the errors identified in our testing. Finally, the auditors concluded that IDOT does not perform analytical procedures to identify potential errors or unusual fluctuations in reported amounts.	Fully Corrected		
2024-041	20.205	IDOT	Highway Planning and Construction	The Illinois Department of Transportation (IDOT) did not follow its established policies and procedures for monitoring subrecipients of the Highway Planning and Construction program. Specifically, the auditors noted several subrecipient agreements that had missing required information.	Fully Corrected		
2024-042	16.575	ICJIA	Crime Victims Assistance Program	The Illinois Criminal Justice Information Authority (ICJIA) did not follow its established program monitoring policies and procedures for subrecipients of the Crime Victim Assistance (CVA) program for fiscal year 2024.	Not Corrected	As of October 31, 2024, the Illinois Criminal Justice Information Authority (ICJIA) revised its policies and procedures to incorporate expanded controls over the review of site visit reporting and grantee communications. ICJIA developed and provided training to staff on the updated processes. (Completed: 10/31/24)	
2024-043	16.575	ICJIA	Crime Victims Assistance Program	The Illinois Criminal Justice Information Authority (ICJIA) did not adequately review single audit reports received from its subrecipients for the Crime Victim Assistance Program (CVA) program on a timely basis.	Not Corrected	The Illinois Criminal Justice Information Authority (ICJIA) is in the process of hiring a full-time staff person to focus primarily on the Grant Accountability and Transparency compliance requirements. (Proposed Completion Date: 07/01/27)	
2024-044	16.575	ICJIA	Crime Victims Assistance Program	The Illinois Criminal Justice Information Authority (ICJIA) did not follow its established policies and procedures for monitoring subrecipients of the Crime Victim Assistance (CVA) program.	Not Corrected	The Illinois Criminal Justice Information Authority (ICJIA) will include the additional factors outside the formal policy that may also need to be considered to ensure the process is comprehensive, practical, and fully aligned with program requirements. These considerations will be incorporated into the annual risk assessment documentation to strengthen consistency and oversight going forward. (Proposed Completion Date: 12/31/27)	
2024-045	16.575	ICJIA	Crime Victims Assistance Program	The Illinois Criminal Justice Information Authority (ICJIA) did not consistently document supervisory reviews of the communication of on-site monitoring review results in accordance with ICJIA's control procedures.	Not Corrected	As of October 31, 2024, the Illinois Criminal Justice Information Authority (ICJIA) revised its policies and procedures to incorporate expanded controls over the review of site visit reporting and grantee communications. ICJIA developed and provided training to staff on the updated processes. (Completed: 10/31/24)	
2024-046	16.575	ICJIA	Crime Victims Assistance Program	The Illinois Criminal Justice Information Authority (ICJIA) failed to report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Crime Victim Assistance (CVA) program.	Not Corrected	Prior to receipt of the letter dated January 21, 2025, the Illinois Criminal Justice Information Authority (ICJIA) developed a new internal procedure that assisted agency personnel identifying awards and amendments subject to FFATA reporting requirements and report required subaward information in accordance with FFATA. That policy and procedure has since been updated to reflect current reporting and quality control practices and to include a supervisory review process prior to submission. The policy and procedure were provided to all staff responsible for managing federal award funds and training was conducted. (Completed: 01/16/25)	
2024-047	16.575	ICJIA	Crime Victims Assistance Program	The Illinois Criminal Justice Information Authority (ICJIA) did not prepare accurate federal financial status reports for the Crime Victim Assistance (CVA) program. Additionally, the auditors noted the supervisory review procedures performed for this report were not designed to operate at an appropriate level of precision to ensure financial reports are accurately prepared. Finally, the auditors determined that ICJIA does not perform analytical procedures to identify potential errors or unusual fluctuations in reported amounts.	Not Corrected	EGMIS MATCH report and Over MATCH reports are the source documents for SF-425 reporting of recipient share MATCH. The Illinois Criminal Justice Information Authority (ICJIA) implemented a programmatic review of MATCH figures entered in EGMIS from subgrantee periodic financial reports (PFRs) to confirm MATCH and Over MATCH amounts. ICJIA remains committed to making sure EGMIS data is accurate and reliable. (Completed: 06/30/26)	
2024-048	16.575	ICJIA	Crime Victims Assistance Program	The Illinois Criminal Justice Information Authority (ICJIA) did not adequately document its review of cash draw calculations for the Crime Victim Assistance (CVA) program.	Not Corrected	The Illinois Criminal Justice Information Authority (ICJIA) implemented supervisory review of cash draw calculations in State Fiscal Year 2025. (Completed: 11/01/24)	

Finding Reference	ALN	Agency	Program(s)	Description/Summary	Implementation Status	Corrective Action Plan
2024-049	93.044/93.045/93.053	IDOA	Aging Cluster	The Illinois Department on Aging (IDOA) did not adequately document review of single audit reports received from its subrecipients for the Aging Cluster program on a timely basis.	Not Corrected	Actions have already been taken to correct this finding. A smart tracking spreadsheet has been implemented, and master data from the State's Audit Review Report Management System has been pre populated as the foundation of the tracker. The tracker pulls fiscal year end data to serve as the baseline for automated reminders. Automated notifications will be sent to the internal Grant Accountability and Transparency Act (GATA) team, the Chief Accountability Officer (CAO), the Chief Fiscal Officer (CFO), and the Budget Director when a single audit due to Aging is accepted and ready for agency review. The tracker link provided within the notification email will trigger follow up reminders as needed. This tool not only supports continued compliance, but also improves internal visibility and communication, ensuring coordination between program and compliance staff regarding required follow up actions and timelines. All audit materials, along with the corresponding management decision letters (MDLs), will be attached within the tracker to the appropriate grantee entry. To support the volume and timely completion of audit responsibilities, the Illinois Department on Aging's (IDOA) Aging Division will engage an accounting firm annually from May through October to assist with reconciliations and the process leading to the creation and distribution of MDLs. During this period, the IDOA receives more than 600 audits. The contracted accounting team will focus on non Federal audit analysis, while the IDOA staff will concentrate on Federal audit review, reconciliations, and MDL preparation. This division of responsibilities will ensure MDLs are issued within 180 days of Federal Audit Clearinghouse acceptance and strengthen the IDOA's overall oversight of grantee compliance. (Proposed Completion Date: 03/31/27)
2024-050	93.044/93.045/93.053	IDOA	Aging Cluster	The Illinois Department on Aging (IDOA) did not prepare accurate federal financial status reports for the Aging Cluster (Aging) program. We further noted the supervisory review procedures performed for this report were not designed to operate at an appropriate level of precision to ensure financial reports are accurately prepared. Additionally, IDOA does not perform analytical procedures to identify potential errors or unusual fluctuations in reported amounts.	Fully Corrected	
2024-051	93.044/93.045/93.053	IDOA	Aging Cluster	The Illinois Department on Aging (IDOA) failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Aging Cluster program. Additionally, we noted IDOA did not establish adequate internal controls over FFATA reporting to ensure all subawards were reported as required.	Not Corrected	Actions have already been taken to address and correct this finding. The Illinois Department on Aging (IDOA) has implemented a centralized smart tracking spreadsheet containing core grantee information, updated at the beginning of each grant cycle. Award amounts and related data will be entered within 48 hours of federal grant execution, and automated notifications will be sent to staff responsible for FFATA reporting in SAM.gov. To ensure accuracy, timeliness, and continuity of compliance, the following process has been established: 1. Master grantee data has been prepopulated in the smart tracker. Any new grantees awarded will be added to the tracker immediately. 2. Within 48 hours of grant execution, agreement numbers and award amounts—broken out by the Assistance Listing Number (ALN)—will be entered into the tracker. 3. Once agreement numbers and ALN specific amounts are recorded, an automated notification will be sent to team members with SAM.gov access, prompting them to enter all required FFATA information. 4. After FFATA data is entered into SAM.gov, staff will record the completion date in the smart tracker. 5. If the completion date is not entered within 10 days, the system will issue a reminder to staff and the Chief Accounting Officer (CAO). 6. The CAO and the GATA Manager within the Compliance Unit are responsible for monitoring FFATA submissions to ensure all entries are accurate, complete, and submitted within 30 days of each executed grant. Redundant staff access to SAM.gov has been established to prevent delays and maintain continuity. This enhanced process leverages technology for automated reminders, establishes staff redundancy, and ensures long term consistency and compliance with FFATA reporting requirements for current and future grant cycles. As of 09/30/26, the IDOA has implemented the above controls to ensure that all FFATA information is prepared and ready for entry into SAM.gov as soon as the Notice of Award (NOA) is received and entered into FFATA by the Federal awarding agency. One important consideration in resolving the finding is that the FFATA reporting does not allow any subrecipient award information to be entered into SAM.gov until the federal award has been entered into the system by the Federal awarding agency. This creates a timing conflict for formulary awards that may prevent all subrecipient award data from being entered within 30 days of execution. Therefore, as part of its corrective action, the IDOA will seek guidance from its Federal awarding agency to minimize or eliminate this timing issue and to determine an appropriate compliance path moving forward. (Proposed Completion Date: 03/31/27)
2019-034	93.645	DCFS	Stephanie Tubbs Jones Child Welfare Services Program	The Department of Children and Family Services (DCFS) did not prepare initial case plans in a timely manner for Child Welfare Services beneficiaries.	No Longer Valid - No Program Spending in FY25	