Special Report on the

Alabama Department of Public Health

Montgomery, Alabama

July 1, 2020 through June 30, 2025

Filed: September 11, 2026

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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Rachel Laurie Riddle
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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

A special report was conducted on the Alabama Department of Public Health, Montgomery, Alabama, for the period July 1, 2020 through June 30, 2025, by Examiners Natalya Grantham, Trevonte Howard, Alesia Dooley and Cameron Galloway. I, Trevonte Howard, served as Examiner-in-Charge on the engagement, and under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Trevonte Howard
Examiner of Public Accounts

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Table of Contents

Page

Executive Summary

July 1, 2020 through June 30, 2025

Overview/Scope

A limited review was conducted of the Alabama Department of Public Health (the "ADPH"), Montgomery, Alabama, related to the immunization services provided under the U. S. Department of Health and Human Services' grants 1NH23IP22582, 5NH23IP22582 and 6NH23IP22582. At the request of Alabama State Health Officer, Dr. Scott Harris, the review by the Alabama Department of Examiners of Public Accounts (ADEPA) specifically focused on the Immunization Cooperative Agreement Grant contract C10114218, along with other immunization program contracts for the period of July 1, 2020 through June 30, 2025. The ADEPA also reviewed and evaluated the ADPH's internal controls and its compliance with grant requirements. Separate from this request, the ADEPA conducted a single audit on the Immunization Cooperative Agreements program under the provisions of 2 CFR 200 (*Uniform Guidance*) for the fiscal years ended September 30, 2023, September 30, 2024 and September 30, 2025 as part of the State of Alabama's Statewide Single Audit. The Statewide Single Audit can be found on the ADEPA's website.

The ADPH is the primary state health agency for the state of Alabama. The ADPH encompasses numerous divisions including the Bureau of Communicable Disease which includes the Immunization Division. The Immunization Division's stated goal is to reduce vaccine-preventable diseases and increase immunization rates. This review is specifically of this Division and its COVID-19 immunization awareness programs and COVID-19 vaccines and is limited to such.

MAJOR ISSUES NOTED

The ADPH is responsible for having clear policies and procedures for grant reimbursements. These policies and procedures must be properly designed and implemented for the grant programs to operate as intended. The ADPH must ensure that money reimbursed to subrecipients and vendors is well-documented and that all costs are necessary and reasonable for the work performed. The following issues were noted during our review:

♦ **Inadequate Documentation** – ADPH lacked adequate policies and procedures to ensure grant reimbursements were only made for allowable purposes. Vendors were reimbursed $27.94 million for expenses that were not adequately documented or were unrelated to the grants' purposes. Common issues included vague expense summaries, lack of itemization, and insufficient evidence of allowability or performance.

- **Equipment Management** – Subrecipients purchased equipment (e.g., vehicles, defibrillators, storage sheds, and a trailer) totaling at least $1.49 million using federal immunization grant program funds, but failed to include the items on the ADPH's state inventory listing as required by the State Auditor's Office. Additionally, the ADPH did not ensure that subrecipients continued to use the items and that the equipment had not been disposed of, as required by 2 CFR 200.313.

- **Capital Improvements** – Subrecipients used federal immunization grant program money for capital improvements (e.g., facility upgrades, power supply enhancements, etc.), totaling $146,177.00, in violation of federal and ADPH guidelines. The ADPH reviewed the documentation submitted for reimbursement and reimbursed these expenditures despite the unallowability of the expenses.

- **Prohibited Lobbying and Fundraising** – Subrecipients used federal immunization grant program money for political campaign materials and lobbying ($5,610.87), as well as fundraising activities ($18,064.01), both of which are prohibited under federal regulations. In addition, program income from fundraising was not properly applied to the COVID-19 awareness program as required by 2 CFR 200.307. The ADPH reviewed the documentation submitted for reimbursement and reimbursed these expenditures despite the unallowability of the expenses.

- **Unallowable Marketing** – Subrecipients improperly spent federal immunization grant program funds on marketing costs ($934,091.08), which is not allowed according to the ADPH's Immunization Program Operation's Manual. Additional expenses for entertainment, incentives, and food ($1,083,393.12) were not consistent with the COVID-19 awareness program and are not permissible under 2 CFR 200.421 or ADPH's Immunization Program Operation's Manual. The ADPH reviewed the documentation submitted for reimbursement and reimbursed these expenditures despite the unallowability of the expenses.

- **Fringe Benefits** – Subrecipients improperly spent federal immunization grant program funds totaling $117,516.43 on fringe benefit costs, violating the terms of the subrecipient agreement with ADPH. The ADPH reviewed the documentation submitted for reimbursement and reimbursed these expenditures despite the unallowability of the expenses.

CONCLUSION

The review identified significant weaknesses in ADPH’s grant management, internal controls, and compliance with federal and state guidelines. While the ADPH adopted some policies regarding reimbursement requests, there was not always proper oversight by management to ensure compliance with and adherence to policies in place. In addition, the ADPH had not established and implemented adequate, effective overall internal control policies and procedures over reimbursements, nor did it provide effective oversight to ensure accountability. The absence of controls and oversight exposed the ADPH to losses from unsubstantiated reimbursement requests. Addressing these issues is critical to safeguarding public funds, ensuring program effectiveness, and maintaining public trust in Alabama’s immunization efforts.

EXIT CONFERENCE

An exit conference was held to discuss the result of this report. The following individuals attended the exit conference: Karen Landers, Chief Medical Officer; Shaundra Morris, Chief Accountant and Director; Sherita Pace, Deputy Director; Burnestine Taylor, Medical Officer of Disease Control and Prevention; Kelly Stevens, Director Bureau of Communicable Diseases; Cathy Donald, Director Public Health Administrative Officer; Sancha Howard, General Counsel; Ken Nixon, Deputy General Counsel; and Debra Thrash, Office of Program Integrity Audit Director. Representing the Department of Examiners of Public Accounts were State Division Director Wonzie Wooden, State Division Assistant Director Gregory Grier, Director of Research and Professional Development James Hall, Audit Manager Sandra Charles-Dawson, and Examiner Trevonte Howard.

OVERVIEW

Authority

At the request of Dr. Scott Harris, State Health Officer, the Alabama Department of Examiners of Public Accounts (the "ADEPA") performed a review of the Alabama Department of Public Health (the "ADPH"). Specifically, Dr. Harris requested the ADEPA examine the financial transactions and records of the ADPH's Immunization Cooperative Agreement grant program.

Scope of Review

The scope of the ADEPA's review was limited to immunization services provided under the U. S. Department of Health and Human Services' grants 1NH23IP22582, 5NH23IP22582 and 6NH23IP22582. Specifically, we reviewed the ADPH's Immunization Division's Immunization Cooperative Agreement contract C10114218, along with other immunization program contracts for the period of July 1, 2020 through June 30, 2025. Our review included certain books, accounts, transactions and records deemed advisable and necessary to report on expenditures, contracts and other findings found to be in noncompliance of the law. Please note that our review of the Immunization Cooperative Agreement contract was not performed under any requirements which are a part of 2 CFR 200 (Uniform Guidance); however, we did use portions of the Uniform Guidance in reviewing the allowability of expenditures.

The ADEPA conducted single audits on the Immunization Cooperative Agreements program under the provisions of 2 CFR 200 (Uniform Guidance) for the fiscal years ended September 30, 2023, September 30, 2024 and September 30, 2025 as part of the State of Alabama's Statewide Single Audit. The Statewide Single Audit can be found on the ADEPA's website.

Profile of the Alabama Department of Public Health

The ADPH is the primary state health agency for the state of Alabama. The ADPH encompasses numerous divisions including the Bureau of Communicable Disease, which includes the Immunization Division. The Immunization Division's stated goal is to reduce vaccine-preventable diseases and increase immunization rates. The only Division included in our review is the Immunization Division.

The ADPH's Immunization Division entered into an agreement with the U. S. Department of Health and Human Services to provide certain immunization services under grants 1NH23IP22582, 5NH23IP22582 and 6NH23IP22582. The ADPH received and expended a total of $135,759,972 over a five-year period (07/01/2020-06/30/2025) under these grants. A portion of the grants was passed through to subrecipients under Immunization Cooperative Agreement contract C10114218.

METHODOLOGY

Based upon the information included in the request from Dr. Harris to perform a special review, the ADEPA's testing was initially focused on a specific immunization cooperative agreement contract and the subrecipients and vendors utilized for providing immunization awareness program services. A complete listing of all immunization expenditures was obtained and sorted by vendor name. We identified the specific subrecipient and all related vendors and performed testing on all expenditures. Due to the large number of issues noted during the review of the original subrecipient and its vendors, we determined that testing should be expanded to include other subrecipients and vendors receiving reimbursements through the immunization program. As a result, sixty-five of the remaining subrecipients and vendors were randomly selected for additional testing. During our testing of the sixty-five additional subrecipients and vendors, if any issues were noted, we increased the testing of that particular subrecipient or vendor to include all transactions.

RESULTS OF THE REVIEW

While the ADPH had some policies regarding reimbursement requests, there was not always proper oversight by management to ensure compliance with and adherence to policies. In addition, the ADPH had not established and implemented adequate, effective overall internal control policies and procedures over reimbursements, nor did they provide effective oversight to ensure accountability for compliance with grant agreements and subrecipient agreements. The absence of controls and oversight exposed the ADPH to losses from inadequately documented reimbursement requests. Addressing these issues is critical to safeguarding public funds, ensuring program effectiveness, and maintaining public trust in Alabama's immunization efforts.

The review identified significant issues in the ADPH's grant management, internal controls, and compliance with federal and state guidelines. These issues are discussed below.

Issue – Inadequate Documentation

The ADPH reimbursed subrecipients and vendors without adequate documentation provided to support that expenditures were reasonable, necessary, and for an allowable use of the federal immunization grant program.

Adequate documentation includes enough information and details to allow an individual to readily determine if the expenditure was made in accordance with grant regulations. Examples of adequate documentation includes: detailed invoices that identify what was purchased and cost of each item; payroll registers detailing individuals paid, the amount of hours worked and total amount paid; travel claims detailing dates and destinations of travel and; education and training records detailing what was taught, who attended, and the dates the training events took place.

The documentation provided to ADPH by subrecipients and vendors for the majority of the expenditures consisted only of a summary of the expenses incurred and did not include any details to specifically identify what was purchased or who was paid. For example, a request for reimbursement might only have a total amount for "materials and supplies" but did not specifically identify what was purchased using the grant funds or who was being paid for the materials and supplies. Additionally, the amounts for "salaries and benefits" on the reimbursement request might only have a total of payroll related expenses but did not identify specific individuals who were being paid and how much each individual was actually paid. The ADEPA noted that many of the requests for reimbursements submitted by subrecipients and vendors were similarly formatted. It appears that the format used by vendors and subrecipients was designed to only report requests for reimbursement in a summary form. The ADPH reviewed all documentation submitted by the subrecipients and vendors and reimbursed them for expenditures even though the requests for reimbursements did not contain adequate supporting documentation.

The ADPH did not have adequate policies and procedures in place over grant reimbursements. As a result, it was determined that $27,936,445.96 was reimbursed to subrecipients and vendors for expenses that were not adequately documented or were for expenses unrelated to the contract's purpose.

The following is a summary of reimbursements that were not properly documented or were for expenses unrelated to the federal immunization grant program's purpose:

- Administrative/Partnership fees and Salaries and Benefits - $16,299,639.49;
- Supplies and Materials - $2,643,551.92;
- Event costs (i.e., clinics, listening events, and incentives) - $4,250,655.63;
- Vaccine events - $333,176.31;
- Travel expenses - $512,292.75.
- Education and training - $423,159.09;
- Office expenses (for example – rent and utilities) - $616,666.69;
- Marketing expenses - $934,091.08;
- Documentary - $56,743.59; and
- Other costs (i.e., community donations and insurance) - $1,866,469.41.

A detailed breakdown is attached as Exhibit A.

The ADPH should ensure that all requests for reimbursement contain enough detailed information to allow the ADPH to ensure that expenditures are reasonable, necessary, allowable and made in accordance with grant regulations.

Issue – Equipment Management

Equipment was purchased using federal immunization program grant money, but the equipment was not included on the ADPH's inventory records.

Equipment purchased by a subrecipient with grant funds is considered to be an agency's property. The State of Alabama's State Auditor's Office requires that non-disposable personal property purchased with a cost over $500 be reported by the agency to the State Auditor's Office. These items should also be accounted for on an agency's inventory listing of personal property. The ADPH's subrecipients purchased equipment totaling at least $1,488,096.44 which was not included in the ADPH's inventory listing. This equipment included items such as vehicles, defibrillators, a storage shed and a trailer. Additionally, 2 CFR 200.313 provides that when equipment acquired under a federal award is no longer needed for the original project, program, or for other activities, the recipient or subrecipient must request disposition instructions from the federal agency or pass-through entity. The ADPH did not ensure that equipment purchased by subrecipients was still being utilized for its intended purposes or that the subrecipient properly disposed of equipment no longer needed.

The ADPH should ensure that all relevant grant restrictions as well as instructions for property management, use, and disposal are communicated to subrecipients and should verify that equipment obtained through the use of grant funds by subrecipients is properly recorded on the ADPH's inventory listing of non-disposable personal property.

Issue – Capital Improvements

Subrecipients improperly used federal immunization grant program money to make capital improvements to their facilities.

ADPH's Immunization Program Operating Manual (IPOM) states that building purchases, construction, and capital improvements are not permitted with federal immunization funds. Several subrecipients did not adhere to guidance provided in ADPH's IPOM and paid at least $146,177.00 for this type of expenditure. The subrecipients upgraded power supply and renovated/modified/repaired their facilities using the federal immunization grant program funds. The ADPH reviewed the documentation submitted by the subrecipients and vendors and reimbursed them for capital improvement related expenditures despite being expressly prohibited.

The subrecipients should comply with the guidance provided in the IPOM as well as the grant agreement. The ADPH must adequately review reimbursements requested to ensure compliance with program guidance and grant agreements.

Issue – Lobbying Expenses

Subrecipients improperly used federal immunization grant money for the payment of lobbying expenses.

During the review, it was noted that federal grant funds were used to purchase political campaign materials. Recipients of federal grant funds are prohibited from using federal funds for lobbying activities under 2 CFR 200.450. According to 2 CFR 200.450, lobbying costs, which includes attempts to influence federal officials, members of Congress, or legislative outcomes, are unallowable under federal cost principles and must not be charged to federal awards. We identified three instances in which subrecipients spent a total of $5,610.87 for lobbying costs. The ADPH reviewed the documentation submitted by the subrecipient and reimbursed them for these expenditures even though they were expressly prohibited.

The ADPH should implement policies for staff and subrecipients that clearly define the exclusion of politically driven purchases and donations. They should also strengthen expenditure review controls, and train staff on federal restrictions related to lobbying.

Issue – Fundraising Expenses

Federal grant funds were improperly used to finance fundraising activities that were not related to the federal immunization grant program.

During the review, we identified two subrecipients that expended federal immunization grant program money totaling $18,064.01 for fundraising activities that were not related to COVID-19 awareness program or COVID-19 vaccines. One event raised over $300,000 for an unrelated association; however, the amount raised for the other activities could not be determined. These fundraising costs were recorded as program expenses and paid using federal grant funds.

The amounts collected through the fundraising efforts were not applied to the COVID-19 awareness program or COVID-19 vaccine program in accordance with applicable federal requirements, specifically 2 CFR 200.307. In practice, program income is to be used for the benefit of the program and should be expended before requesting additional funds.

The ADPH should implement procedures to ensure that all program income is properly identified, documented and applied to the program. Additionally, the ADPH should ensure that fundraising expenditures are not charged to a federal program if the proceeds raised are not related to the federal program. Internal controls should be strengthened and training provided to staff regarding prohibited uses of federal funds.

Issue – Marketing Expenses/Entertainment

Subrecipients improperly paid for marketing costs using federal immunization program grant money, contrary to ADPH's Immunization Program Operation's Manual (IPOM). Additionally, expenses for entertainment, incentives, and food did not appear to be aligned with COVID-19 vaccine outreach.

During the review, it was noted that multiple marketing-related expenses were paid from federal immunization grant program money. These expenses included advertisements in local publications promoting the organization, branded promotional giveaways, and media campaigns designed to enhance the general image of the entity rather than to support specific program objectives. A total of twenty-five subrecipients submitted reimbursement requests totaling $934,091.08 for marketing-related expenses that could not be verified as allowable immunization grant activities.

Additionally, twenty-three subrecipients did not adhere with 2 CFR 200.421 or the guidance provided in ADPH's IPOM. According to 2 CFR 200.421, public relations costs, including costs of promotional items and memorabilia, are not allowable. Additionally, the IPOM clarifies that expenses for entertainment, promotional, and incentive materials are not allowable uses of federal immunization grant program money. These subrecipients submitted invoices totaling $1,083,393.12 for food, incentives, and entertainment related to activities that did not focus on the education, outreach, or promotion of the COVID-19 vaccine, as required by the ADPH's IPOM and 2 CFR 200.421.

The ADPH reviewed the documentation submitted by the subrecipients and reimbursed them for these expenditures even though they were expressly prohibited.

The ADPH and its subrecipients should ensure that they are complying with program guidance (IPOM), applicable CFR sections, and grant agreements.

Issue – Fringe Benefit Expenses

Subrecipients improperly used federal immunization grant program money on fringe benefits costs.

The review identified fringe benefit costs, including items such as FICA-Medicare, SSI, Federal unemployment, that were paid using federal immunization grant program money. The agreements between the ADPH and subrecipients contain specific language in Section 4.2 that states fringe benefits costs are not allowable. We identified subrecipients who were reimbursed a total of $117,516.43 in fringe benefit costs from the federal immunization grant program money.

The ADPH reviewed the documentation submitted by the subrecipients and reimbursed them for these fringe benefits expenditures even though they were expressly prohibited.

The ADPH should monitor subrecipients to ensure adherence to the terms and conditions of grant agreements and that only appropriate costs are charged to the grants.

Other Information

Exhibit A

July 1, 2020 through June 30, 2025

Vendor	Expenses with Inadequate Documentation or Unrelated to Contract Purposes
Vendor #1	$ 5,749.55
Vendor #2	553,099.66
Vendor #3	470,536.05
Vendor #4	329,279.16
Vendor #5	35,546.55
Vendor #6	1,571,765.74
Vendor #7	327,404.14
Vendor #8	1,004,615.13
Vendor #9	554,656.80
Vendor #10	712,479.99
Vendor #11	329,747.71
Vendor #12	225,194.79
Vendor #13	52,533.24
Vendor #14	346,876.83
Vendor #15	16,571.40
Vendor #16	696,221.54
Vendor #17	1,673,387.72
Vendor #18	1,902,871.22
Vendor #19	1,897,083.30
Vendor #20	1,612,769.03
Vendor #21	621,033.70
Vendor #22	619,668.63
Vendor #23	294,408.07
Vendor #24	750,000.38
Vendor #25	343,591.73
Vendor #26	732,021.94
Vendor #27	799,902.63
Vendor #28	2,897,734.37
Vendor #29	275,336.38
Vendor #30	310,520.26
Vendor #31	434,884.54
Vendor #32	261,150.20
Vendor #33	86,986.18
Vendor #34	468,286.66
Vendor #35	262,460.67
Vendor #36	372,420.21
Vendor #37	441,911.47
Miscellaneous Vendors	3,645,738.39
Total	$27,936,445.96

Vendor #1

Vendor #1 requested and received reimbursements of $5,749.55 for salaries. The $5,749.55 expense did not have adequate supporting documentation.

Vendor #2

Vendor #2 requested and received reimbursements of $702,436.79. The total amount of reimbursements with inadequate supporting documentation was $553,099.66 for the items shown below:

- $166,921.22 – salaries;
- $33,333.36 – administrative costs;
- $1,137.80 – supplies and materials;
- $188,173.93 – contract services/consultant costs;
- $274.53 – marketing;
- $4,333.33 – coordinator fee;
- $11,373.69 – indirect costs;
- $13,079.15 – travel; and
- $134,472.65 – vaccine storage, data entry, and vaccine event that did not have the necessary support.

Vendor #3

Vendor #3 requested and received reimbursements of $470,536.05. The total amount of reimbursements with inadequate supporting documentation was $470,536.05 for the items shown below:

- $101,521.50 – salaries;
- $500.00 – travel;
- $20,329.77 – contract services;
- $177,500.29 – supplies; and
- $170,684.49 – equipment.

Vendor #4

Vendor #4 requested and received reimbursements of $334,542.13. The total amount of reimbursements with inadequate supporting documentation is $329,279.16 for the items shown below:

- $210,576.23 – salaries;
- $27,399.99 – consultant costs;
- $21,195.63 – travel and mileage;
- $28,671.92 – other direct costs;
- $23,519.95 – equipment; and
- $17,915.44 – materials and supplies.

Vendor #5

Vendor #5 requested and received reimbursements of $43,140.60. The total amount of reimbursements with inadequate supporting documentation is $35,546.55 for the items shown below:

- $3,705.00 – salaries;
- $3,110.00 – consultant fees;
- $7,329.85 – event costs;
- $9,649.49 – equipment;
- $5,213.62 – supplies and equipment;
- $3,650.00 – marketing; and
- $2,888.59 – incentives.

Vendor #6

Vendor #6 requested and received reimbursements of $1,571,765.74. The total amount of reimbursements with inadequate supporting documentation is $1,571,765.74 for the items shown below:

- $201,050.00 – salaries;
- $1,147,992.31 – contractor/consultant fees;
- $23,788.40 – travel;
- $6,946.00 – equipment;
- $8,000 – rent; and
- $183,989.03 – materials and supplies, of which $5,510.87 was for City Council campaign signage that was related to lobbying and $9,500.00 for renovations.

Vendor #7

Vendor #7 requested and received reimbursements of $332,971.09. The total amount of reimbursements with inadequate supporting documentation is $327,404.14 for the items shown below:

- $168,929.94 – salaries;
- $45,417.90 – contractor/consultant fee;
- $1,930.00 – vaccine event;
- $2,761.11 – travel;
- $8,334.80 – marketing;
- $34,492.34 – equipment;
- $2,981.99 – materials and supplies;
- $6,225.00 – rent;
- $56,256.06 – incentives, food, and events; and
- $75.00 – other costs.

Vendor #8

Vendor #8 requested reimbursements of $1,000,001.00. Vendor #8 was reimbursed a total of $1,004,615.13. The difference between the amounts requested and amounts reimbursed was due to mathematical errors made by the vendor in their reimbursement requests. The total amount of reimbursements with inadequate supporting documentation is $1,004,615.13 for the items shown below:

- $324,091.72 – salaries;
- $263,921.78 – consultants;
- $2,126.52 – travel;
- $89,528.28 – event costs;
- $133,377.55 – equipment;
- $32,443.69 – marketing; and
- $159,125.59 – supplies and materials.

Vendor #9

Vendor #9 requested and received reimbursements of $669,838.10. The total amount of reimbursements with inadequate supporting documentation is $554,656.80 for the items shown below:

- $179,092.89 – salaries;
- $24,055.00 – consultants;
- $2,040.31 – mileage;
- $5,640.43 – phone/internet;
- $48,375.61 – event and incentives;
- $14,215.15 – marketing;
- $20,500.00 – rent;
- $9,964.96 – utilities and other costs;
- $13,227.74 – supplies and materials;
- $48,002.37 – shed;
- $89,070.00 – work on shed installation;
- $90,723.51 – equipment; and
- $9,748.83 – no description provided.

Vendor #10

Vendor #10 requested and received reimbursements of $717,777.77. The total amount of reimbursements with inadequate supporting documentation is $712,479.99 for the items shown below:

- $334,640.55 – salaries and administrative costs;
- $156,478.48 – vaccine event and promotional items;
- $127,144.98 – marketing;
- $12,717.83 – equipment;
- $73,932.22 – no description provided; and
- $7,565.93 – supplies and materials.

Vendor #11

Vendor #11 requested and received reimbursements of $467,798.05. The total amount of reimbursements with inadequate supporting documentation is $329,747.71 for the items shown below:

- $274,002.38 – salaries;
- $6,748.26 – supplies and materials;
- $1,227.07 – equipment;
- $9,270.00 – grant writing and other costs; and
- $38,500.00 – events that did not align with the grant purpose.

Vendor #12

Vendor #12 requested and received reimbursements of $284,548.80. The total amount of reimbursements with inadequate supporting documentation is $225,194.79 for the items shown below:

- $104,092.75 – salaries;
- $6,715.43 – marketing;
- $9,121.43 – equipment;
- $500.00 – supplies;
- $1,918.70 – mileage;
- $24,000.00 – vaccines/listening event;
- $13,045.69 – event costs;
- $11,735.00 – incentives;
- $15,477.22 – nurses and registrars; and
- $38,588.57 – no description provided.

Vendor #13

Vender #13 requested and received reimbursements of $52,533.24. The $52,533.24 was classified on the invoices as other cost for dental materials which do not align with the purpose of the immunization grant.

Vendor #14

Vendor #14 requested and received reimbursements of $377,138.12. The total amount of reimbursements with inadequate supporting documentation is $346,876.83 for the items shown below:

- $142,400.00 – salaries;
- $17,718.38 – consultant;
- $7,184.07 – mileage;
- $37,355.53 – event cost and incentives;
- $60,833.81 – supplies and materials;
- $16,873.01 – equipment;
- $7,626.12 – rent and utilities;
- $12,100.00 – voice sessions that did not align with the purpose of the grant;
- $43,343.59 – documentary that did not align with the purpose of the grant; and
- $1,442.32 – other costs.

Vendor #15

Vendor #15 requested and received reimbursements of $16,571.40. The total amount of reimbursements with inadequate supporting documentation is $16,571.40 for the items shown below:

- $480.00 – salaries;
- $467.60 – travel; and
- $15,623.80 – supplies and materials.

Vendor #16

Vendor #16 requested and received reimbursements of $750,751.39. The total amount of reimbursements with inadequate supporting documentation is $696,221.54 for the items shown below:

- $192,844.10 – salaries;
- $51,290.31 – equipment;
- $151,396.90 – supplies and materials;
- $29,548.59 – clinical stipends;
- $107,559.31 – non-clinical stipends;
- $14,748.00 – consultants;
- $9,949.00 – marketing;
- $92,378.92 – clinics, event costs and incentives;
- $5,676.91 – no description provided;
- $30,830.50 – other costs; and
- $9,999.00 – sub-agreement with no details provided.

Vendor #17

Vendor #17 requested and received reimbursements of $1,747,042.20. The total amount of reimbursements with inadequate supporting documentation is $1,673,387.72 for the items shown below:

- $693,070.00 – salaries;
- $87,883.65 – travel;
- $9,500.00 – consultants;
- $714,000.00 – listening events;
- $152,126.23 – administrative costs;
- $7,916.70 – equipment; and
- $8,891.14 – no description provided.

Vendor #18

Vendor #18 requested and received reimbursements of $1,902,871.22. The total amount of reimbursements with inadequate supporting documentation is $1,902,871.22 for the items shown below:

- $929,500.00 – salaries;
- $60,173.88 – travel;
- $30,925.00 – program media outreach;
- $70,800.00 – consultants;
- $617,000.00 – listening events;
- $172,988.30 – administrative costs;
- $10,886.60 – equipment; and
- $10,597.44 – other costs.

Vendor #19

Vendor #19 requested reimbursements of $1,875,839.15. Vendor #19 was reimbursed a total of $1,897,083.30. The difference between the amounts requested and amounts reimbursed was due to mathematical errors made by the vendor in their reimbursement requests. The total amount of reimbursements with inadequate supporting documentation is $1,897,083.30 for the items shown below:

- $894,500.00 – salaries;
- $53,922.40 – travel;
- $25,775.00 – program media outreach;
- $45,000.00 – consultants;
- $640,000.00 – listening events;
- $220,523.85 – administrative costs;
- $16,223.40 – equipment; and
- $1,138.65 – other costs.

Vendor #20

Vendor #20 requested and received reimbursements of $1,625,910.48. The total amount of reimbursements with inadequate supporting documentation is $1,612,769.03 for the items shown below:

- $671,000.00 – salaries;
- $47,819.30 – travel;
- $11,883.06 – program media outreach;
- $107,387.50 – consultants;
- $544,500.00 – listening events;
- $147,810.04 – administrative costs;
- $11,155.57 – equipment;
- $23,850.00 – staff training;
- $37,511.52 – office expenses;
- $1,105.00 – accounting and payroll; and
- $8,747.04 – other costs.

Vendor #21

Vendor #21 requested and received reimbursements of $633,326.04. The total amount of reimbursements with inadequate supporting documentation is $621,033.70 for the items shown below:

- $97,255.74 – salaries;
- $162,973.37 – consultant cost;
- $5,277.23 – travel;
- $103,670.72 – marketing;
- $106,624.39 – event costs;
- $117,291.39 – equipment; and
- $27,940.86 – supplies and materials.

Vendor #22

Vendor #22 requested and received reimbursements of $623,581.29. The total amount of reimbursements with inadequate supporting documentation is $619,668.63 for the items shown below:

- $227,205.98 – salaries and fringe benefits;
- $41,000.00 – consultant costs;
- $13,871.07 – vehicle expenses;
- $63,497.24 – marketing and communication;
- $8,436.76 – office and clinic supplies;
- $253,162.74 – equipment; and
- $12,494.84 – events and incentives.

Vendor #23

Vendor #23 requested reimbursements of $294,228.88. Vendor #23 was reimbursed a total of $294,408.07. The difference between the amounts requested and amounts reimbursed was due to mathematical errors made by the vendor in their reimbursement requests. The total amount of reimbursements with inadequate supporting documentation is $294,408.07 for the items shown below:

- $171,990.75 – salaries;
- $3,150.00 – contractors;
- $96,585.77 – clinic events;
- $3,022.70 – vaccine workshops;
- $600.00 – storage;
- $960.80 – supplies;
- $683.84 – equipment;
- $10,736.45 – marketing; and
- $6,677.76 – other costs.

Vendor #24

Vendor #24 requested and received reimbursements of $750,000.38. The total amount of reimbursements with inadequate supporting documentation is $750,000.38 for the items shown below:

- $325,141.73 – salaries;
- $75,832.66 – contractors;
- $46,301.77 – administrative costs;
- $2,594.84 – phone and internet;
- $7,492.66 – travel;
- $84,866.14 – supplies and equipment;
- $11,922.01 – equipment;
- $12,306.03 – miscellaneous (storage fee, medical waste, HVAC, medical records and rental fee);
- $1,700.00 – marketing;
- $137,353.53 – public education; and
- $44,489.00 – vaccine event, staffing and setup.

Vendor #25

Vendor #25 requested and received reimbursements of $348,301.33. The total amount of reimbursements with inadequate supporting documentation is $343,591.73 for the items shown below:

- $108,678.74 – salaries;
- $46,965.73 – consultants;
- $44,809.52 – marketing;
- $3,022.92 – supplies;
- $37,373.12 – equipment;
- $8,219.39 – travel;
- $77,183.26 – clinics and events;
- $7,180.04 – education;
- $9,992.66 – community donations; and
- $166.35 – tech support.

Vendor #26

Vendor #26 requested and received reimbursements of $732,021.94. The total amount of reimbursements with inadequate supporting documentation is $732,021.94 for the items shown below:

- $357,228.15 – salaries;
- $217,510.51 – consultants;
- $80,294.00 – clinic, expenses, and clinic visits;
- $50,638.06 – supplies;
- $1,700.00 – training event;
- $9,357.79 – marketing;
- $4,510.00 – incentives;
- $2,991.45 – equipment;
- $761.98 – travel; and
- $7,030.00 – other costs.

Vendor #27

Vendor #27 requested and received reimbursements of $802,692.61. The total amount of reimbursements with inadequate supporting documentation is $799,902.63 for the items shown below:

- $395,864.18 – salaries;
- $30,845.41 – travel;
- $22,650.00 – consultant and sub-contractor fees;
- $19,861.13 – building usage and storage;
- $40,761.22 – equipment;
- $4,014.55 – supplies and postage;
- $40,281.97 – other costs;
- $15,356.00 – education;
- $26,060.00 – marketing;
- $108,606.37 – community events;
- $1,800.00 – cell phone and internet charges;
- $78,627.91 – vaccine clinics; and
- $15,173.89 – incentives.

Vendor #28

Vendor #28 requested and received reimbursements of $7,381,069.59. The total amount of reimbursements with inadequate documentation is $2,897,734.37 for the items shown below:

- $2,112,686.35 – administrative fee;
- $156,000.00 – consultant costs (legal, accounting, and other);
- $504,947.86 – salaries and fringe benefits;
- $836.28 – travel;
- $541.59 – equipment;
- $42,760.82 – indirect cost;
- $6,793.24 – other costs; and
- $73,168.23 – supplies and materials.

Vendor #29

Vendor #29 requested and received reimbursements of $275,336.38. The total amount of reimbursements with inadequate supporting documentation is $275,336.38 for the items shown below:

- $121,091.66 – salaries;
- $53,899.92 – equipment;
- $750.00 – marketing;
- $83,200.00 – rent;
- $3,924.51 – utilities; and
- $12,470.29 – operating expenses.

Vendor #30

Vendor #30 requested and received reimbursements of $310,520.26. The total amount of reimbursements with inadequate supporting documentation is $310,520.26 for the items shown below:

- $113,167.90 – salaries;
- $18.57 – mileage and travel expenses;
- $8,884.94 – event costs;
- $5,067.31 – supplies;
- $36,109.19 – equipment;
- $62,895.00 – marketing;
- $70,000.00 – storage/rent;
- $13,410.04 – utilities; and
- $967.31 – education.

Vendor #31

Vendor #31 requested reimbursements of $434,884.50. Vendor #31 was reimbursed $434,884.54. The difference between the amounts requested and amounts reimbursed was due to mathematical errors made by the vendor in their reimbursement requests. The total amount of reimbursements with inadequate supporting documentation is $434,884.54 for the items shown below:

- $326,597.97 – salaries;
- $2,338.23 – mileage and travel expenses;
- $45,114.37 – equipment;
- $1,107.94 – supplies and materials;
- $27,833.04 – marketing;
- $564.36 – event costs; and
- $31,328.63 – other costs.

Vendor #32

Vendor #32 requested and received reimbursements of $261,514.47. The total amount of reimbursements with inadequate supporting documentation is $261,150.20 for the items shown below:

- $174,668.72 – salaries;
- $6,003.74 – mileage and travel expenses;
- $11,066.31 – event costs;
- $12,301.26 – supplies and materials;
- $8,273.05 – equipment;
- $31,169.07 – marketing; and
- $17,668.05 – rent.

Vendor #33

Vendor #33 requested reimbursements of $86,985.65. Vendor #33 was reimbursed a total of $86,986.18. The difference between the amounts requested and amounts reimbursed was due to mathematical errors made by the vendor in their reimbursement requests. The total amount of reimbursements with inadequate supporting documentation is $86,986.18 for the items shown below:

- $44,133.33 – salaries;
- $1,306.26 – supplies and materials;
- $1,895.00 – marketing;
- $13,750.00 – rent and storage;
- $16,996.52 – utilities;
- $8,865.07 – insurance; and
- $40.00 – incentives.

Vendor #34

Vendor #34 requested and received reimbursements of $468,286.66. The total amount of reimbursements with inadequate supporting documentation was $468,286.66 for the items shown below:

- $172,647.90 – salaries;
- $6,672.72 – mileage and travel expenses;
- $6,506.49 – phone and internet;
- $235,298.42 – event costs;
- $863.85 – supplies;
- $3,309.50 – equipment;
- $21,086.66 – marketing;
- $21,387.12 – rent;
- $491.50 – utilities; and
- $22.50 – other costs.

Vendor #35

Vendor #35 requested and received reimbursements of $262,460.67. The total amount of reimbursements with inadequate supporting documentation was $262,460.67 for the items shown below:

- $134,436.77 – salaries;
- $38,787.48 – equipment;
- $2,280.18 – supplies and materials;
- $59,073.46 – operating expenses; and
- $27,882.78 – marketing.

Vendor #36

Vendor #36 requested and received reimbursements of $372,420.21. The total amount of reimbursements with inadequate supporting documentation was $372,420.21 for the items shown below:

- $142,672.70 – salaries;
- $9,119.85 – mileage and travel expenses;
- $1,414.85 – event costs;
- $3,985.59 – supplies and materials;
- $6,603.18 – equipment;
- $180,000.00 – marketing; and
- $28,624.04 – pharmacy software.

Vendor #37

Vendor #37 requested reimbursements of $441,912.07. Vendor #37 was reimbursed a total of $441,911.47. The difference between the amounts requested and amounts reimbursed was due to mathematical errors made by the vendor in their reimbursement requests. The total amount of reimbursements with inadequate supporting documentation was $441,911.47 for the items shown below:

- $139,096.76 – salaries;
- $16,089.04 – mileage and travel expenses;
- $21,572.35 – event costs;
- $3,649.58 – supplies;
- $66,374.85 – equipment;
- $15,894.35 – marketing; and
- $179,234.54 – insurance, organizational and facility expenses.

<u>Other Miscellaneous Vendors</u>

A random selection of an additional 65 subrecipients and vendors was tested, as described in our methodology. These additional subrecipients and vendors requested and received reimbursements totaling $5,557,795.72. The total amount of reimbursements found to be unallowable or with inadequate supporting documentation was $3,645,738.39 for the items shown below:

- $1,278,252.57 – salaries and benefits;
- $79,885.86 – mileage and other travel expenses;
- $19,882.12 – equipment;
- $37,280.98 – outreach;
- $41,232.53 – evaluations;
- $236,360.74 – supplies;
- $29,952.69 – accounting and payroll services;
- $117,948.49 – indirect cost;
- $58,825.14 – program staff development and education;
- $107,473.66 – events, promotional items, marketing and implementation;
- $24,360.00 – rent;
- $58,814.38 – nurses;
- $23,020.00 – registrars;
- $447,603.92 – vaccine/listening events;
- $120.00 – information technology; and
- $1,084,725.31 – other unrelated expenses that include:
  - $2,000.00 – rental facility
  - $1,854.12 – miscellaneous
  - $11,769.54 – other amounts not detailed
  - $211,272.27 – Items with no explanation provided
  - $857,829.38 – amounts for which no support at all was provided.