



**HARRIS COUNTY HOSPITAL DISTRICT,
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS**

Reports on Federal and State Award Programs

Year ended February 29, 2012

**HARRIS COUNTY HOSPITAL DISTRICT,
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS**

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KPMG LLP
811 Main Street
Houston, TX 77002

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

The Board of Managers
Harris County Hospital District
Houston, Texas:

We have audited the financial statements of Harris County Hospital District (the District) as of and for the year ended February 29, 2012, and have issued our report thereon dated June 15, 2012. Our report makes reference to the adoption of Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and 34*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Managers, management, others within the District, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 15, 2012



KPMG LLP
811 Main Street
Houston, TX 77002

Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and the State of Texas Single Audit Circular

The Board of Managers
Harris County Hospital District
Houston, Texas:

Compliance

We have audited Harris County Hospital District's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the District's major federal and state programs for the year ended February 29, 2012. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended February 29, 2012.

Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the

State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2012-1. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The District's responses to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the District's response and, accordingly, we express no opinion on the response.

Schedule of Expenditures of Federal and State Awards

We have audited the basic financial statements of the District as of and for the year ended February 29, 2012, and have issued our report thereon dated June 15, 2012 which contained an unqualified opinion on those financial statements. Our report makes reference to the adoption of Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and 34*. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to June 15, 2012. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the *State of Texas Single Audit Circular*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

This report is intended solely for the information and use of the Board of Managers, management, others within the District, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 15, 2012

HARRIS COUNTY HOSPITAL DISTRICT, A COMPONENT UNIT OF HARRIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED FEBRUARY 29, 2012

Federal Grantor/Pass-Through Grantor/ State Grantor/Federal Program Title	Catalog of Federal Domestic Assistance Number	Grantor Number	Grant Period	Expenditures
U.S. Department of Health and Human Services				
Grants to Provide Outpatient Early Intervention Services With Respect to HIV Disease	93.918	5-H76-HA00128-20	01-01-11-12-31-11	\$ 700,373
	93.918	5-H76-HA00128-21	01-01-12-12-31-12	<u>132,286</u>
Total - CFDA 93.918				832,659
Consolidated Health Centers	93.224	6-H80-CS00038-10	11-01-10-10-31-11	1,719,602
	93.224	6-H80-CS00038-11	11-01-11-10-31-12	<u>840,649</u>
Total - CFDA 93.224				2,560,251
ARRA-Health Center Integrated Services Development Initiative	93.703	6-H8B-CS11567	03-27-09-03-26-11	11,486
	93.703	6-C81-CS14178	06-29-09-06-28-11	<u>191,912</u>
Total - CFDA 93.703				203,398
Health Care and Other Facilities	93.887	1-C76-HF19522	08-01-10-08-31-12	140,364
	93.887	1-C76-HF19875	09-01-10-08-31-11	<u>293,835</u>
Total - CFDA 93.887				434,199
Specially Selected Health Projects	93.888	D1DHP20341	09-01-10-08-31-11	99,000
Total Direct U.S. Department of Health and Human Services				<u>4,129,507</u>
<i>Passed Through Harris County Public Health and Environmental Services:</i>				
HIV Emergency Relief Project Grants (Fee-for-Service)	93.914	10GEN2791	03-01-10-02-28-11	6,236,035
Total Passed Through Harris County Public Health & Environmental Services				<u>6,236,035</u>
<i>Passed Through Houston Regional HIV/AIDS Resource Group:</i>				
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	11HCH00RWD	08-01-10-07-31-11	159,684
	93.153	12HCH00RWD	08-01-11-07-31-12	78,271
	93.153	11HCH00RWDY	09-01-10-08-31-11	145,328
	93.153	12HCH00RWDY	09-01-11-08-31-12	<u>43,275</u>
Total - CFDA 93.153				426,558
Total Passed Through Houston Regional HIV/AIDS Resource Group				<u>426,558</u>
<i>Passed Through The Southeast Regional Advisory Council</i>				
National Bioterrorism Hospital Preparedness Program	93.889	N/A	07-01-10-06-30-11	48,954
Total Passed The Through Southeast Regional Advisory Council				<u>48,954</u>

HARRIS COUNTY HOSPITAL DISTRICT, A COMPONENT UNIT OF HARRIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED FEBRUARY 29, 2012

Federal Grantor/Pass-Through Grantor/ State Grantor/Federal Program Title	Catalog of Federal Domestic Assistance Number	Grantor Number	Grant Period	Expenditures
<i>Passed Through The City of Houston</i>				
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943	C11-001-7	09-30-10-09-29-11	169,348
HIV Prevention Activities — Health Department Based	93.940	C12-001-7	09-30-11-12-31-11	42,798
	93.940	C12-001-7	01-01-12-12-31-12	34,512
	93.940	C11-034-1	01-01-11-12-31-11	106,868
	93.940	C12-034-1	01-01-12-12-31-12	4,967
Total - CFDA 93.940				189,145
Total Passed Through The City of Houston				358,493
<i>Passed Through Texas Department of State Health Services:</i>				
ARRA-Prevention and Wellness-States, Territories, and Pacific Islands	93.723	2011-038109	06-15-11-03-31-12	22,183
Centers for Disease Control and Prevention-Investigations and Technical Assistance (Fee-for-service)	93.283	2010-035693	07-01-10-06-30-11	78,880
	93.283	2011-038377	07-01-11-06-30-12	138,837
Total - CFDA 93.283				217,717
Maternal and Child Health Services Block Grant to the States (Fee-for-Service)	93.994	2011-037079	09-01-10-08-31-11	3,498
	93.994	2012-039642	09-01-11-08-31-12	4,706
	93.994	2011-036629	09-01-10-08-31-11	15,279
	93.994	2012-039452	09-01-11-08-31-12	13,435
Total - CFDA 93.994				36,918
HIV Prevention Activities — Health Department Based	93.940	2011-037433	01-01-11-12-31-11	86,577
	93.940	2012-040346	01-01-12-12-31-12	13,949
Total - CFDA 93.940				100,526
Total Passed Through The Texas Department of State Health Services				377,344
<i>Passed Through Dallas County Hospital District:</i>				
AIDS Education and Training Centers	93.145	Other - 1477	07-01-10-06-30-11	36,758
	93.145	Other - 3045	07-01-11-06-30-12	33,840
Total - CFDA 93.145				70,598
Total Passed Through The Dallas County Hospital District				70,598
Total U.S. Department of Health and Human Services				11,647,489

HARRIS COUNTY HOSPITAL DISTRICT, A COMPONENT UNIT OF HARRIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED FEBRUARY 29, 2012

Federal Grantor/Pass-Through Grantor/ State Grantor/Federal Program Title	Catalog of Federal Domestic Assistance Number	Grantor Number	Grant Period	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER				
U.S. Department of Health and Human Services				
<i>Passed Through The Baylor College of Medicine</i>				
Centers for Research & Demonstration for Health Promotion and Disease Prevention	93.135	5600286044	09-28-10-09-27-11	107,406
	93.135	5600286044	09-28-11-09-27-12	<u>65,485</u>
Total - CFDA 93.135				<u>172,891</u>
Mental Health Research Grants	93.242	5600494045	08-01-10-07-31-11	5,370
	93.242	5600494045	08-01-11-05-31-12	<u>6,055</u>
Total - CFDA 93.242				<u>11,425</u>
Total Passed Through The Baylor College of Medicine				<u>184,316</u>
<i>Passed Through The University of Texas M.D. Anderson Cancer Center</i>				
Innovations in Applied Public Health Research	93.061	32475/98110488	09-01-10 - 08-31-12	88,315
Cancer Cause and Prevention Research	93.393	33110/98010570	09-01-10 - 08-31-11	6,314
	93.393	11111276/98010570	09-01-11 - 08-31-12	<u>13,858</u>
Total - CFDA 93.393				<u>20,172</u>
Total Passed Through The University of Texas MD Anderson Cancer Center				<u>108,487</u>
Total Research and Development Cluster				<u>292,803</u>
Total Expenditures of Federal Awards				<u>11,940,292</u>
Texas Department of State Health Services				
DFCHS-Healthy Texas Babies		2012-040624	12-01-11-08-31-13	7,933
CHS-Breast and Cervical Cancer (Fee-for-service)		2010-035693	07-01-10-06-30-11	14,072
		2011-038377	07-01-11-06-30-12	<u>15,368</u>
Total - CHS-Breast and Cervical Cancer (Fee-for-service)				<u>29,440</u>
Maternal and Child Health Services Block Grant to the States (MCH Block Grants) (Fee-for-Service)		2011-037079	09-01-10-08-31-11	28,570
		2012-039642	09-01-11-08-31-12	<u>27,512</u>
Total - Maternal and Child Health Services Block Grant to the States (MCH Block Grants) (Fee-for-Service)				<u>56,082</u>

(Continued)

**HARRIS COUNTY HOSPITAL DISTRICT,
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 29, 2012**

Federal Grantor/Pass-Through Grantor/ State Grantor/Federal Program Title	Catalog of Federal Domestic Assistance Number	Grantor Number	Grant Period	Expenditures
SHS-Case Management		2011-035932	09-01-10-08-31-11	60,000
		2012-039000	09-01-11-08-31-12	44,698
Total - SHS-Case Management				<u>104,698</u>
TB-Prevention and Control-Hospitals (Fee-for-service)		2011-035127	09-01-10-08-31-11	8,960
		2012-039049	09-01-11-08-31-12	7,280
Total - TB-Prevention and Control-Hospitals (Fee-for-service)				<u>16,240</u>
CHS-Primary Health Care		2011-036914	09-01-10-08-31-11	17,101
CHS-Epilepsy Services		2011-035530	09-01-10-08-31-11	23,771
		2012-039757	09-01-11-08-31-12	752
Total - CHS-Epilepsy Services				<u>24,523</u>
CHS-Fee for Service		2011-036629	09-01-10-08-31-11	(387)
		2012-039452	09-01-11-08-31-12	343
Total - CHS-Fee for Service				<u>(44)</u>
Total Direct Texas Department of State Health Services				<u>255,973</u>
<i>Passed Through The City of Houston</i>				
Rapid Testing		D11-001-2	09-01-10-08-31-11	257,291
DSHS Expanded and Integrated HIV Testing		D12-001-2	09-01-11-08-31-12	105,916
Total Passed Through The City of Houston				<u>363,207</u>
Total Texas Department of State Health Services				619,180
Cancer Prevention and Research Institute of Texas (CPRIT)				
<i>Passed through The Baylor College of Medicine</i>				
Community Collaboration to Empower the Medically Underserved for Cancer Prevention and Control		101400766	08-01-10-07-31-11	201,491
		5600682188	08-01-11-07-31-12	295,544
Total Passed Through The Baylor College of Medicine				<u>497,035</u>
Total Cancer Prevention and Research Institute of Texas (CPRIT)				497,035
Total Expenditures of State Awards				<u>1,116,215</u>
Total Expenditures of Federal and State Awards				<u>\$ 13,056,507</u>

**HARRIS COUNTY HOSPITAL DISTRICT,
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS**
Notes to Schedule of Expenditures of Federal and State Awards
Year ended February 29, 2012

(1) General

The schedule of expenditures of federal and state awards (Schedule) presents expenditures for all federal and state programs that were in effect during the year ended February 29, 2012.

(2) Basis of Accounting

Expenditures are reported on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The information in this Schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State of Texas Single Audit Circular*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the financial statements. Because the schedule presents only a selected portion of the operations of Harris County Hospital District (the District), it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

(3) Fee-For-Service Programs

Certain grants are noted as fee-for-service programs on the Schedule. The expenditures shown for these grants represent amounts paid for particular services performed by the District during fiscal year 2012.

(4) Schedule May Not Agree with Other Federal and State Award Reporting

The information included in the Schedule may not fully agree with other federal award reports that the auditee submits directly to federal granting agencies because, among other reasons, the award report (a) may be prepared for a different fiscal period and (b) may include cumulative (from prior years) data rather than data for the current year only.

(5) Subrecipients

Of the federal award expenditures presented in the Schedule, the District provided federal awards to subrecipients as follows:

Program title	CFDA No.	Amount provided
Consolidated Health Centers	93.224	\$ 79,956

**HARRIS COUNTY HOSPITAL DISTRICT,
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs – Federal and State Awards

Year ended February 29, 2012

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditor’s report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	_____ yes <u> x </u> no
• Reportable condition(s) identified that are not considered to be material weaknesses?	_____ yes <u> x </u> none reported
Noncompliance material to financial statements noted?	_____ yes <u> x </u> no

Federal and State Awards

Internal control over major programs:	
• Material weakness(es) identified?	_____ yes <u> x </u> no
• Reportable condition(s) identified that are not considered to be material weaknesses?	<u> x </u> yes _____ reported
Type of auditor’s report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133?	_____ yes <u> x </u> no
Any audit findings disclosed that are required to be reported in accordance with Section 510 of the <i>State of Texas Single Audit Circular</i> ?	_____ yes <u> x </u> no

Identification of Major Programs

CFDA Number	Name of Program
93.703	ARRA-Health Center Integrated Services Development Initiative
93.914	HIV Emergency Relief Project Grants
STATE	Community Collaboration to Empower the Medically Underserved for Cancer Prevention and Control

**HARRIS COUNTY HOSPITAL DISTRICT,
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs – Federal and State Awards

Year ended February 29, 2012

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

Federal: \$358,209

State: \$300,000

Auditee qualified as low-risk auditee?

 x yes no

**HARRIS COUNTY HOSPITAL DISTRICT,
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs – Federal and State Awards

Year ended February 29, 2012

Section II – Financial Statement Findings

No current year findings.

**HARRIS COUNTY HOSPITAL DISTRICT,
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs – Federal and State Awards

Year ended February 29, 2012

Section III – Federal and State Award Findings and Questioned Costs

Reference No. 2012-1

Section 1512 of American Recovery and Reinvestment Act (ARRA) Report

CFDA 93.703 – ARRA-Health Center Integrated Services Development Initiative

Award years – June 29, 2009 – June 30, 2012

Award number – C81CS14178

Type of finding – Significant Deficiency

Criteria

M-09-21, *Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009* (June 22, 2009), provides guidance for the reporting requirements of Section 1512 of ARRA. The following are key data elements of the Section 1512 Report: 1) Award Number, 2) Award Amount, 3) Total Federal Amount ARRA Funds Received/Invoiced, and 4) Total Federal Amount of ARRA Expenditures.

Questioned Costs:	\$0
U.S. Department of Health and Human Services	

Condition

The District did not properly report expenditures in the 2011 fourth quarter Section 1512 report.

Cause

The District did not have adequate management review controls in place ensure the Section 1512 report was accurate.

Effect

The cumulative total federal amount of ARRA expenditures was understated by \$142,757. The first quarter 2012 Section 1512 report accurately reported these expenditures.

Recommendation

The District should ensure its report review process is properly completed to ensure the accuracy of the Section 1512 report prior to submission.

Management Response and Corrective Action Plan

The number reported was a clerical error and is an isolated incident. The 1512 Reports are cumulative which allowed the next quarterly report to properly state the correct amount of year-to-date expenditures.

We will carefully review the remaining 1512 Reports for accuracy prior to the submission to Federalreporting.gov.

Implementation Date: June 1, 2012

Responsible Person: Denny Anderson, Director of Grant Accounting