



STATE OF WISCONSIN
Legislative Audit Bureau
NONPARTISAN • INDEPENDENT • ACCURATE

Hearing Date
February 7, 2023

Decisions about the Use of Supplemental Federal Funds

(report 22-23)



Audit Reports on State Agency Use of Supplemental Federal Funds

Emergency Rental Assistance and Emergency Solutions Grant Programs (report 22-3)

Certain Broadband Expansion Grant Programs (report 22-11)

We're All In and Wisconsin Tomorrow Programs (report 22-21)

Decisions About the Use of Supplemental Federal Funds (report 22-23)

University of Wisconsin System (report 22-25)



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Scope Memorandum

January 28, 2022

“An audit of the administration of supplemental federal funding could evaluate:

- how the supplemental federal funds were allocated among state programs and how the amounts allocated to particular state programs were determined...”



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Federal Funds Provided to the State of Wisconsin
 March 2020 through June 2022

Annual Federal Funds Provided to State Agencies	Supplemental Federal Funds Provided to State Agencies Other Than DOA	Supplemental Federal Funds Provided to DOA		
		Total Amount: \$5.7 billion		
		Funds DOA Paid to Other State Agencies	Funds DOA Spent on Its Programs ¹	Remaining Funds ²
		\$2.2 billion	\$1.5 billion	\$1.9 billion

¹ Includes \$163.2 million that DOA transferred with approval from the U.S. Department of Treasury to five local governments for emergency rental assistance programs.

² As of June 30, 2022, DOA had not paid these funds to other state agencies or spent them on its own programs. In December 2022, DOA indicated it had plans for using most of these funds.



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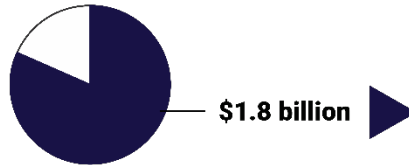
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Supplemental Federal Funds Provided to DOA March 2020 through June 2022

Discretionary Funds

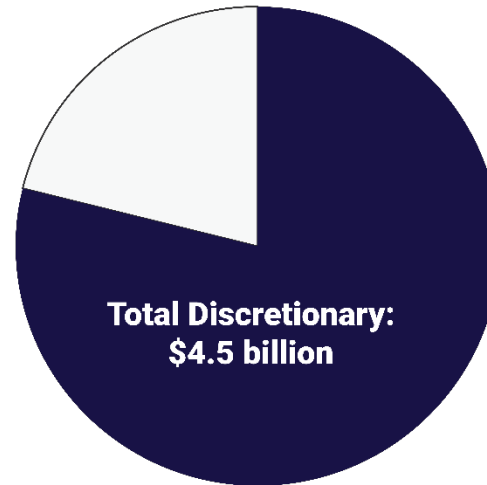
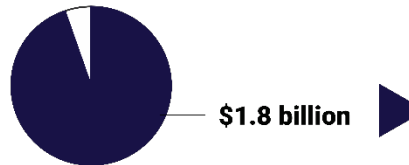
Funds DOA Paid to
Other State Agencies:
\$2.2 billion



Funds DOA Spent on
Its Own Programs:
\$1.5 billion



Remaining Funds:¹
\$1.9 billion



Total Overall: \$5.7 billion

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Decisions for Using Discretionary Supplemental Federal Funds

We requested information on how DOA and the Governor's Office decided to use discretionary funds for nine state programs.

DOA did not provide the requested information but instead provided publicly available information.

DOA indicated that funding decisions were made verbally, rather than in written documents.



Remaining Discretionary Funds

As of June 30, 2022, \$1.8 billion in discretionary supplemental federal funds provided to DOA remained.

In December 2022, DOA indicated it had plans for using most of the remaining funds.



Increasing Transparency

We recommend that DOA:

- document how decisions were made to use discretionary funds for particular state programs; and
- include on its website additional information about supplemental federal funds.

The Legislature could consider modifying statutes to require DOA to periodically report to it specific information about supplemental federal funds.





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