

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2014
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2014

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2014

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 19, 2014, has been issued under separate cover.

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor. A copy of this report is also being submitted to the federal audit clearinghouse. The clearinghouse will retain an archival copy of the report and also distribute a copy of the report to each federal awarding agency that provided federal financial assistance to the State of Louisiana for which audit findings were disclosed in the schedules of findings and questioned costs or the summary schedule of prior federal audit findings. The report is also being transmitted to the Office of Inspector General of the United States Department of Health and Human Services, which is the cognizant federal agency for the Single Audit of the State of Louisiana.

March 3, 2015



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 3, 2015

To the Governor, Members of the Legislature, and Taxpayers of Louisiana

The Legislative Auditor audits the activities of state departments, agencies, universities, and other organizational units to ensure accountability and to review compliance with certain laws and regulations relating to financial matters. The audit scope encompasses both state and federal funds. The State of Louisiana Single Audit Report, along with the state's *Comprehensive Annual Financial Report*, provides an overview of the financial operations of Louisiana state government for the fiscal year ended June 30, 2014.

The state's June 30, 2014, basic financial statements were issued on December 19, 2014. This year, we issued an unmodified opinion on the statements.

The State of Louisiana's 2014 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with laws and regulations and internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 34 reported findings, 14 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$1 billion. The respective federal grantors will ultimately determine the resolution of those questioned costs. For fiscal year 2014, we issued a qualified opinion on the state's compliance with 1) allowable costs/cost principles and special tests and provisions requirements applicable to the Foster Care - Title IV-E program; 2) eligibility requirements applicable to the CDBG - State-Administered CDBG Cluster; and 3) subrecipient monitoring requirements applicable to the WIA Cluster.

There were no material weaknesses identified in the internal control over preparing complete and accurate annual fiscal reports, however, material weaknesses in controls over compliance were identified.

To the Governor, Members of the Legislature, and Taxpayers of Louisiana

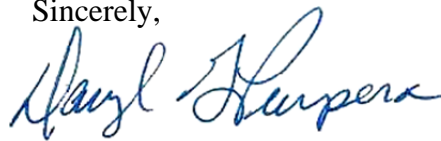
March 3, 2015

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We are pleased with the attention that state agencies have directed toward resolving issues we present in our Single Audit Report. As noted in the various charts in the Executive Summary, there has been an overall decrease in the last five years in the number of findings included in the report.

We continue to be committed to fostering accountability and transparency in Louisiana government by providing the legislature and others with audit services, fiscal advice, and other useful information to assist them in addressing the challenges affecting our state.

Sincerely,

A handwritten signature in blue ink, reading "Daryl G. Purpera". The signature is fluid and cursive, with the first name "Daryl" being more prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

EFS:DGP:aa

TRANSMITTAL 2014

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2014

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Executive Summary

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2014

Introduction

The Single Audit Report for the fiscal year ended June 30, 2014, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

The Single Audit, as performed by the Legislative Auditor, meets the requirements of the Single Audit Act as amended in 1996 and the associated U.S. Office of Management and Budget (OMB) Circular A-133.

The Single Audit includes various departments, agencies, universities, and other organizational units included in the *Comprehensive Annual Financial Report* of the State of Louisiana using the criteria established by Governmental Accounting Standards Board Statement 14, *The Financial Reporting Entity*, as amended.

Findings and Questioned Costs

As a result of auditing Louisiana's basic financial statements and Schedule of Expenditures of Federal Awards, we noted certain deficiencies concerning internal control and compliance with laws and regulations. These deficiencies are presented in the schedules of findings and questioned costs as described in the Table of Contents of the accompanying report.

A total of 34 findings were reported within this year's Single Audit Report. This total includes 14 (41%) findings that were repeat findings from a prior audit.

The 2014 Single Audit Report discloses federal questioned costs of \$1,018,619,403, which are detailed within the findings that are presented in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

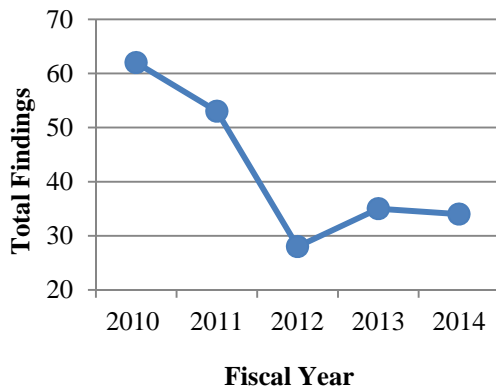
The following pages contain graphical descriptions of the number of findings and related federal questioned costs by state agency, the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported federal questioned costs over the past five years.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2014

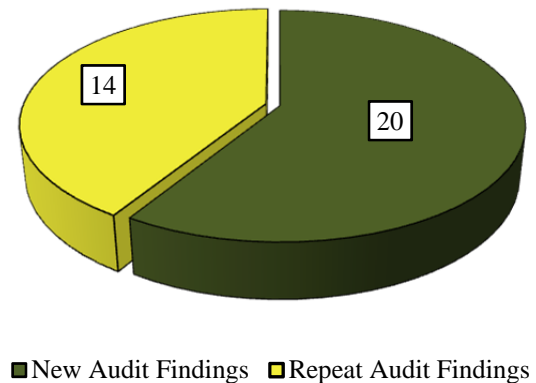
Findings and Federal Questioned Costs by State Agency

State Agencies with Single Audit Findings	Number of Findings	Federal Questioned Costs
Bossier Parish Community College	1	\$0
Children and Family Services, Department of	6	230,955
Delgado Community College	1	15,133
Education, Department of	1	129,402
Executive Department - Division of Administration - Office of Community Development	3	1,016,829,139
Health and Hospitals, Department of	8	1,296,705
Juvenile Justice, Department of Public Safety and Corrections, Office of	2	15,890
L.E. Fletcher Technical Community College	1	9,808
Louisiana State University and Related Campuses	1	0
Louisiana State University - Pennington Biomedical Research Center	1	0
Louisiana Workforce Commission	1	0
Northwestern State University	1	0
Revenue, Department of	2	0
South Louisiana Community College	1	1,632
Southern University at Baton Rouge	1	0
Transportation and Development, Department of	2	90,739
University of Louisiana at Lafayette	1	0
Total	34	\$1,018,619,403

**Trend of Findings
Over the Past Five Years**

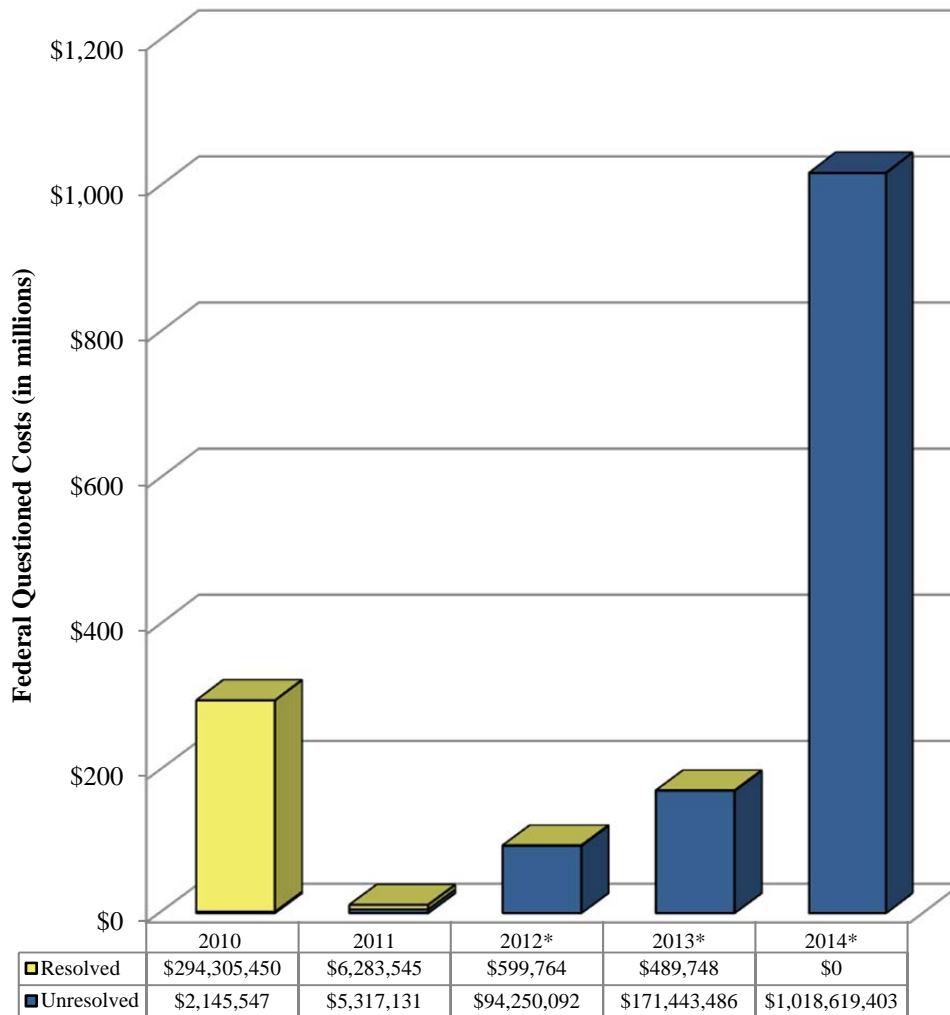


**Fiscal Year 2014
Comparison of Repeat Findings
to New Findings**



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2014

**Trend of Federal Questioned Costs
Over the Past Five Years**



*Of the 2014 total questioned costs, \$1,016,829,139 (99%) are related to three current-year findings (2014-005, 2014-006, and 2014-031) at the Division of Administration - Executive Department - Office of Community Development presented in the Schedule of Findings and Questioned Costs (Schedule C).

These same three findings in 2013 and 2012 accounted for 99% and 98% of the total questioned costs, respectively. Findings 2013-006, 2013-007, and 2013-031 had questioned costs totaling \$171,247,285 in 2013 (including remaining questioned costs of approximately \$72 million reported in 2012); and findings F-12-HUD-EXEC-DOA-OCD-1 to F-12-HUD-EXEC-DOA-OCD-3 had questioned costs totaling \$93,172,619 in 2012.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2014

Material Weakness in Internal Control
Financial Statement Findings

As a result of the 2014 Single Audit, no findings were considered to be material weaknesses in internal control over financial reporting.

Opinions on Compliance
with Requirements Applicable to
Major Federal Programs

As a result of the 2014 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

CDBG - State-Administered CDBG Cluster (Qualified Opinion on Eligibility)

2014-005 - Inadequate Grant Recovery of Homeowners Assistance Program Awards (Executive Department, Division of Administration, Office of Community Development) The Office of Community Development (OCD), Disaster Recovery Unit identified \$939 million in noncompliant awards for 15,095 homeowners participating in the Homeowner Assistance Program (HAP). In addition, our review of 45 HAP awards not identified as noncompliant by OCD disclosed that 10 (22%) of these homeowners, with awards totaling \$944,817, had not provided adequate evidence of compliance with one or more award covenants. The state could be liable for repayment of noncompliant awards if disallowed by the federal grantor (Schedule C, pages 30-32).

2014-006 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department, Division of Administration, Office of Community Development) OCD assigned 747 property owners with Small Rental Property Program loans totaling nearly \$60 million to loan recovery status for noncompliance with loan requirements. The state could be liable for these amounts if disallowed by the federal grantor (Schedule C, pages 33-34).

WIA Cluster (Qualified Opinion on Subrecipient monitoring)

2014-007 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster (Louisiana Workforce Commission) For the third consecutive audit, the Louisiana Workforce Commission did not complete desk reviews or on-site monitoring reviews for any of the 18 subrecipients of the Workforce Investment Act cluster program because of a reduction in funding from 2012 to

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2014

2014. Monitoring is necessary to ensure that funds are spent properly (Schedule C, pages 35-36).

93.658 - Foster Care - Title IV-E (Qualified Opinion on Allowable costs/cost principles, and Special tests and provisions)

2014-019 - Foster Care Rate Review (Department of Children and Family Services) The Department of Children and Family Services did not perform periodic reviews of payment rates for the \$2.6 million in Foster Care maintenance payments made to the Office of Juvenile Justice (OJJ). By not performing a review of rates, payments to OJJ may be disallowed by the federal grantor (Schedule C, pages 54-55).

2014-029 - Unsupported Rates for Residential Care Facilities (Department of Public Safety and Corrections, Office of Juvenile Justice) OJJ did not have adequate support for rates used in making Foster Care - Title IV-E maintenance payments totaling more than \$2.4 million to six residential care facilities. Failure to set reasonable payment rates using only allowable, allocable expenses increases the risk these costs could be disallowed by the federal grantor. (Schedule C, pages 72-74).

Material Weaknesses in Internal Control **Federal Award Findings**

As a result of the 2014 Single Audit, the following five findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2014-005 - Inadequate Grant Recovery of Homeowners Assistance Program Awards (Executive Department - Division of Administration - Office of Community Development) (See summary page xii.)

2014-006 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department - Division of Administration - Office of Community Development) (See summary page xii.)

2014-007 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster (Louisiana Workforce Commission) (See summary page xii.)

2014-019 - Foster Care Rate Review (Department of Children and Family Services) (See above for summary.)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2014

2014-029 - Unsupported Rates for Residential Care Facilities (Department of Public Safety and Corrections, Office of Juvenile Justice) (See summary page xiii.)

Expenditures of Federal Awards

In addition to auditing the state's financial statements, we examined expenditures of major federal award programs administered by the State of Louisiana reporting entity. For fiscal year ended June 30, 2014, the State of Louisiana reported more than \$15 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

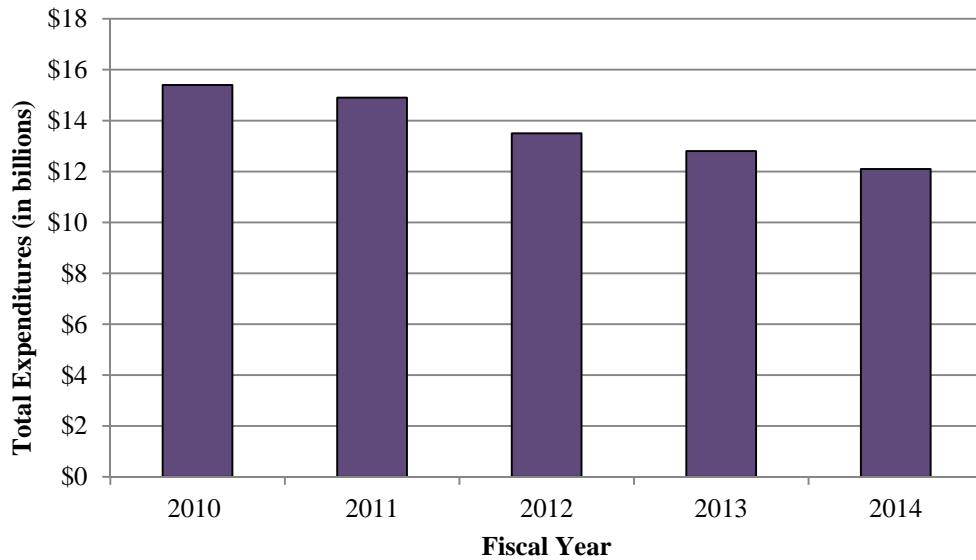
Major federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by OMB Circular A-133 and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2014, as defined by the criteria mentioned above, accounted for approximately 84% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2014.

The following graphs illustrate total expenditures of federal awards disbursed by the state. Illustrations include the trend of expenditures (excluding loan programs) over the past five years, total major programs versus other programs, the percentage of total federal awards by federal agency, and the percentage of total federal awards by state agency.

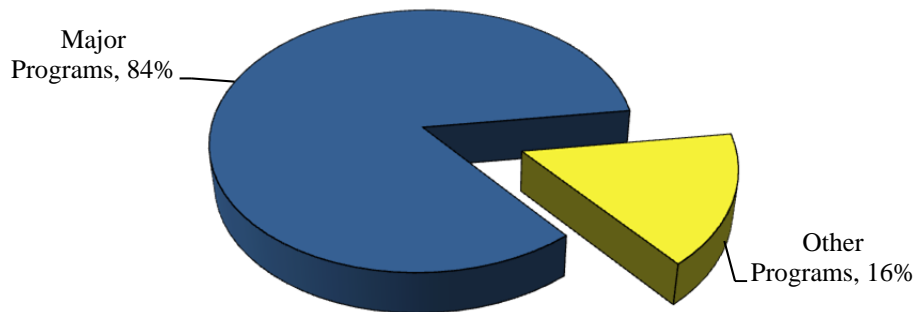
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2014

**Trend of Expenditures of Federal Awards
Over the Past Five Years**

**Fiscal Year 2014 Total Expenditures of Federal Awards
(Appendix A)**
\$12,067,192,655
(excluding loan programs)

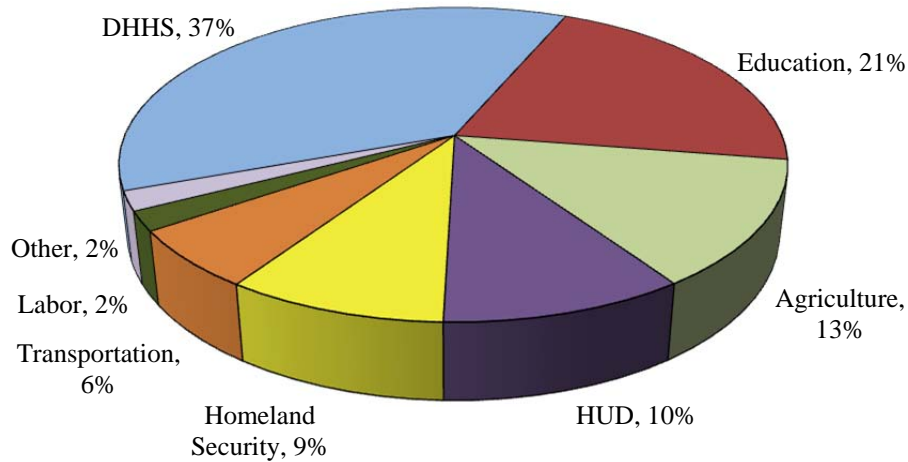


**Fiscal Year 2014
Activity of Major Programs vs. Other Programs**
\$15,418,873,844
(including loan programs)

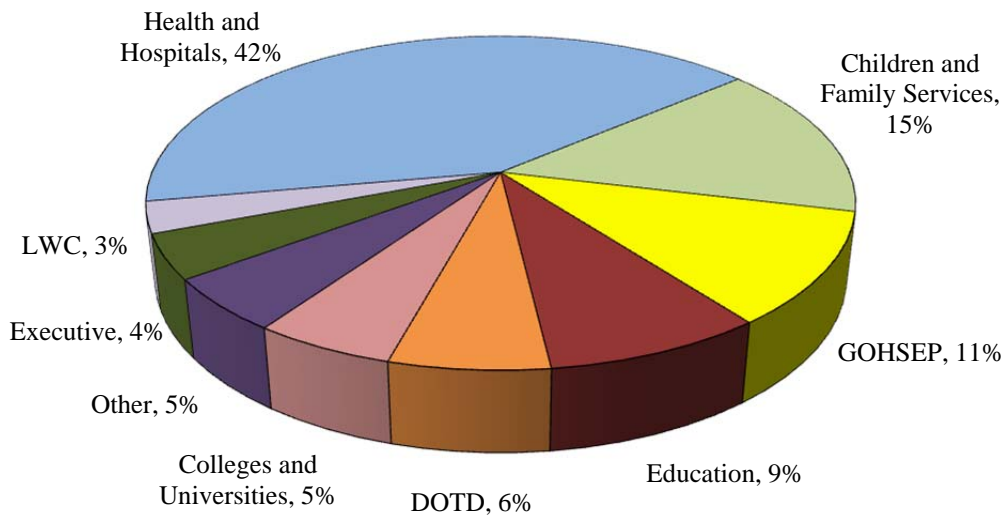


EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2014

**Percentage of Total Expenditures of Federal Awards
by Federal Agency**
(including loan programs)



**Percentage of Total Expenditures of Federal Awards
by State Agency**
(excluding loan programs)



Audit Reports



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 19, 2014

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*

Independent Auditor's Report

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOHN A. ALARIO, JR., PRESIDENT,
AND MEMBERS OF THE SENATE
HONORABLE CHARLES E. "CHUCK" KLECKLEY, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 19, 2014. Our report includes an Emphasis of Matters section explaining that the net state tax-supported debt was approximately 96% of the statutory limit; and that the implementation of Governmental Accounting Standards Board Statement 65 required the reclassification of certain financial statement balances as deferred inflows and outflows. Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government as described in our report on the basic financial statements of the State of Louisiana. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, and the LSU Health Sciences Foundation in Shreveport, all component units of the Louisiana State University System (major component unit); the University Facilities, Inc., the University of Louisiana at Monroe Facilities, Inc., the Black and Gold Facilities, Inc., and the NSU Facilities Corporation, all component units of the University of Louisiana System (major component unit); and the SUSLA Facilities, Inc., a component unit of the Southern University System (major component

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STATE OF LOUISIANA**

December 19, 2014

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unit), which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America but not in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of Louisiana’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Louisiana’s internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Louisiana’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in Schedule B in the accompanying schedules of findings and questioned costs (pages 14 to 18) that we consider to be significant deficiencies (2014-FS-001, 2014-FS-002, and 2014-FS-003).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Louisiana’s financial statements are free from 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.

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STATE OF LOUISIANA**

December 19, 2014

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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*.

We noted certain additional matters which we have reported to management of the State of Louisiana that are not required to be reported herein under *Government Auditing Standards*.

State of Louisiana's Responses to Findings

The State of Louisiana's responses to the findings identified in our audit are included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B) as listed in the Table of Contents. The State of Louisiana's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:EFS:aa



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 3, 2015, except for the
Schedule of Expenditures of Federal Awards,
for which the date is December 19, 2014**

Report on Compliance for Each Major Federal Program; Report on Internal Control over
Compliance; and Report on the Schedule of Expenditures of Federal Awards Required
by OMB Circular A-133

Independent Auditor's Report

**HONORABLE BOBBY JINDAL, GOVERNOR
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STATE OF LOUISIANA
Baton Rouge, Louisiana**

Report on Compliance for Each Major Federal Program

We have audited the State of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the State of Louisiana's major federal programs for the year ended June 30, 2014. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 11-12) of the accompanying schedules of findings and questioned costs.

The State of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note P of Appendix A (page A-136). During the year ended June 30, 2014, six of these entities expended a total of \$215,521,410 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these six entities, because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

**HONORABLE BOBBY JINDAL, GOVERNOR
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STATE OF LOUISIANA**

March 3, 2015, except for the Schedule of
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Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Louisiana’s major federal programs based on our audit of the types of compliance requirements referred to above. 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*. Those standards and OMB Circular A-133 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 program occurred. An audit includes examining, on a test basis, evidence about the State of Louisiana’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 on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Louisiana’s compliance.

Basis for Qualified Opinion on CDBG - State-Administered CDBG Cluster, WIA Cluster, and Foster Care - Title IV-E Program

As described in Schedule C of the accompanying schedules of findings and questioned costs, the State of Louisiana did not comply with requirements regarding the CDBG - State-Administered CDBG Cluster as described in finding numbers 2014-005 (page 30) and 2014-006 (page 33) for Eligibility; WIA Cluster as described in finding number 2014-007 (page 35) for Subrecipient monitoring; and CFDA 93.658 Foster Care - Title IV-E as described in finding numbers 2014-019 (page 54) and 2014-029 (page 72) for Allowable costs/cost principles and Special tests and provisions. Compliance with such requirements is necessary, in our opinion, for the State of Louisiana to comply with the requirements applicable to those programs.

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March 3, 2015, except for the Schedule of
Expenditures of Federal Awards, dated
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**Qualified Opinion on CDBG - State-Administered CDBG Cluster, WIA Cluster, and
Foster Care - Title IV-E Program**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the CDBG - State-Administered CDBG Cluster, WIA Cluster, and CFDA 93.658 Foster Care - Title IV-E for the year ended June 30, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedules of findings and questioned costs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2014-001 through 2014-004 (pages 23 to 29), 2014-008 through 2014-018 (pages 36 to 54), 2014-020 through 2014-028 (pages 55 to 71), and 2014-030 through 2014-031 (pages 74 to 77). Our opinion on each major federal program is not modified with respect to these matters.

The State of Louisiana’s responses to the noncompliance findings identified in our audit are described in Management’s Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B). The State of Louisiana’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

The Governor and other statewide elected officials of the State of Louisiana and their appointees (management) are responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and

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Expenditures of Federal Awards, dated
December 19, 2014

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performing our audit of compliance, we considered the State of Louisiana’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Louisiana’s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2014-005 through 2014-007 (pages 30 to 36), 2014-019 (page 54), and 2014-029 (page 72) to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2014-001 through 2014-004 (pages 23 to 29), 2014-008 through 2014-009 (pages 36 to 39), 2014-011 (page 41), 2014-013 through 2014-

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOHN A. ALARIO, JR., PRESIDENT,
AND MEMBERS OF THE SENATE
HONORABLE CHARLES E. “CHUCK” KLECKLEY, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

March 3, 2015, except for the Schedule of
Expenditures of Federal Awards, dated
December 19, 2014
Page Five

018 (pages 44 to 54), 2014-020 through 2014-028 (pages 55 to 71), and 2014-030 (page 74) to be significant deficiencies.

The State of Louisiana’s responses to the internal control over compliance findings identified in our audit are included in the accompanying Management’s Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B) as listed in the table of contents. The State of Louisiana’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards
Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the State of Louisiana’s basic financial statements. We issued our report thereon dated December 19, 2014, which contained unmodified opinions on those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. 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 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

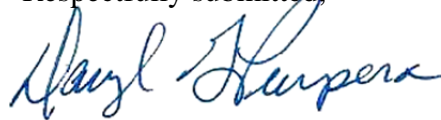
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March 3, 2015, except for the Schedule of
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America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:EFS:aa

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Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2014

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Summary of Auditor's Results
For the Year Ended June 30, 2014

Financial Statements

Type of auditor's report issued: Unmodified for all opinion units

Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	_____ no	
Significant deficiency(ies) identified?	<u>X</u> yes	<u>X</u> no	_____ none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u>X</u> yes	_____ no	
Significant deficiency(ies) identified?	<u>X</u> yes	_____ no	_____ none reported

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

<u>Unmodified for all major programs except for:</u>	<u>Opinion</u>
93.658 - Foster Care - Title IV-E	Qualified
CDBG - State-Administered CDBG Cluster	Qualified
WIA Cluster	Qualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? _____ yes X no

Dollar threshold used to distinguish between Type A and Type B programs: \$30,000,000

Auditee qualified as low-risk auditee? _____ yes X no

(Continued)

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Summary of Auditor's Results

Federal Awards (Cont.)

Identification of major programs:

CFDA Number - Name of Federal Program or Cluster

10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children
Food Distribution Cluster
SNAP Cluster
12.401 - National Guard Military Operations and Maintenance (O&M) Projects
CDBG - State-Administered CDBG Cluster
15.668 - Coastal Impact Assistance Program
17.225 - Unemployment Insurance
WIA Cluster
20.223 - Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
Highway Planning and Construction Cluster
64.015 - Veterans State Nursing Home Care
84.010 - Title I Grants to Local Educational Agencies
84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States
84.367 - Improving Teacher Quality State Grants
84.371 - Striving Readers
School Improvement Grants Cluster
Special Education Cluster (IDEA)
93.268 - Immunization Cooperative Agreements
93.563 - Child Support Enforcement
93.658 - Foster Care - Title IV-E
93.667 - Social Services Block Grant
93.767 - Children's Health Insurance Program
93.917 - HIV Care Formula Grants
Aging Cluster
CCDF Cluster
Medicaid Cluster
TANF Cluster
Student Financial Assistance Cluster
97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039 - Hazard Mitigation Grant
Research and Development Cluster

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2014

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings

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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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HEALTH AND HOSPITALS, DEPARTMENT OF

2014-FS-001 - Inaccurate Annual Fiscal Reports

Condition:

The Department of Health and Hospitals (DHH) submitted inaccurate financial information in the Annual Fiscal Report (AFR) for DHH Medical Vendor Payments for the fiscal year ended June 30, 2014. DHH also submitted inaccurate federal schedules used to prepare the Statement of Federal Expenditures (SEFA) in the eight agency AFRs included in our audit.

In the AFR for Medicaid Vendor Payments, the following errors were noted:

- A \$52.6 million overdraw of federal funds was not corrected and returned to the federal grantor at fiscal year-end, resulting in a \$52.6 million overstatement of *Federal Revenue* and a \$52.6 million understatement in *Accounts Payable - Due to the Federal Government*. DHH overdrawed \$52,574,430 in federal funds for disproportionate share payments to the LSU public/private hospital partners. Since DHH did not have an approved state plan amendment, the payments should have been made with state funds only.
- In *Note FF, Accounts Payable Adjustment*, DHH did not follow the estimation methodology used for determining Medicaid accounts payable and did not maintain adequate documentation to support the accounts payable amounts reported. As a result, we noted the following misstatements:
 - *Due to Federal Government (Full Accrual)* was understated by \$3.2 million.
 - *Due to Audits Payable (Modified Accrual)* was overstated by \$47.5 million.
 - *Due to Federal Governmental (Modified Accrual)* was overstated by \$1.3 million.
- In *Note GG, Accounts Receivable Adjustment*, DHH did not follow the estimation methodology used for determining Medicaid accounts receivable and did not maintain adequate documentation to support the accounts receivable amounts reported. As a result, we noted the following misstatements:
 - *Due From Federal Government (Full Accrual)* was overstated by \$6.1 million.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Continued)

- *Due From Medical Providers and Third Parties (Full Accrual)* was understated by \$16.6 million.
- *Due From Medical Providers and Third Parties (Modified Accrual)* was overstated by \$22.6 million.

DHH provided the required federal schedules to the Office of Statewide Reporting and Accounting Policy (OSRAP) and the auditors on August 29, 2014. However, since DHH submitted the federal schedules to OSRAP before closing all accounts at fiscal year-end, finalizing expenditure detail, and completing the AFRs on September 12, 2014, all required reconciliations of AFR financial amounts to the federal schedules were inaccurate and/or incomplete. In addition, DHH did not reconcile revenue detail by grant to expenditures to determine if expenditures reported as federal were actually federally funded. During our audit procedures and procedures performed by DHH personnel subsequent to August 29, 2014, errors were identified and corrections were made. These changes resulted in as many as five revisions to the federal schedules until October 21, 2014, when the final versions were provided to auditors.

Criteria:

Good internal control over financial reporting should include adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR and a review process that will identify preparation errors and correct those errors before submitting the AFR to OSRAP for inclusion in the state's *Comprehensive Annual Financial Report (CAFR)* or the state's Single Audit report. Office of Management and Budget Circular A-133 requires the preparation of a Schedule of Expenditures of Federal Awards.

Cause:

DHH management did not perform an adequate review of its AFRs and has not adequately trained its staff in reporting requirements.

Effect:

Failure to properly compile and review information included in the AFRs before submitting them to the Division of Administration, OSRAP for inclusion in the state's CAFR or the state's Single Audit report increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Continued)

Recommendation:

DHH management should strengthen its internal control over the financial reporting process and ensure that all personnel are adequately trained and supervised. In addition, management should perform a thorough review of its AFRs to identify and correct errors before submission to OSRAP.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (see B-22).

REVENUE, DEPARTMENT OF

2014-FS-002 - Inadequate Preparation of the Annual Fiscal Report

Condition:

The Department of Revenue (LDR) understated refunds payable by \$20 million and pending litigation by \$116 million in its 2014 AFR, which is used by the Division of Administration (DOA), OSRAP to compile the state's CAFR.

Criteria:

Louisiana Revised Statute 39:79 requires all state agencies to provide the Commissioner of Administration a sworn statement (AFR) of all monies received and from what sources, all monies expended and for what purposes, all revenue due and not collected, and all obligations incurred and not paid.

Good internal controls over financial reporting should include adequate procedures to record, process, and compile financial data needed to prepare an accurate and complete AFR; adequate training and supervision of staff; and an effective review of the AFR so that errors can be detected and corrected before submitting the AFR to OSRAP for inclusion in the state's CAFR.

Cause:

The understatement of refunds payable occurred due to an error in the calculation of estimated refund denials. As part of the calculation of estimated denials, a percentage was erroneously applied to the wrong balance, and the calculation worksheet was not adequately reviewed before being used in the final calculation of refunds payable. As a result, estimated corporate denials were overstated and refunds payable understated by \$20 million.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Continued)

Pending litigation was understated by \$116 million due to numerous formula errors in the spreadsheet used to compile case data for the agency summary form submitted to the state's Attorney General for the year ended June 30, 2014. The department's litigation division submitted this erroneous agency summary form to the state's Attorney General and provided the report to the department's Revenue Reporting division. Prior to using the report for the AFR, it was not reviewed for accuracy; therefore, the formula errors were not discovered and the liability was understated by \$116 million in the department's AFR.

Effect:

Misstatements in LDR's AFR can result in misstatements of the state's CAFR.

Recommendation:

Management should ensure that the AFR is carefully prepared by qualified staff and reviewed in detail prior to its submission to OSRAP. Emphasis should also be placed on improving the preparers' knowledge and understanding of the balances and calculations used in preparation of the AFR.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (see B-40).

2014-FS-003 - Ineffective Controls over Refunds from Legal Settlements

Condition:

LDR did not have effective controls in place during fiscal year 2014 to ensure that interest on refunds from legal settlements was accurately calculated, resulting in two corporate refund overpayments totaling \$22,587,807.

As a part of our test of Corporate tax refunds, we identified two legal settlement refunds in excess of \$5 million, which included overpayments resulting from interest calculation errors.

Criteria:

LDR's written policy for refunds over \$5 million requires five levels of review and approval before refund payments are issued to the taxpayer.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Concluded)

Cause:

These two refunds from legal settlements initially included interest in the total tax refund calculated as part of the legal agreement. The Delta system has interest calculation rules built-in so that interest is automatically calculated on refunds based on revised statutes and LDR policies. In cases such as these, this automatic calculation must be bypassed to prevent duplicate interest payments. The Field Audit Services employee who requested both refunds failed to select the “Override Interest” box in the Delta System when entering the refund amount established in the legal settlement. Both erroneous refunds went through five levels of review and approval and were issued with interest overpayments of \$1,818,768 and \$20,769,039, respectively.

Effect:

The department overpaid interest totaling \$22,587,807 on refunds from legal settlements. In both cases, the department was unaware of the error until the taxpayer recognized the mistakes and returned the overpayments.

Recommendation:

Management should improve the design and execution of its refund approval process for legal settlements to ensure adequate communications between the litigation section and field audit personnel who process the refunds and to ensure that an adequate review is performed before the issuance of refunds. Additionally, monthly reconciliation procedures across all taxpayer service areas may help to detect errors such as these.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (see B-42).

**FEDERAL AWARD FINDINGS WITH A
FINANCIAL STATEMENT IMPACT**

None of the findings reported as federal award findings in Schedule C have a financial statement impact.

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2014

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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STATE OF LOUISIANA
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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2014-001 - Improper Employee Activity in Federal Programs

Award Year: 2014

Award Numbers: 6LA400102, G0901LACCDF, G1101LACCDF

Compliance Requirements: Allowable costs/cost principles, Eligibility

	Questioned Costs
<u>SNAP Cluster:</u>	
10.551 Supplemental Nutrition Assistance Program	\$13,482
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	None Noted
<u>CCDF Cluster:</u>	
93.575 Child Care and Development Block Grant	9,202
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund	None Noted
	\$22,684

Condition:

The Department of Children and Family Services' (DCFS) Fraud and Recovery Unit identified improper activity by five employees who received benefits under the Supplemental Nutrition Assistance Program (SNAP) and Child Care Assistance Payments (CCAP). The employees, who are no longer employed by DCFS, were cited for Intentional Program Violations as follows:

- One employee did not accurately report household members and improperly received \$25,822 in SNAP and CCAP benefits.
- One employee did not accurately report household members and improperly received \$10,000 in SNAP benefits.
- One employee did not accurately report household members and income and improperly received \$5,356 in SNAP benefits.
- One employee did not accurately report household members and improperly received \$1,754 in CCAP benefits.
- One employee did not report DCFS employment on the CCAP application and improperly received \$597 in benefits.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Criteria:

DCFS Policy G-310 stated falsification of records consists of any deliberate act of annotating an activity which in fact differs factually from the activity that actually transpired.

Federal Regulation 7 CFR 273.16 defines Intentional Program Violations as intentionally making false or misleading statements; misrepresenting, concealing, or withholding facts; or committing any act that constitutes a violation of the Food Stamp Act, the Food Stamp Program Regulations, or any state statute for the purpose of using, presenting, transferring, acquiring, receiving, possessing, or trafficking of coupons, authorization cards, or reusable documents used as part of an automated benefit delivery system (access device).

Federal Regulation 45 CFR 98.20 states that in order to be eligible for child care services, a child shall reside with a family whose income does not exceed 85 percent of the state's median income for a family of the same size.

Cause:

The employees did not adhere to department policy and federal award requirements.

Effect:

Amounts not recouped by DCFS as of June 30, 2014, totaled \$22,684 and represent questioned costs.

Recommendation:

Management should continue to investigate improper employee activities and to emphasize the criminal consequences of such activities.

Management's response and corrective action plan:

Management outlined a plan of corrective action but did not specifically concur or disagree with the finding and recommendations (B-5).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2014-002 - Payroll Charged to Incorrect Federal Programs

Award Year: 2014

Award Numbers: 6LA400102, 1404LA4005

**Compliance Requirements: Activities allowed or unallowed,
 Allowable costs/cost principles**

	<u>Questioned Costs</u>
93.563 Child Support Enforcement	\$22,330
SNAP Cluster:	20,248
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$42,578
	\$42,578

Condition:

DCFS incorrectly charged payroll costs to two federal programs.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, states that where employees work solely on a single federal award, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be signed by the employee or supervisor having first-hand knowledge of the work performed by the employee.

Per A-87, where employees work on multiple federal programs, a statistical sampling system may be used to allocate salaries and wages to federal awards in accordance with the approved cost allocation plan.

Cause:

The errors occurred because the salaries for two DCFS employees were coded to the wrong accounting categories and certified by the employees and supervisors.

Effect:

The errors resulted in overcharging two programs by \$42,578 and undercharging Child Welfare programs by the same amount as follows:

- Supplemental Nutrition Assistance Program - \$20,248 federal program overcharged

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

- Child Support Enforcement Program - \$22,330 federal program overcharged
- Child Welfare Programs - \$42,578 combined state and federal funding undercharged

Recommendation:

DCFS should correct the payroll coding in its systems, investigate the impact on current and prior fiscal years, and adjust federal expenditure reports to correct the errors.

Management’s response and corrective action plan:

As indicated in its response, management made the recommended corrections within the current grant period (B-7).

2014-003 - Theft of Public Funds

Award Years: 2011, 2012, 2013, 2014

Award Numbers: Various

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
93.563 Child Support Enforcement	
93.658 Foster Care - Title IV-E	
93.667 Social Services Block Grant	
<u>SNAP Cluster:</u>	
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	
<u>TANF Cluster:</u>	
93.558 Temporary Assistance for Needy Families	
<u>CCDF Cluster:</u>	
93.575 Child Care and Development Block Grant	
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund	
	\$155,305*

* Unable to determine the allocation of questioned costs by program.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Condition:

DCFS identified thefts totaling more than \$150,000 by former employees in its Bureau of Audit and Compliance Services (BACS).

Criteria:

DCFS controls required segregation of duties between employees for purchases on travel cards and LaCarte cards.

Cause:

The BACS employees were able to override DCFS controls through collusion.

Effect:

As a result of the thefts, the BACS director pled guilty to federal fraud charges, was sentenced to three years imprisonment, and ordered to pay restitution of \$155,305. One BACS manager pled guilty to federal charges, was sentenced to two years of probation, and was ordered to pay restitution of \$11,124. Another BACS manager has also pled guilty to federal fraud charges but has not yet been sentenced. The state has also issued a new LaCarte Purchasing Card Statewide Policy effective August 2014, which will provide for centralized review of purchases.

Recommendation:

DCFS should continue its efforts to strengthen its employee oversight, including independent monitoring of the BACS function.

Management's response and corrective action plan:

Management outlined a plan of corrective action but did not specifically concur or disagree with the finding and recommendations (B-8).

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)**

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2014-004 - Improper Payments to Employees Based on Falsified Records

Award Years: 2013, 2014

**Award Numbers: RGM069743B, RGM069743C, CNS-1126739,
P033A131643**

**Compliance Requirements: Activities allowed or unallowed,
Allowable costs/cost principles**

**Questioned
Costs**

None Noted

Research and Development Cluster:

47.070 Computer and Information Science and Engineering

93.859 Biomedical Research and Research Training

Student Financial Assistance Cluster:

84.033 Federal Work-Study Program

Condition:

Louisiana State University (LSU) notified us of 10 instances of falsified payroll records, with eight instances resulting in improper payments to the employees.

- A student employee working in the Chemistry department falsified time sheets and forged her supervisor’s signature for hours not worked, and improperly received \$9,348, which was charged to a federal Biomedical Research and Research Training program (CFDA 93.859).
- LSU of Alexandria identified four employees within the Department of Facility Services who were paid a total of \$7,225 for overtime hours not actually worked.
- A student employee working in the Center for Computation and Technology falsified time sheets and forged his supervisor’s signature for hours not worked, and improperly received \$820, which was charged to a federal Computer and Information Sciences and Engineering program (CFDA 47.070).
- LSU Agricultural Center identified an employee who was overpaid \$364 for 24 hours not worked based on falsified time sheets.
- A student employee in the LSU Academic Center for Student Athletes admitted he was paid for hours not worked by signing in and leaving the work area and subsequently returning to sign out. The student’s hours were charged to a Federal

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Work-Study program (CFDA 84.033). The exact amount paid based on these actions was not determined; however, the student provided \$240 in repayment.

- Two student employees in the LSU Academic Center for Student Athletes were identified as signing in and leaving the work area; however, LSU indicated that these students were identified prior to any payment based on these falsified time documents.

Criteria:

Federal regulations require that costs charged to a federal program be authorized or not prohibited under state and local laws and regulations. LSU's policies (PM-8 and PS-33) require student employees to clock in and out of work, report any absences from work, and require the supervisor to maintain the time sheet once it is signed. In addition, LSU's policies (PS-101) state that misuse of university property, including falsification or other misuse of university documents such as time sheets, payroll vouchers, etc., could result in both disciplinary action against the employee and referral of the employee for prosecution under the criminal law.

Cause:

These instances occurred because employees and supervisors failed to follow established payroll policies and procedures for processing time and attendance.

Effect:

As of October 1, 2014, all of the employees, except two employees from LSU of Alexandria, have been terminated. LSU is attempting to recover the funds from the employees. LSU has paid back the funds in question to the applicable federal programs.

Recommendation:

Management should review the policies for supervision of employees and oversight of payroll functions and strengthen controls to prevent falsified timesheets from being processed for payroll.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-35).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF COMMUNITY DEVELOPMENT

2014-005 - Inadequate Grant Recovery of Homeowners Assistance Program Awards

Award Year: 2014

Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003

Compliance Requirement: Eligibility

	<u>Questioned Costs</u>
<u>CDBG - State-Administered CDBG Cluster:</u>	\$940,075,694
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	

Condition:

For the fiscal year ended June 30, 2014, the Division of Administration (DOA), Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified \$939 million in noncompliant awards for 15,095 homeowners through post-award monitoring for the Community Development Block Grant, Homeowner Assistance Program (HAP). In addition, our review of 45 HAP awards not identified as noncompliant during the post-award monitoring process disclosed that 10 (22%) of these homeowners, with awards totaling \$944,817, had not provided adequate evidence of compliance with one or more award covenants to the DOA, OCD-DRU, as required. Because the noncompliant awards identified for grant recovery have not been recovered as of June 30, 2014, and OCD has not initiated grant recovery from any of these 10 additional homeowners, we consider these awards totaling \$940 million as questioned costs. In addition, questioned costs from previous years totaling \$74.9 million remain in recovery status. Of the \$8 billion total HAP awards disbursed as of June 30, 2014, 16,594 awards totaling \$1.01 billion are in grant recovery.

Our review of 45 homeowners disclosed the following:

- Four (9%) homeowners failed to provide evidence that the damaged home has been repaired and re-occupied, or a replacement property was purchased and occupied. OCD requires the homeowner to provide a current utility statement (electric, water, trash, cable, landline phone, or gas line) in the homeowner's name with usage noted as evidence of compliance.
- Seven (16%) homeowners failed to provide their homeowner's insurance policy declaration page as evidence of homeowner's insurance.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

- Seven (19%) of 37 homeowners whose homes are located in a flood zone failed to provide the flood policy declaration page as evidence of flood insurance. This requirement was not applicable for eight homeowners in our sample since their homes were not located in a flood zone.
- Seven (70%) of 10 homeowners who received additional awards to elevate their property failed to provide the initial and final elevation certificates as evidence that their homes were elevated. This requirement was not applicable to 35 homeowners who did not receive elevation awards.

Criteria:

Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that for costs to be allowable for reimbursement by a federal program, the cost must be adequately supported and comply with all terms and conditions of the award and that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award.

In response to hurricanes Katrina and Rita, the state was awarded approximately \$9.5 billion to administer the HAP, as part of the Road Home program, in accordance with its Action Plan approved by the U.S. Department of Housing and Urban Development (HUD). The state's Action Plan stipulates that eligible homeowners must agree in legally-binding documents, referred to as covenants, to follow through on certain future actions in exchange for up to \$150,000 in compensation for their damaged property. Funds are disbursed to the homeowner upon the effective date of signing the covenant, which is referred to as the closing date. Homeowners agree in the covenant to provide OCD with evidence that they will occupy their damaged property or replacement property within three years of the closing date, maintain homeowner's insurance on their property, maintain flood insurance if necessary, and ensure that any required elevation conforms to the advisory base flood elevation regulation for the parish in which their home is located. The state's Action Plan states homeowners who fail to meet all of the program's requirements may not receive benefits or may be required to repay all or some of the compensation received back to the program.

Cause:

In the initial stages of the program, OCD focused on making payments to disaster victims as quickly as possible, because the state had made a decision to accept additional risks associated with expedited payments with the understanding that any ineligible or unallowable payments would be detected and corrected in post-close reviews. In addition, awards are included in grant recovery because of duplication of benefits (homeowner's insurance proceeds or other federal assistance), lack of documentation evidencing owner-occupancy of the property, and noncompliance with one or more award covenants. In addition, individual homeowner awards

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

have been identified for grant recovery because of errors made by the program's former contractor, ICF International Inc., in determining the grant calculation or obtaining the required documentation.

OCD has prioritized award recovery for homeowners determined to be noncompliant because of suspected fraud or duplication of benefits. OCD has implemented additional procedures in efforts to assist other award recipients in becoming compliant with the covenant requirements. In July 2013, HUD approved three Action Plan amendments that provided additional options for HAP participants who have not yet returned to their homes. The additional options allow the review of awards to determine if any unmet needs or additional assistance is necessary for participants to return home.

Effect:

OCD's failure to recover benefits from noncompliant homeowners could result in disallowed costs. The state could be liable for repayment of noncompliant awards if disallowed by the federal grantor; however, it is unknown whether the federal government would demand repayment of these awards.

Recommendation:

OCD should continue its post-award monitoring process to identify awards to be placed in recovery and continue its recovery efforts to collect those awards determined to be noncompliant. In addition, we recommend that OCD continue to identify those recipients who misspent awarded funds and initiate grant recovery.

Management's response and corrective action plan:

OCD's response indicates concurrence with the finding and outlines its continued plan for corrective action, stating that OCD will continue "...to identify awards to be placed in recovery as well as its recovery efforts to collect those awards determined to be ineligible..." In addition, management states it will "...continue to work with homeowners to become compliant and with HUD to modify program procedures/requirements to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners..." (B-13).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2014-006 - Inadequate Recovery of Small Rental Property Program Loans

Award Year: 2014

Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003

Compliance Requirement: Eligibility

	<u>Questioned Costs</u>
<u>CDBG - State-Administered CDBG Cluster:</u>	\$59,972,548
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	

Condition:

For the fiscal year ended June 30, 2014, the DOA, OCD-DRU identified \$59,972,548 in Small Rental Property Program (SRPP) loans for 747 property owners under the Community Development Block Grants/State's Program (CDGB, CFDA 14.228) who failed to comply with one or more of their loan agreement requirements and were assigned loan recovery status. Because these property owners have not provided evidence of compliance with the loan agreement, and because OCD has not recovered these loans, we consider these amounts totaling \$59,972,548 to be questioned costs, which if disallowed could be due back to the federal grantor. In addition, questioned costs from previous years totaling \$29,538,893 remain in recovery status. Of the \$430 million in SRPP outstanding loans at June 30, 2014, 1,108 loans totaling \$89,511,441 are in recovery status.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded and has allocated approximately \$649 million to the SRPP as part of the Road Home program. In accordance with the state's Housing and Urban Development-approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower-income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property owners are required to accept limitations on rents and incomes of renters during an affordability period ranging between three and 20 years. The loan amounts are determined based on location of property, number of bedrooms, and the poverty level of the renter. In addition to accepting limitations on rents and income of renters, property owners also agree to maintain property insurance and maintain flood insurance, if necessary. These requirements become effective one year after the closing date and remain until the expiration of the affordability period. According to the loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., declare loan defaulted and demand repayment) if a property owner fails to comply with the loan agreement or does not provide evidence of compliance as required by the loan agreement.

Cause:

The initial loans were disbursed in December 2007 with the loan requirements effective in December 2008; however, policies and procedures to identify property owners who fail to comply with loan agreements were not developed until November 2009, and OCD did not begin implementing the SRPP Non-Compliance Mitigation Plan, which addresses loan recovery, loan modification, and property recovery for noncompliant property owners until May 2012. As of June 30, 2014, OCD has only recovered loans totaling \$334,512 from noncompliant property owners.

Effect:

OCD's failure to take appropriate action to recover loans from noncompliant property owners could result in disallowed costs.

Recommendation:

OCD should continue implementing the SRPP Non-Compliance Mitigation Plan and recovering loans from property owners who fail to comply with program requirements.

Management's response and corrective action plan:

Management stated in its response that it will continue to work towards bringing the remainder of the noncompliant files into compliance (B-15).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

**2014-007 - Inadequate Subrecipient Monitoring
 for Workforce Investment Act Cluster**

Award Year: Various

Award Number: Various

Compliance Requirement: Subrecipient monitoring

	<u>Questioned Costs</u>
<u>WIA Cluster:</u>	None Noted
17.258 WIA Adult Program	
17.259 WIA Youth Activities	
17.260 WIA Dislocated Workers	
17.278 WIA Dislocated Worker Formula Grants	

Condition:

For the third consecutive audit, the Louisiana Workforce Commission (LWC) did not complete desk reviews or on-site monitoring reviews for any of the 18 subrecipients of the Workforce Investment Act (WIA) cluster program (CFDA 17.258, 17.259, 17.260, and 17.278). WIA program expenditures totaled \$33 million during fiscal year 2014. Of this amount, approximately \$31 million was provided to subrecipients who were not adequately monitored.

Criteria:

The CFR [20 CFR 667.410(b)(2) and (b)(3)] requires that LWC's monitoring system provide for annual on-site monitoring reviews of its subrecipients' compliance with the federal uniform administrative requirements and include reviews of its subrecipients' fiscal and administrative functions. LWC requested a partial waiver of this requirement and, on December 12, 2012, received a response from the U.S. Department of Labor (USDOL) allowing LWC to operate a pilot effort in which LWC would conduct a desk review in lieu of on-site monitoring in two Local Workforce Investment Areas for one year. USDOL approved this pilot effort through June 30, 2014. However, LWC did not perform any desk reviews or on-site monitoring reviews during fiscal year 2014.

Cause:

LWC management indicated that a significant reduction in federal funding for fiscal years 2012 through 2014 did not allow them to continue performing the on-site monitoring reviews.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Effect:

Failure to timely complete monitoring reviews impairs LWC’s ability to ensure that program funds passed through to its subrecipients are spent in accordance with program regulations and increases the risk of improper payments that the state may have to repay to the federal government.

Recommendation:

LWC management should ensure that desk reviews and on-site monitoring reviews are conducted as required by federal regulations.

Management’s response and corrective action plan:

Management concurred with the finding and recommendation and provided a corrective action plan (B-38).

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

2014-008 - Inadequate Controls over Change Order Approvals

Award Year: Various

Award Number: Various

Compliance Requirement: Special tests and provisions

	Questioned Costs
<u>Highway Planning and Construction Cluster (including ARRA):</u>	None Noted
20.205 Highway Planning and Construction	

Condition:

The Department of Transportation and Development (DOTD) did not obtain the required approval of the Federal Highway Administration (FHWA) for 14 (8%) of the 184 change orders tested totaling \$1,034,323 for Highway Planning and Construction program projects. Of these 14 unapproved change orders, five were incorrectly categorized as change orders not requiring FHWA approval, and five were required to be approved by FHWA prior to their effective dates. In addition, DOTD did not maintain accurate information in its project management system related to required federal oversight for 12 (2%) of the 638 change orders tested. This is the fifth consecutive year we have reported weaknesses in DOTD’s controls over change order approvals.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Criteria:

Title 23 CFR Section 635.120 requires the state transportation department to obtain FHWA approval of change orders for changes and extra work. Title 23 CFR Section 635.121 requires the state transportation department to obtain FHWA approval for contract time extensions. Per the Stewardship Agreement with FHWA, only major and certain non-major change orders for full oversight projects require FHWA approval. DOTD Engineering Directives and Standards Manual (EDSM) III.1.1.1 defines the categories of change orders. Good internal controls require project information to be maintained to provide reliable data in order for DOTD to appropriately manage projects and ensure compliance with laws and regulations.

Cause:

These exceptions were caused by errors in preparation and inadequate review of the change orders by project engineers, inadequate review by the DOTD employees approving change orders, and by the insufficient review of project information entered into the project management system for accuracy.

Effect:

Failure to obtain the required FHWA approval could result in reduced federal participation, increased costs to the state, and noncompliance with federal regulations. Inaccurate data in the project management system could result in DOTD personnel not obtaining the proper approval or exhausting DOTD's time and efforts to obtain approval for projects in which FHWA approval is not required.

Recommendation:

DOTD should continue to strengthen its controls and provide training to staff to ensure that they are aware of state and federal requirements and that FHWA approval is obtained for change orders related to federally-funded projects. DOTD management should strengthen controls to ensure that the data maintained in the project management system indicating required FHWA approvals is accurate and to ensure that the review process by change order approvers is sufficient to identify and correct errors made in the categorization of change order type and the level of approvals needed. In addition, DOTD should implement monitoring procedures to review the change orders report in Site Manager and determine that FHWA approval was obtained for all applicable change orders.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-47).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2014-009 - Noncompliance with Subrecipient Monitoring Requirements

Award Year: Various
Award Number: Various
Compliance Requirement: Subrecipient monitoring

		<u>Questioned Costs</u>
<u>Highway Planning and Construction Cluster:</u>		
20.205	Highway Planning and Construction	\$90,739
20.219	Recreational Trails Program	None Noted
		<u>\$90,739</u>

Condition:

The DOTD did not adequately monitor its subrecipients for the Recreational Trails (RT) and Safe Routes to Schools (SRS) programs under the Highway Planning and Construction Cluster, resulting in noncompliance with federal regulations and increasing the risk of disallowed costs that would require repayment to the federal grantor.

- DOTD failed to properly monitor the contracted RT program administrator to ensure the required site visits of program subrecipients were being conducted. Failure to conduct the required site visits increases the risk that subrecipients are using program funds for unallowable costs.
- DOTD failed to obtain payment documentation from subrecipients of the SRS program for nine (82%) of 11 payments reviewed totaling \$90,739. Funds for this program are sent to subrecipients based on invoices for goods or services. As part of the ongoing monitoring efforts, DOTD policy requires that subrecipients provide proof of payment for those invoiced goods and/or services within 60 days of the receipt of program funds from DOTD. As of November 2014, DOTD still had not received proof of payment documentation from subrecipients for these nine payments made between October 2013 and April 2014.
- DOTD failed to ensure that a required audit was performed for one (14%) of seven subrecipients sampled.

Criteria:

The interagency agreement between DOTD and the RT administrator states that the administrator agrees to perform all required project site inspections. The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement requires that during the award the pass-through entities monitor the subrecipient’s use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. The Compliance Supplement also requires the pass-through entity to ensure the subrecipients comply with audit requirements. Finally, to ensure payments are allowable, DOTD requires subrecipients to provide proof of payment for invoiced goods or services within 60 days of the receipt of program funds from DOTD.

Cause:

Noncompliance occurred because of a lack of internal control over the subrecipient monitoring function. DOTD did not have adequate controls over the monitoring of the RT program administrator; tracking and monitoring to ensure the receipt of payment documentation to support advances to subrecipients for the SRS program; and tracking and monitoring of subrecipients to ensure the required audits were obtained.

Effect:

Failure to monitor subrecipients of federal programs, including obtaining and reviewing supporting documentation for all payments, results in noncompliance with subrecipient monitoring requirements; provides a lack of reasonable assurance that subgrantees utilize federal awards in compliance with all applicable laws and regulations or adequately-achieved program goals; increases the risk of fraud; and may result in disallowed costs that would require repayment to the federal grantor.

Recommendation:

DOTD should monitor the activities of the RT program administrator, ensuring all aspects of the interagency agreement have been met and that all federal laws and regulations have been followed. Management should develop standard operating procedures to ensure all necessary documentation is received from subrecipients receiving payments within the stated 60-day timeframe. Finally, DOTD management should implement monitoring procedures to ensure all subrecipients are receiving and submitting the required audits to the department for review.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-49).

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)**

U.S. DEPARTMENT OF EDUCATION

BOSSIER PARISH COMMUNITY COLLEGE

2014-010 - Student Financial Aid Fraud

Award Year: 2014

Award Numbers: P063P133649, P268K133649

Compliance Requirements: Eligibility, Special tests and provisions

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

**Questioned
Costs**

None Noted

Condition:

Bossier Parish Community College (BPCC) identified an alleged \$12,540 fraud committed by two of its married students. The wife used her husband’s personal identification number (PIN) to obtain federal Title IV funds, including student loans, to attend online classes in her husband’s place while he was incarcerated.

Criteria:

Federal regulations do not allow someone to accept federal student aid on another person’s behalf and explicitly do not allow incarcerated individuals to obtain federal student loans. [34 CFR 668.32 (c)(3)].

Cause:

Although federal regulations require PINs to authenticate the recipients of federal funds, the students were able to override those controls through collusion.

Effect:

As a result, both students have been arrested and charged with theft and BPCC returned a corresponding amount of federal funds to the U.S. Department of Education.

Recommendation:

BPCC should attempt to recoup these funds from the students and consider the cost effectiveness of additional program eligibility screening.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Management’s response and corrective action plan:

Management concurred with the finding and recommendations and outlined a plan of corrective action (B-2).

DELGADO COMMUNITY COLLEGE

2014-011 - Noncompliance with Student Financial Assistance Regulations

Award Years: 2013, 2014

Award Numbers: P063P132530, P268K142530, P007A131626

Compliance Requirement: Special tests and provisions

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.007 Federal Supplemental Education Opportunity Grant	\$250
84.063 Federal Pell Grant Program	4,234
84.268 Federal Direct Student Loan	10,649
	<u>\$15,133</u>

Condition:

Delgado Community College (College) did not return \$15,133 of federal Title IV funds to the U.S. Department of Education (ED) within required timeframes and did not have a control in place to ensure that student withdrawal dates reported in the College’s system are supported by attendance records.

A test of 69 students who withdrew from the College revealed that the College did not return the related federal funds for nine of these students. For three of these nine students, conflicting withdrawal dates were reported in the College’s system, increasing the risk of error in the refund calculation.

Criteria:

The U.S. Code of Federal Regulations, Title 34, Chapter VI, Part 668.22(j) requires the College to return the program funds within 45 days of the determination date of withdrawal and to determine the date of withdrawal within 30 days after the period of enrollment. Part 668.22(b) also requires the College to determine the withdrawal date from the attendance records maintained by the College.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Cause:

These exceptions occurred because the College does not have a uniform process to verify the last date of attendance when updating the College’s system, and current policies are not monitored to ensure refunds are issued accurately and timely.

Effect:

As a result, the College did not comply with federal regulations and may be subject to sanctions, up to and including termination of program participation.

Recommendation:

Management should establish specific procedures to require staff to update the College’s system using official attendance records, ensure current policies are effectively monitored, and return these funds to the ED.

Management’s response and corrective action plan:

Management concurred with the finding and recommendations and outlined a plan of corrective action (B-9).

EDUCATION, DEPARTMENT OF

2014-012 - Misappropriation of Public Funds

Award Years: 2009, 2010, 2011, 2012

Award Number: Various

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
84.287 Twenty-First Century Community Learning Centers	\$129,402

Condition:

The Legislative Auditor’s Investigative Audit Services issued a report on June 4, 2014, identifying \$307,520 of public funds that were improperly used by Open World Family Services, Inc. (Open World), a non-profit corporation that received federal grant funds from the Department of Education (DOE) for the 21st Century Community Learning Centers Program.

In the investigative audit report, the auditors noted the following:

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

- Between June 2009 and February 2012, Open World submitted reimbursement requests to DOE that included false information to support expenses totaling \$116,323 which were not incurred and \$13,079 for employee benefits that were not paid.
- From May 2009 to October 2011, the executive director improperly used public funds totaling \$11,108 for her personal benefit or for the personal benefit of other individuals associated with Open World.
- From May 2009 to February 2012, Open World used grant funds totaling \$148,596 for purchases and expenses not included in approved grant budgets.
- From December 2009 to February 2012, the executive director issued payments totaling \$18,414 to her immediate family members in possible violation of Open World's contract with the DOE and state law.

Criteria:

By submitting reimbursement requests that included false information and using grant funds for unauthorized purposes, Open World may have violated state and federal laws and grant agreements.

Cause:

Open World submitted false claims for reimbursement and improperly used public funds between May 2009 and February 2012.

Effect:

Open World was voluntarily dissolved on June 20, 2012. In September 2014, the former executive director was arrested on counts of theft, filing false public records, and illegally participating in certain transactions. DOE's failure to recover funds from Open World could result in disallowed costs, which may have to be returned to the federal government.

Recommendation:

DOE management should continue to monitor the investigation of the improper use of grant funds and continue to seek restitution as appropriate.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-10).

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

L.E. FLETCHER TECHNICAL COMMUNITY COLLEGE

**2014-013 - Noncompliance with Student Financial Assistance
 Cluster Program Regulations**

Award Year: 2014

Award Number: P063P132706

**Compliance Requirements: Cash management, Reporting,
 Special tests and provisions**

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.063 Federal Pell Grant Program	\$9,808

Condition:

L. E. Fletcher Technical Community College (FTCC) did not ensure compliance with Student Financial Assistance (SFA) Cluster program regulations. Under SFA, FTCC administers the Federal Pell Grant Program (Pell), Federal Supplemental Educational Opportunity Grant, and the Federal Work Study (FWS) program and disburses approximately \$4 million annually to program participants.

Our procedures disclosed the following:

- FTCC did not return \$19,289 of SFA funds to the U.S. Department of Education (ED) within the required time frames of the program.

For 11 of 25 students tested, FTCC did not determine the amount of grant assistance that the student earned as of the student's withdrawal date. As of June 2014, unearned Pell funds totaling \$9,808 were due to ED, which we consider questioned costs.

In addition, for another 12 of the 25 students tested, FTCC did not return Pell funds totaling \$9,481 to ED within 45 days of determining the students' withdrawal dates as required by federal regulations. The late returns ranged from 73 to 116 days after the required 45-day period.

- FTCC made six Pell grant drawdowns totaling \$136,491 between October 2013 and February 2014. Although FTCC could support the total amount by student, the college could not identify in what draw an individual student's funds were received. As a result, we could not determine, as required by federal regulations, if the Pell funds were disbursed to students within three business days following

STATE OF LOUISIANA
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 Federal Award Findings and Questioned Costs (Continued)

the receipt of the funds or if there was any excess cash associated with those drawdowns.

- FTCC does not maintain SFA funds in an interest-bearing account as required by federal regulations.
- FTCC incorrectly reported or could not provide evidence to support amounts reported on certain lines of its 2012-2013 Fiscal Operations Report and Application to Participate (FISAP). The line items included information on enrollment, total tuition and fees, compensation and federal share of the FWS, and information about FWS students employed in community service activities.

Criteria:

The Code of Federal Regulations [Title 34, Chapter VI, Part 668.162(b)(3)] states the institution must disburse funds requested as soon as administratively feasible but no later than three business days following the date the institution received those funds. Part 668.166(b) requires the institution return immediately to the Secretary of ED any amount of excess cash over the one-percent tolerance and any amount remaining in its account after the seven-day tolerance period. Part 668.163(c)(2) requires an institution to maintain Federal Pell Grant, Federal Supplemental Educational Opportunity Grant, and FWS program funds in an interest-bearing bank account or an investment account.

Volume 6, Chapter 1 of the *Federal Student Aid Handbook* (U.S. Department of Education) requires an institution keep financial records that reflect all Campus-Based Program transactions and must keep all records supporting the school's application for Campus-Based funds. The handbook further states that for program review and audit purposes, the institution must retain accurate and verifiable records for three years following the end of the award year in which the FISAP is submitted.

The Code of Federal Regulations [Title 34, Chapter VI, Part 668.22(j)(1)] requires the institution to return unearned program funds within 45 days of the determination date of withdrawal, and Part 668.22(a)(1) requires the institution to determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date.

Cause:

FTCC failed to follow SFA federal regulations or did not maintain documentation to support compliance. FTCC management attributed the exceptions to turnover of key management personnel within the Office of Financial Aid.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Effect:

FTCC did not comply with federal regulations and may be subject to sanctions, up to and including termination of program participation.

Recommendation:

Management should ensure that procedures are established to timely determine the amount of grant assistance earned by a withdrawing student and return unearned funds within the required program timeframes. Management should also maintain adequate records for payment requests made to ED and to support the accuracy of the data submitted in the required federal reports. In addition, management should maintain SFA funds in an interest-bearing account as required by federal regulations.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-34)

NORTHWESTERN STATE UNIVERSITY

2014-014 - Student Enrollment Status Changes Not Reported

Award Year: 2014

Award Numbers: P268K141522

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:

84.268 Federal Direct Student Loans

**Questioned
Costs**

None Noted

Condition:

Northwestern State University (University) did not report changes in enrollment status for students who received Federal Direct Student Loan funds to the National Student Loan Data System (NSLDS) as required by federal regulations, which could impair the federal government’s ability to recoup loan funds from students.

Our procedures revealed that two of 12 students tested who had changes in enrollment status during the fiscal year had not been reported to NSLDS.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Criteria:

Federal program regulations require the University to report the change in enrollment status for students who graduated, withdrew, never attended, or ceased to be enrolled on at least a half-time basis to the NSLDS within 60 days of knowledge of a student’s status change. CFR [Title 34, Chapter VI, Part 682.610(c)].

Cause:

These students received a “withdrew never attended” or “WN” grade code, which was not recognized by the University’s Banner system in evaluating a student’s enrollment status change.

Effect:

As a result of not reporting enrollment status changes, a student’s grace period or obligation to begin or resume making scheduled loan payments is delayed, which could further delay or reduce efforts to recoup loan funds by the federal agency.

Recommendation:

Management should identify all changes in enrollment status for students receiving Federal Direct Student Loan funds and report the information to the NSLDS within the required time period.

Management’s response and corrective action plan:

Management concurred with the finding and recommendations and outlined a plan of corrective action (B-39).

SOUTH LOUISIANA COMMUNITY COLLEGE

2014-015 - Late Return of Federal Pell Grant Program Funds

Award Year: 2014

Award Number: P063P135745

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.063 Federal Pell Grant Program

Questioned Costs
\$1,632

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Condition:

For the seventh consecutive audit, South Louisiana Community College (College) did not maintain sufficient controls over the Federal Pell Grant Program (CFDA 84.063) to timely identify students who withdraw, perform the return of funds calculation, and return funds to the U.S. Department of Education as required by federal regulations.

In a test of 25 students, we identified three (12%) students who failed to earn a passing grade for the spring 2014 semester, and the College did not determine if a return of program funds was necessary. The three students had a combination of “Fs” and “Ws” (rather than all “Fs” or all “Ws”) in all classes attempted but were not identified by the College as students who failed to earn a passing grade.

We expanded our procedures and identified an additional 36 students from the spring 2014 semester with a combination of “Fs” and “Ws” that the College did not determine if a return was necessary.

Criteria:

Title 34 CFR 668.22(j) states that when a recipient of Title IV grant withdraws from the institution during a payment period, the institution must return the amount of the Title IV grant for which it is responsible as soon as possible but no later than 45 days after the determination date. For an institution that is not required to take attendance, an institution must determine the withdrawal date no later than 30 days after the end of the semester.

The Federal Student Aid Handbook states that for students who fail to earn a passing grade in at least one course offered, the institution must assume, for Title IV purposes, that the student has unofficially withdrawn unless the institution can document that the student completed the period.

Guidance disseminated by the U.S. Department of Education in Dear Colleague letter GEN 04-03 and revised in Dear Colleague letter GEN 04-12 states that for students who fail to earn a passing grade in at least one course offered, the institution must assume, for Title IV purposes, that the student has unofficially withdrawn, unless the institution can document that the student completed the period.

Cause:

Management considered any student with a combination of “Ws” and “Fs” to be a change of enrollment status rather than an unofficial withdrawal.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Effect:

The College did not return Pell Grant funds totaling \$1,632 to the U.S. Department of Education within the required 45-day period after the College should have determined that the students had withdrawn from classes.

Continued noncompliance with these regulations may subject the College to sanctions, up to and including termination of program participation.

Recommendation:

Management should implement controls to ensure that a return of funds determination is performed for all students with a combination of “Fs” and “Ws” in all classes attended. Management should also determine whether the additional 36 students from the spring 2014 semester or any students from the fall 2013 semester should have funds returned to the U.S. Department of Education and/or recouped from the students.

Management’s response and corrective action plan:

Management provided a plan of corrective action and is performing procedures included in the recommendation. However, management did not agree that the exceptions display a lack of sufficient controls, but were a result of differing interpretations (B-44).

Auditor’s additional comments:

The Federal Student Aid Handbook states that for students that fail to earn a passing grade in at least one course offered, the institution must assume, for Title IV purposes, that the student has unofficially withdrawn, unless the institution can document that the student completed the period. Students with all “Fs” and “Ws” fit the criteria and should be considered as unofficially withdrawn, therefore requiring a Return of Title IV funds determination.

SOUTHERN UNIVERSITY AT BATON ROUGE

2014-016 - Student Enrollment Status Changes Inaccurately Reported

Award Year: 2014

Award Number: P268K141525

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

**Questioned
 Costs**

None Noted

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Condition:

Southern University-Baton Rouge (SUBR) did not accurately report changes in enrollment status for students who received Federal Direct Student Loan funds to the National Student Loan Data System (NSLDS) as required by federal regulations.

Our procedures revealed that four of 25 students tested, who had changes in enrollment status during the fiscal year, had not been accurately reported to NSLDS as follows:

- Three students' enrollment statuses were reported as full-time for the Spring 2014 semester when the academic records indicated statuses of half-time. In addition, these three students did not return the following semester, and their statuses should have been changed to withdrawn.
- One student's enrollment status was reported as withdrawn for the Fall 2013 semester when the academic records indicated a status of full-time.

Criteria:

Federal program regulations require SUBR to certify the enrollment status of all students and report the change in enrollment status to the NSLDS within 60 days of knowledge of a student's status change. CFR [Title 34. Chapter VI, Part 682.610(c)].

Cause:

SUBR did not adequately review student enrollment status changes for accuracy prior to submission to the NSLDS.

Effect:

As a result of inaccurately reporting enrollment status changes, a student's grace period or obligation to begin or resume making scheduled loan payments may be either advanced or delayed, which could impair the federal government's ability to recoup loan funds from students.

Recommendation:

Management should identify all changes in enrollment status for students receiving Federal Direct Student Loan funds and report accurate information to the NSLDS within the required time period.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-46)

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

UNIVERSITY OF LOUISIANA AT LAFAYETTE

2014-017 - Error in Federal Reporting

Award Year: 2014

**Award Number: P007A141678, P033A141678,
 P063P141529, P268K151529**

Compliance Requirement: Reporting

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	None Noted
84.007 Federal Supplemental Educational Opportunity Grants	
84.033 Federal Work-Study Program	
84.063 Federal Pell Grant Program	
84.268 Federal Direct Student Loans	

Condition:

The University of Louisiana at Lafayette (UL Lafayette) overstated the total tuition and fees amount reported on the Fiscal Operation Report and Application to Participate (FISAP) report for the award year July 1, 2012 to June 30, 2013, by \$8,058,557, which also caused other amounts to be incorrectly reported.

Criteria:

The completion and filing of the FISAP is a U.S. Department of Education (USDOE) requirement for the university to continue receiving Title IV funding. In addition, per Office of Management and Budget (OMB) Circular A-133, *Part 5 Cluster of Programs, Student Financial Assistance Cluster, L. Reporting, 3 Special Reporting* requires the school to use the FISAP to apply for student financial assistance for a subsequent award year.

Cause:

In its fiscal year 2013 FISAP, UL Lafayette reported the tuition and fees total from the general ledger but did not properly adjust the total for items as directed by the FISAP instruction, for example, portions of unearned revenues and course fees. UL Lafayette then improperly allocated the incorrect tuition and fees total between graduates and undergraduates. In addition, there was no evidence or support that the FISAP was reviewed prior to submission to the USDOE.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Effect:

Failure to accurately report the FISAP results in a noncompliance with USDOE requirements and OMB Circular A-133 *Part 5 Cluster of Programs, Student Financial Assistance Cluster, L. Reporting 3. Special Reporting* requirements and could affect future student financial assistance funding.

Recommendation:

Management should establish controls to ensure that the FISAP report is accurately prepared and reviewed by personnel other than the preparer prior to submission to the USDOE.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-51).

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

**2014-018 - Control Weakness over Temporary
 Assistance for Needy Families Work Verification Plan**

Award Years: 2013, 2014

Award Numbers: 1402LATANF, 1302LATANF

Compliance Requirement: Special tests and provisions

	Questioned Costs
<u>TANF Cluster:</u> 93.558 Temporary Assistance for Needy Families	None Noted

Condition:

For the third consecutive year, the Department of Children and Family Services (DCFS) did not maintain and verify all documentation required under the federal Temporary Assistance for Needy Families program cluster, potentially subjecting DCFS to financial penalties from the federal government. Our review of 25 “work-eligible” client files revealed that six (24%) of the files did not contain documentation or verification of the clients’ work activity that caseworkers entered into the DCFS’s job tracking system, as required by federal regulations.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Criteria:

Per 45 CFR 261.10 (a)(1), a parent or caretaker receiving assistance must engage in work activities when the state has determined that the individual is ready to engage in work.

Per OMB Circular A-133, Part 4, the state must maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates.

Per 45 CFR 261.61 (a), a state must support each individual hours of participation through documentation in the case file in accordance with the state's HHS-Approved Work Verification Plan.

Per 45 CFR 261.62, a state must establish internal controls to ensure compliance with the work participation requirements and ensure accuracy in the reporting of work activities by work-eligible recipients. A state must have a Work Verification Plan that includes a description of how it will define, account for, track, monitor, accurately report, and verify relevant work activity.

Per 45 CFR 261.65 (a)(2), 262.1 (a)(15), if determined that the state has not maintained adequate documentation, verification, or internal control procedures to ensure the accuracy of the data used in calculating the work participation rates, the federal grantor could impose a penalty to the state of not less than one percent and not more than five percent of the adjusted State Family Assistance Grant.

Cause:

Caseworkers did not adhere to the requirements in the state's work verification plan pertaining to maintaining and verifying supporting documentation for the hours worked by clients and did not ensure there was documentation of work activity in the client file.

Effect:

The federal grantor could assess the state penalties totaling not less than 1% and not more than 5% of the \$110 million adjusted grant award, based on the exceptions noted; however, the likelihood of such an assessment is unknown.

Recommendation:

We recommend that DCFS ensure that its caseworkers document or verify their clients' work activity, perform a comprehensive review of its existing records, and conduct periodic checks of the completeness of records going forward to comply with federal documentation requirements.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Management's response and corrective action plan:

Management outlined a plan of corrective action but did not specifically concur or disagree with the finding and recommendations (B-3).

Auditor's additional comments:

DCFS's response states that the six exceptions were not indicative of the quality of work performed on the 13,000 cases managed by the department during fiscal year 2014. However, the actual exception rate of 24% in the audit sample, which is consistent with the 28% exception rate in the prior year, indicates that several thousand cases may not be properly documented. Further, DCFS's assertion that supporting documents may have been available at the time the determinations were entered into the electronic tracking system cannot be substantiated by the evidence provided during the audit.

2014-019 - Foster Care Rate Review

Award Year: 2014

Award Numbers: 1301LA1401, 1401LA1401

Compliance Requirement: Special tests and provisions

93.658 Foster Care - Title IV-E

Questioned Costs
None Noted

Condition:

DCFS did not perform periodic reviews of payment rates for the \$2.6 million in Foster Care maintenance payments made to the Office of Juvenile Justice (OJJ) during fiscal year 2014.

Criteria:

Per 45 CFR section 1356.21 (m), the Title IV-E agency must review at reasonable, specific, time-limited periods to be established by the agency the amount of the payments made for Foster Care maintenance to assure their continued appropriateness.

Cause:

The existing state Foster Care plan does not explicitly require DCFS to review payment rates established by OJJ. However, federal law does require DCFS to review the payment rates at "reasonable, specific, time-limited periods" to ensure that the rates remain appropriate.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Effect:

By not performing a review of rates, payments to OJJ may be disallowed by the federal grantor.

Recommendation:

DCFS management should modify its state plan to include periodic reviews of OJJ’s Foster Care maintenance payment rates.

Management’s response and corrective action plan:

Management outlined a plan of corrective action but did not specifically concur or disagree with the finding and recommendation (B-4).

2014-020 - Noncompliance with TANF Eligibility Requirements

Award Years: 2013, 2014

Award Numbers: 1402LATANF, 1302LATANF

Compliance Requirements: Eligibility, Special tests and provisions

	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Questioned Costs</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$10,388</td> </tr> </table>	Questioned Costs	\$10,388
Questioned Costs			
\$10,388			
<u>TANF Cluster:</u>			
93.558 Temporary Assistance for Needy Families			

Condition:

For the second consecutive year, DCFS did not have complete eligibility and related documentation for clients receiving benefits under the federal Temporary Assistance for Needy Families (TANF) program cluster. A review of 25 client files revealed that DCFS’ caseworkers failed to include all required documentation in their case files:

- Five files did not contain the “Notice of Cooperation with Child Support Enforcement and Agreement to Relinquish Child Support Payments” form.
- Three files did not contain verification from collateral parties that the children lived with a parent or qualified relative.
- Two files did not contain a clearance summary sheet or other indication that income was verified.
- One file did not contain a birth certificate to verify the child’s age.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

- One file did not contain an application for assistance.

Criteria:

Per OMB Circular A-133, Part 4, the State Plan provides the specifics on how eligibility is determined in each state. The state plan requires each applicant/recipient to assign any rights to support to DCFS. Per the state plan, eligibility requirements for cash assistance include a needy family with a dependent child under 18 years of age that resides in the home of a parent or other qualified relative.

Per 42 USC 608(a)(3), a state shall require, as a condition of paying assistance, that a member of the family assign to the state the rights the member may have for support from any other person.

Per 42 USC 1320b-7, a state must have in effect an income and eligibility verification system.

Per 42 USC 608(a)(1), no assistance shall be provided to families without a minor child who resides with the family.

Cause:

Caseworkers did not obtain and/or include in case file all supporting information needed to validate the applicant's eligibility prior to providing assistance.

Effect:

Payments related to these exceptions totaled \$10,388 and are considered to be known questioned costs for which the state may be liable. These exceptions increase the risk that clients may receive benefits to which they are not entitled and could result in DCFS having to repay the funds to the federal grantor.

Recommendation:

Because of the exceptions noted in a program that disbursed \$144 million during fiscal year 2014, we recommend that DCFS ensure that its caseworkers include all required documentation in their case files, perform a comprehensive review of existing records, and perform periodic checks of the completeness of records going forward to comply with federal documentation requirements.

Management's response and corrective action plan:

Management outlined a plan of corrective action but did not specifically concur or disagree with the finding and recommendations (B-6).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Auditor's additional comments:

DCFS's response states that the 12 exceptions above were not indicative of the quality of work performed on the 35,374 applications reviewed by the department during fiscal year 2014. However, the error rate of 12 missing documents in 25 client files indicates that several thousand applications may not be properly documented. Further, DCFS's assertion that supporting documents may have been available at the time the eligibility determinations were made cannot be substantiated by the evidence provided during the audit.

HEALTH AND HOSPITALS, DEPARTMENT OF

2014-021 - Improper Payments of Medicaid Claims

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Period of availability of federal funds

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$760,057
State Funds	486,347
	<u>\$1,246,404</u>

Condition:

The Department of Health and Hospitals (DHH) paid claims totaling \$1,246,404 (\$760,057 in federal funds and \$486,347 state match) that did not meet federal regulations relating to the period of availability of federal funds that require filing of original claims within one year of the date of service.

In a sample of 25 original claims that were submitted to DHH after 365 days from the date of service and paid by DHH, we identified five (20%) errors where the span from the service date to the submission date ranged from 369 days to 536 days. After discussing our results with DHH, DHH acknowledged that other claims with paid dates as early as December 2012 were also affected. Subsequently, DHH and Molina identified 18,171 claims paid to 1,595 providers for services delivered to 9,049 recipients that were paid in error. According to DHH, the edit was corrected on October 1, 2014.

Criteria:

Medicaid regulations require claims to be filed within one year of the service date with a few exceptions. The exceptions apply only when an original claim is filed within the first year and

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

denied. No exceptions exist for new claims initially filed later than the one-year period of availability.

Cause:

DHH’s contractor, Molina, inappropriately applied system changes that allowed claims to bypass the edit controlling the one-year filing requirement.

Effect:

We consider the \$1,246,404 paid in error to be questioned costs for which the state may be liable.

Recommendation:

DHH should strengthen its monitoring controls over its claims processing contractor to ensure that federal regulations, including period of availability requirements, are met prior to making payments on claims.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-16).

2014-022 - Improper Payments to Non-Emergency Medical Transportation Services Providers

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Activities allowed or unallowed

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$526,550
State Funds	<u>336,930</u>
	<u><u>\$863,480</u></u>

Condition:

DHH paid claims totaling \$863,480 (\$526,550 in federal funds and a \$336,930 state match) to providers of Non-Emergency Medical Transportation (NEMT) for services billed to the Medical

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Assistance Program (Medicaid) that were not provided in accordance with established policies. This is the seventh consecutive year we have reported improper NEMT payments.

During our testing, we identified that one provider entered into a contractual agreement with a medical services provider to be the exclusive transportation provider for the recipients of that medical provider. This agreement is a possible violation of Medicaid regulations requiring recipient freedom of choice. At least 77% of the NEMT provider's transports for the year under audit were to the medical provider with which it had contracted, totaling \$861,648. While the NEMT provider had some recipients sign freedom of choice statements, the provider was unable to provide all copies, and we do not consider these forms to signify informed choice.

Further, the contracted state dispatcher for NEMT allowed this provider to circumvent the established process where only the Medicaid recipient or family member/caregiver should request the transport. Daily, the NEMT provider submitted a list of transports to the state dispatcher, noting the transports it would make that day to the medical provider with which the NEMT provider contracted. We consider all payments for transports made under this contract to be questioned costs.

Additionally, a review of 43 claims totaling \$19,114 paid to two providers, including the provider mentioned above, for 13 recipients during calendar year 2013 identified the following errors and additional questioned costs of \$1,832:

- For 26 (60%) claims tested, the providers did not maintain adequate documentation of the trips provided. The providers could not provide completed copies of the MT-3s to substantiate all trips provided under capitated (monthly) and/or single-trip rates, and in some cases documentation included inconsistent signatures.
- One provider reviewed did not maintain an adequate daily schedule of transports in the records. Without a daily schedule of transports, we were unable to determine the number of vehicles and drivers used and whether the provider was using appropriately inspected vehicles and licensed drivers.
- One provider was unable to provide adequately completed MT-9 forms to verify drivers and vehicles used.

Criteria:

NEMT is defined as transportation for Medicaid recipients to and/or from a provider of Medicaid covered services. The NEMT program's *Provider Manual* requires that providers maintain copies of Recipient Verification of Medical Transportation Forms (Form MT-3), Driver Information Forms (Form MT-8), and Vehicle Inspection Forms (Form MT-9), and a daily schedule of transports.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

The NEMT *Provider Manual*, page 10, states that the transportation provider should “under no circumstances” contact the state dispatcher to initiate a transport. The dispatch process should be a control to ensure a fair distribution of transportation services that gives all NEMT providers equitable opportunity to provide services, gives recipients a true freedom of choice, and gives the state a fair and competitive program.

Cause:

These conditions occurred because the NEMT providers failed to follow established DHH Bureau of Health Services Financing policies and regulations for providing services and adequately documenting those services, and DHH controls were inadequate in preventing these exceptions.

During 2013, DHH changed the *Provider Manual*, requiring that providers only retain one MT-3 form per week, documenting the trips for the week on capitated rates. As a result, the medical services provider, recipient, and NEMT driver only sign the form once, even though different drivers and medical staff members may have direct knowledge of only the one trip when they signed the form.

Effect:

DHH paid claims totaling \$863,480 to NEMT providers for services billed to Medicaid that were not provided in accordance with established policies, which we consider questioned costs for which the state may be liable.

Recommendation:

DHH management should ensure that all NEMT rules and regulations are enforced, and that only appropriate claims are paid to providers. DHH management should reconsider the weakened requirement on documentation of capitated transports and ensure that adequate internal control is maintained over the NEMT program. DHH should also ensure that the state-contracted dispatcher follows all NEMT regulations to provide a fair and competitive program with true freedom of choice for Medicaid recipients.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-18).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2014-023 - Improper Payments to Waiver Services Provider

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Activities allowed or unallowed

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$10,098
State Funds	6,461
	<u>\$16,559</u>

Condition:

For the third consecutive year, DHH paid New Opportunities Waiver (NOW) claims under the Medical Assistance Program (Medicaid, CFDA 93.778) totaling \$16,559 (\$10,098 in federal funds and \$6,461 state match) for waiver services that were not documented and billed in accordance with established policies, which we consider to be questioned costs. NOW is administered by DHH Office for Citizens with Developmental Disabilities. Improper payments for waivers services have been reported in 12 of the last 15 audits, totaling \$580,924.

Criteria:

Regulations and requirements for the delivery of services and payment of claims for the waiver program are established through administrative rules and policy manuals developed by DHH. According to the NOW services provider manual, day services must not exceed 16 hours and night services must be a minimum of eight hours in a 24-hour period unless an exception is documented in the recipient’s comprehensive plan of care. The day service rate per hour is 66% higher than the night service rate per hour.

Cause:

In a test including 73 claims totaling \$70,959 paid to two providers, we noted errors on 22 claims paid to one provider for three Medicaid clients who receive 24-hour services. For the three recipients tested, day services were billed in excess of the 16-hour maximum and conversely, night services were not billed for the minimum eight hours. The provider did not document circumstances around the exceptions and did not request approval for not complying with the 16-hour maximum and the eight-hour minimum.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Effect:

DHH paid waiver services claims even though the waiver services provider failed to follow established DHH policies and federal regulations for providing services. Federal questioned costs totaled \$10,098.

Recommendation:

DHH management should ensure all departmental policies and federal regulations are enforced and that only appropriate claims for waiver services are paid to providers.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-20).

2014-024 - Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Period of availability of federal funds

Medicaid Cluster:

93.778 Medical Assistance Program

**Questioned
Costs**

**Unable to
Determine**

Condition:

DHH failed to require the Louisiana Behavioral Health Partnership’s (LBHP) State Managing Organization, Magellan, to submit details on claims that would allow DHH to monitor compliance with Medicaid requirements for the timely filing and prompt payment of Medicaid claims.

Criteria:

Medicaid regulations require claims to be filed within one year of the service date, with a few exceptions. The exceptions apply only when a claim is filed within the first year and denied. No exceptions exist for new claims initially filed later than the one-year period of availability. Federal regulations also require payment of 90% of all clean claims within 30 days of the date of receipt, 99% of all clean claims within 90 days of the date of receipt, and all other claims within 12 months of the date of receipt.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Cause:

Magellan is required to submit claims data to DHH so that DHH can monitor the claims for compliance with Medicaid regulations. In claims data submitted to DHH, Magellan did not include the date the claim was filed. Without the claim receipt date, DHH cannot determine the length of time between service date and submission of the claim, or length of time between submission of the claim and payment by Magellan.

Additionally, DHH approved for Magellan to lift the timely filing edit in the Magellan claims system because of significant system problems during the implementation of the LBHP in the first two years of its operations. Magellan is allowing denied claims to be recycled and new claims filed without consideration of the date of service and Medicaid period of availability.

Effect:

DHH may be reimbursing Magellan for paid claims that do not meet federal regulations.

The amount of claims possibly paid in error could not be determined because Magellan did not capture and report the actual date that the original claim was filed. The date of original claim submission is needed to determine whether or not the claim met Medicaid regulations.

Recommendation:

DHH should ensure that Magellan submits sufficient detail on claims, including the date the claim was filed, so it can determine Medicaid compliance.

Management's response and corrective action plan:

Management concurred with finding and outlined a plan of corrective action (B-23).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2014-025 - Lack of Controls over Federal Cash Management Requirements

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Cash management

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

For the second consecutive year, DHH did not have sufficient controls established to ensure federal cash management requirements were followed, including compliance with the Treasury State Agreement.

Criteria:

The Treasury State Agreement defines the terms for the transfer of financial assistance funds between the federal government and the state to avoid an overdraw or underdraw of grant funds. DHH must schedule the draw of federal funds so that funds are received and disbursed by DHH in accordance with methods and timeframes noted in the agreement known as clearance patterns. Draws should also be adequately supported and follow funding techniques noted in the agreement.

Cause:

At DHH, the Medicaid (Medical Assistance Program, CFDA 93.778) and LaChip (Children's Health Insurance Program, CFDA 93.767) programs are included in the Treasury State Agreement. Our testing identified the following:

- DHH overdraw \$52,574,430 in federal funds for disproportionate share payments to the LSU public/private hospital partners. Since DHH did not have an approved state plan amendment, the payments should have been made with state funds only. However, DHH erroneously drew federal funds between March 2014 and June 2014. DHH returned the funds to the federal government on September 23, 2014, as part of the June 30, 2014 quarterly reconciliation.
- For one of three draws to pay Magellan, the State Managing Organization for behavioral health, DHH drew \$1,814,839 in federal funds and held the funds for 20 days before making the payment to Magellan. The clearance pattern required payment on the same day the federal funds were received.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

- DHH did not comply with the funding technique noted in the agreement for all three administrative/payroll draws tested, resulting in the underdraw of \$9,984,196.
- DHH drew federal dollars inappropriately for one administrative/payroll draw where DHH doubled the draw and overdraw \$7,921,893.
- DHH did not comply with the clearance pattern noted in the agreement for three of four benefits draws tested, all three Medicare buy-in draws tested, and all three draws requested on a state holiday.
- DHH did not make required adjustments timely to correct inaccurate draws like the ones mentioned above through the quarterly reconciliation process. Also, DHH did not consistently perform the reconciliation of the federal draws made during the quarters to the quarterly federal expenditure report. DHH did not reconcile the quarters ending September 2013, December 2013, and March 2014 until June 2014.
- DHH did not submit properly completed interest schedules to the Office of Statewide Reporting and Accounting Policy (OSRAP) as required. The schedules submitted did not have accurate dates, overdraw/underdrawn details, and accounting of interest. Without accurate and complete interest schedules from state agencies, OSRAP is unable to accurately calculate the state's interest liability and prepare an annual report to the federal government.

Effect:

Overdrawn grants put the state at risk for federal disallowances for which the state may be liable. Underdrawn grants indicate that the state funded expenditures using state General Fund when federal funds could have been used instead. Noncompliance with clearance patterns and funding techniques puts the state at risk for interest liabilities and disallowances.

Based on the errors and overdraws noted above, DHH owed at least \$16,716 in interest to the federal government.

Recommendation:

DHH should ensure that draws of federal funds are properly calculated, supported, and follow federal cash management requirements, including compliance with the Treasury State Agreement. In addition, DHH should follow OSRAP's guidelines for reporting disbursement and drawdown information.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Management's response and corrective action plan:

Management concurred in part with the finding and outlined a plan of correction action for those items in which it concurred. However, management noted that while it agreed that adjustments were not done on a quarterly basis, federal regulations only require annual adjustments. Further, management noted that all required information was provided on interest schedules with supporting documentation to OSRAP (B-25).

Auditor's additional comments:

DHH management acknowledged in its response that quarterly reconciliations and adjustments were not performed until the end of the year but stated that federal regulations only require annual adjustments. Each quarter, DHH is required to submit a federal quarterly report documenting federal expenditures that should be matched to federal revenues. The quarterly report includes a signed certification from DHH management that "the expenditures included in this report are based on the state's accounting of actual recorded expenditures, and are not based on estimates." Since some administrative and payroll draws are based on an estimate, a state Medicaid agency could not make a valid certification without quarterly reconciliations and adjustments. Also, DHH is required by the Cash Management Improvement Act (CMIA) to identify any overdrafts of federal funds and return those promptly. Without quarterly reconciliations and adjustments, some overdrafts may not be identified and returned promptly.

DHH management further noted in its response that all required information was provided on the interest schedules and supporting documentation submitted to OSRAP. DHH management cited Sections 5.3.5 #5 and #9 of OSRAP's policy on CMIA. Section 5.4 of that same policy notes that the agency is responsible for ensuring that OSRAP is aware of all circumstances where an interest liability may exist. The agency's notification is to be made on the data that agencies submit to OSRAP, as long as the reason is clearly stated and the dates and times are clearly denoted so that interest may be calculated. Our finding noted multiple errors on interest schedules provided to OSRAP by DHH. In the majority of schedule items we tested, DHH included the wrong check/electronic funds transfer issue date when compared to the Medicaid Management Information System and other sources. In some instances, DHH included the wrong "Actual Receipt Date" or "Date Received" when compared to documentation supporting the federal draw. Also, no additional comments were provided to OSRAP regarding the Magellan funds that were drawn 20 days prior to vendor payment and the payroll draw that was doubled. In these instances, DHH knew that the draws were CMIA violations, but the detail in the schedules did not inform OSRAP of the violations.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2014-026 - Noncompliance with Approved Consolidated Cost Allocation Plan

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Allowable costs/cost principles

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

DHH did not follow an approved cost allocation plan for administrative expenditures in the current year and could not provide supporting documentation for statistics used for the current-year's cost allocation. This is the second consecutive year that we have reported deficiencies in the cost allocation plan.

Criteria:

DHH serves as the single state Medicaid agency responsible for administering the Medicaid and Children's Health Insurance (LaChip) programs, and is required to prepare a public assistance cost allocation plan to support claims for administrative expenses. The cost allocation plan is a description of the procedures that DHH will use in identifying, measuring, and allocating all costs incurred in support of all programs administered or supervised by DHH.

Cause:

DHH's current cost allocation plan was approved in April 2014, retroactive to July 2012, via an amendment submitted by DHH in September 2013. The approval noted three required changes or corrections. As of August 2014, DHH has not submitted the changes or corrections noted in the approval memo. Also, DHH made organizational changes for fiscal year 2014 that would require revising the plan, making a retroactive-approved plan incompatible between fiscal year 2013 and fiscal year 2014. DHH's allocated administrative costs for fiscal year 2014 totaled \$101,330,793.

Effect:

DHH failed to follow federal requirements for the allocation of administrative costs charged to federal programs, which may result in the over or undercharging of federal programs.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Recommendation:

DHH management should submit a new cost allocation plan or amendments to the current plan for required approval and should maintain supporting documentation for statistics used for cost allocation. Management should also determine if the unapproved allocations used resulted in overcharging federal programs for administrative expenses. If federal programs were overcharged, management should take corrective action. If undercharged, management should seek to recover the unallocated costs.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-27).

**2014-027 - Noncompliance with Federal and State Regulations
 over Contract for New Medicaid Dental Program**

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Activities allowed or unallowed

Medicaid Cluster:

93.778 Medical Assistance Program

**Questioned
 Costs**

None Noted

Condition:

On July 1, 2014, DHH launched the new Medicaid Dental Benefits Program using a private contractor but did not submit the three-year, \$484 million contract for approval to the federal Centers for Medicare and Medicaid Services (CMS) as required by the waiver agreement with CMS. DHH also disclosed protected health information and personal identifiable information prior to having data-sharing agreements in place. In addition, DHH paid the contractor before the contract was approved by the state Office of Contractual Review (OCR).

Criteria:

In a letter stamped June 23, 2014, CMS approved a 1915(b) waiver submitted by DHH to create the new Dental Benefits Program. The waiver included multiple assurances that DHH would submit the program contract to CMS for approval prior to enrollment of beneficiaries in the new program.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

DHH's policy regarding Business Associate Relationships provides that DHH first enters into a written contract, or other written agreement or arrangement, with the Business Associate before disclosing an individual's protected health information to the Business Associate.

Louisiana Revised Statute 39:1502 (A) states that no professional, personal, consulting, or social service contract shall be valid, nor shall the state be bound by the contract, until it has first been executed by the head of the using agency, or his designee, which is party to the contract and the contractor, and has been approved in writing by the director of OCR.

Cause:

The contractor began managing the program on July 1, 2014, but DHH did not submit the contract to CMS for approval until August 20, 2014. CMS has not approved the contract as of September 30, 2014. Once CMS approves a waiver, the terms of the waiver essentially become the federal regulations for the program.

The new Dental Benefits Program contract, including a data-sharing clause and HIPAA Business Associate Addendum, was signed by the contractor, MCNA Dental Plans (MCNA) on June 20, 2014, and by DHH (signature undated). However, DHH and its fiscal intermediary, Molina, began sending data to MCNA as early as June 4, 2014. On June 10, 2014, DHH provided all Medicaid recipient data and Medicaid dental provider data to MCNA, 10 days before any data sharing agreements would have been in place, and weeks before the contract was approved by OCR.

On July 23, 2014, DHH paid MCNA \$10,835,187 using both state and federal funds while the contract was not approved by OCR. DHH submitted the contract to OCR on June 30, 2014 and received approval on August 13, 2014.

Effect:

By not meeting waiver terms, DHH may have violated federal regulations and could owe funds back to the federal grantor. By providing information before executing data sharing agreements, DHH may have exposed itself and individuals to unnecessary risk by not protecting the confidentiality of the data.

Recommendation:

DHH management should ensure that required approvals are obtained and agreements are finalized before new programs are launched, data is shared, and payments are made.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Management’s response and corrective action plan:

Management concurred in part with the finding, noting that federal regulations do not require DHH to have CMS approval of the Dental Benefits Program contract prior to enrollment. Management concurred with the remainder of the finding and outlined a plan of corrective action (B-28).

Auditor’s additional comments:

For any new waiver, CMS considers all assurances outlined in a waiver before approval. Once approved by CMS, as noted previously, the waiver assurances essentially become the federal regulations over that program. The DHH waiver included multiple assurances that the contract would be sent to CMS for approval prior to enrolling program beneficiaries. The dental benefits program began on July 1, 2014, and the contract was not submitted to CMS for approval until August 20, 2014, in violation of DHH’s own assurances to CMS.

JUVENILE JUSTICE, DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS, OFFICE OF

2014-028 - Inadequate Controls over Foster Care Reimbursement Requests

Award Year: 2014

Award Numbers: 031-LA-1401

**Compliance Requirements: Activities allowed or unallowed,
 Allowable costs/cost principles**

	Questioned Costs
93.658 Foster Care - Title IV-E	\$15,890

Condition:

For the second consecutive year, the Office of Juvenile Justice (OJJ) did not properly review Foster Care - Title IV-E (Foster Care) reimbursement requests prepared by the Department of Public Safety (DPS), resulting in an estimated \$424,489 in net underbilled federal funds. DPS used an incorrect percentage of Foster Care-eligible juveniles in its calculations of administrative cost reimbursements for residential placement and used an incorrect indirect cost rate. These errors resulted in an estimated \$440,379 in underbilled federal funds and \$15,890 in overbillings, which if disallowed may need to be returned to the federal grantor. In addition, underbillings of program costs may decrease the program’s effectiveness in achieving its objectives and increase the use of state funds when federal funds are available.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Criteria:

Sufficient internal controls should include a review of the components and calculations used in Foster Care reimbursement requests for accuracy and compliance with applicable federal requirements. These controls should ensure OJJ receives all available federal funds and prevent federal overbillings.

Cause:

These errors occurred because DPS personnel prepared the reimbursement requests, and OJJ management has not implemented a sufficient communication or review process to ensure that the components of the calculations for reimbursement requests are accurate and in compliance with contracts and program regulations.

Effect:

Any costs disallowed by the federal government are required to be returned to the federal grantor. Underbillings of program costs may decrease the program's effectiveness in achieving its objectives and increase the use of state funds when federal funds are available.

Recommendation:

OJJ should ensure that accounting personnel responsible for preparing reimbursement requests use the appropriate indirect cost rates and percentage of eligible juveniles in cost claims. Also, OJJ should review the reimbursement requests to ensure accuracy and compliance with applicable requirements to obtain all federal funds due to the state and prevent overbillings that could result in disallowed costs.

Management's response and corrective action plan:

OJJ's response indicates concurrence with the finding and provides a corrective action plan (B-31). DPS concurred with the finding and provided a corrective action plan (B-32).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2014-029 - Unsupported Rates for Residential Care Facilities

Award Year: 2014

Award Numbers: 1301LA1401, 1401LA1401

**Compliance Requirements: Allowable costs/cost principles,
 Special tests and provisions**

	Questioned Costs
	<hr/>
	Unable to Determine

93.658 Foster Care - Title IV-E

Condition:

OJJ did not have adequate support for rates used in making Foster Care - Title IV-E (Foster Care) maintenance payments totaling \$2,410,496 to six residential care facilities for the fiscal year ended June 30, 2014.

These residential facilities serve youth who have been adjudicated delinquent or in need of services, including Foster Care-eligible juveniles as well as those not eligible under the Foster Care program. In a review of the rates being used to pay each of the six facilities, we noted the following:

- The payment rates for five of the six facilities were determined by calculating a total cost per juvenile using a detailed annual budget provided by each facility during a request for proposals (RFP) process. To determine how much of the cost per juvenile is billed to the Foster Care program for eligible juveniles, OJJ applies an allowable maintenance percentage to each rate to reduce it for the unallowable therapeutic charges (counselors, psychiatrists, etc.) included in the total budget. OJJ could not provide support for the calculation of the allowable maintenance percentages; therefore, the proper allocation of costs to the Foster Care program could not be verified.
- The other facility, Ware Youth Center (Ware), was not subject to an RFP bidding process and was not paid based on a cost per juvenile basis. This facility receives a monthly payment, in advance, determined by dividing its total budget by the number of months in the term of the contract. Each month, when this facility submits its invoice to OJJ, the payment rate is derived by dividing the pre-determined monthly payment amount by the total service units (number of juveniles times the number of days). The payment rate, therefore, changes each month depending on the number of beds occupied. In effect, this facility is paid the same amount each month by OJJ whether all or none of its beds are occupied; therefore, the payment rate used to request reimbursement for maintenance expenses of Foster Care eligible juveniles changes each month. OJJ was

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

reimbursed an average per juvenile of \$174.09 per day for the juveniles housed at Ware, while the average reimbursement for the other five facilities tested was \$87.38 per day; therefore, the payment rate for Ware does not appear reasonable.

In addition, as with the other five facilities, OJJ also applies an allowable maintenance percentage to the total cost per juvenile to determine how much to bill to the Foster Care program for eligible juveniles; however, OJJ was unable to provide support for the allowable maintenance percentage; therefore, the proper allocation of costs to the Foster Care program could not be verified.

Criteria:

Section 475(4)(A) of the Social Security Act defines “foster care maintenance payments” as payments to cover the cost of (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, a child’s personal incidentals, liability insurance with respect to a child, reasonable travel to the child’s home for visitation, and reasonable travel for the child to remain in the school in which the child is enrolled at the time of placement. In the case of institutional care, such term shall include the reasonable costs of administration and operation of such institution as are necessarily required to provide the items described in the preceding sentence.

According to 45 CFR 1356.60(c)(3), Allowable administrative costs do not include the costs of social services provided to the child, the child’s family, or foster family which provide counseling or treatment to ameliorate or remedy personal problems, behaviors or home conditions.

OMB A-87, section C, *Cost Principles for State, Local, and Indian Tribal Governments*, states for costs to be allowable under federal awards they must be necessary and reasonable for proper and efficient performance and administration of the award and be allocable to the award.

Cause:

OJJ explained that the Department of Children and Family Services (DCFS), as the primary recipient of Foster Care program funds, previously provided OJJ with the allowable maintenance percentage to be applied to residential care costs in determining how much to charge to the Foster Care program for eligible juveniles; however, when this responsibility shifted to OJJ, it continued to use the rates previously provided by DCFS but is not aware of how those rates were calculated.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Effect:

Failure to set reasonable payment rates using only allowable, allocable expenses results in noncompliance with Foster Care regulations and OMB Circular A-87 and increases the risk of questioned costs, which could be disallowed by the federal grantor. Using the second-highest reimbursement rate per service unit at a facility (\$117.75), likely questioned costs reimbursed to OJJ total \$151,998.

Recommendation:

OJJ should develop and implement rate-setting policies and procedures that ensure reasonable rates are paid to residential facilities and the portion of those payments charged to the Foster Care program are adequately supported and include only allowable expenditures.

Management’s response and corrective action plan:

Management’s response indicates concurrence with the finding and provides a corrective action plan (B-31).

LOUISIANA STATE UNIVERSITY –
PENNINGTON BIOMEDICAL RESEARCH CENTER

2014-030 - Inaccurate Federal Funding Accountability and
Transparency Act Reporting - Research and Development Cluster

Award Year: 2014

Award Number: U54GM104940

Compliance Requirement: Reporting

Research and Development Cluster:

93.859 Biomedical Research and Research Training

**Questioned
Costs**

None Noted

Condition:

Pennington Biomedical Research Center (PBRC) submitted required Federal Funding Accountability and Transparency Act (FFATA) reports for the Biomedical Research and Research Training program (CFDA 93.859) that included inaccurate “subaward obligation/action dates” and were submitted untimely.

Our procedures on FFATA reports submitted during fiscal year 2014 disclosed that the reported “subaward obligation/action date” did not represent the date that the subaward

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

agreement/modification contract was signed for four (80%) of the five reports reviewed. In addition, based on the “report month” on the FFATA reports, PBRC submitted all five of the reports between five to seven months late.

Criteria:

Office of Management and Budget (OMB) *Memorandum for Senior Accountable Officials: Open Government Directive - Federal Spending Transparency and Subaward and Compensation Data Reporting, Appendix C* requires prime recipients to report the date the subaward agreement was signed as the “subaward obligation/action date” for any funds awarded to a subrecipient subject to the requirements of FFATA reporting. In addition, the prime awardee is required to report the required information related to a subaward by the end of the month following the month the subaward or obligation was made.

Good internal controls should include an adequate review process to ensure that the data presented in the federal reports is accurately reported in accordance with reporting instructions.

Cause:

Management did not place sufficient emphasis on the review process to ensure that preparation errors were properly identified and corrected before the FFATA reports were submitted and to ensure that reports were submitted timely.

Effect:

Inaccurate and untimely reporting contradicts the purpose of FFATA, which is to enhance transparency and build public trust in government, and may also negatively impact future grant agreements.

Recommendation:

PBRC management should strengthen controls to ensure that FFATA reports are accurately prepared and adequately reviewed before submission.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-37).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

U.S. DEPARTMENT OF HOMELAND SECURITY

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF COMMUNITY DEVELOPMENT

2014-031 - Hazard Mitigation Grant Program Awards
Identified for Grant Recovery

Award Year: 2014

Award Numbers: FEMA-1603-DR-LA, Project 50
and FEMA-1607-DR-LA, Project 113

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
97.039 Hazard Mitigation Grant Program	<hr/> \$16,780,897

Condition:

For the fiscal year ended June 30, 2014, the Division of Administration, Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified 268 noncompliant awards totaling \$6.3 million through a recovery review process for the Hazard Mitigation Grant Program (HMGP).

In addition, OCD-DRU identified 282 awards affected by contractor abandonment, incomplete work, or potential fraud that were not reported in the previous fiscal year and has demanded \$10.4 million from contractors for work not performed. Funds not returned by contractors are identified for recovery. Because these noncompliant awards and contractor payments identified for grant recovery have not been recovered as of June 30, 2014, we consider these awards totaling \$16.7 million as questioned costs.

Criteria:

Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that for costs to be allowable for reimbursement by a federal program the cost must be adequately supported and comply with all terms and conditions of the award. The HMGP award agreement between FEMA, the federal awarding agency, and the state requires the state (OCD) to pursue recovery of assistance provided to applicants through error, misrepresentation, or fraud, or if the state finds that the applicant spent the funds inappropriately.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Cause:

Awards have been identified by OCD-DRU for recapture, and demand letters have been sent to applicants and contractors. Awards are generally identified for grant recovery for the following reasons:

- Required documents were not supplied to OCD-DRU
- Homeowners did not comply with all HMGP regulations as set forth by OCD-DRU, GOHSEP, and FEMA
- Grant funds were not used for the purposes intended and in accordance with the policies of OCD-DRU

Effect:

Any noncompliant awards which OCD-DRU is unable to successfully recover from applicants or contractors could be disallowed by the federal grantor, and the state could be liable for those disallowed costs.

Recommendation:

OCD-DRU should continue its grant review process to identify awards to be placed in recovery and continue its recovery efforts to collect those awards determined to be noncompliant.

Management's response and corrective action plan:

OCD's response indicates concurrence with the finding and outlines its continued plan for corrective action, stating that OCD will continue "...to work with applicants and contractors to achieve grant compliance and arrange recoupment payment plans where possible" (B-11).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

**FINANCIAL STATEMENT FINDINGS WITH AN
 IMPACT ON FEDERAL AWARDS**

The following finding was reported as a financial statement finding in Schedule B, but also has an impact on federal awards. The finding is listed below and referenced to where it is reported in detail in Schedule B.

HEALTH AND HOSPITALS, DEPARTMENT OF
 2014-FS-001 - Inaccurate Annual Fiscal Reports (page 14)

OTHER REPORTS

U.S. DEPARTMENT OF AGRICULTURE

**Special Supplemental Nutrition Program for
 Women, Infants, and Children (CFDA 10.557)**

SNAP Cluster

Other reports (Audit Control #40120063 and #40130010) were issued by the Louisiana Legislative Auditor Performance Audit Services titled *Special Supplemental Nutrition Program for Women, Infants and Children (WIC)*, issued on November 20, 2013, and *Supplemental Nutritional Assistance Program Benefits Spent After a Participant's Death* issued on July 2, 2014, that include findings and recommendations for the WIC Program (CFDA 10.557) and the Supplemental Nutrition Assistance Program (CFDA 10.551) which is a part of the SNAP Cluster. Both of these programs are major federal programs for the Single Audit of the State of Louisiana. The reports, including recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <http://www.la.gov/about/services/>.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

A report (Audit Control #40130058) was issued by the Louisiana Legislative Auditor Performance Audit Services titled *Medicaid Participant Fees Paid for Incarcerated Individuals*, issued on July 2, 2014, that includes findings and recommendations for the Medical Assistance Program (CFDA 93.778), which is a part of the Medicaid Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. The report, including recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <http://www.la.gov/about/services/>.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Concluded)

U.S. DEPARTMENT OF HOMELAND SECURITY

Disaster Grants - Public Assistance
(Presidentially Declared Disasters) (CFDA 97.036)

Hazard Mitigation Grant (CFDA 97.039)

Other reports were issued by Louisiana Legislative Auditor Recovery Assistance Services that include findings and recommendations for the Disaster Grants - Public Assistance Program (Presidentially Declared Disasters) (CFDA 97.036) and the Hazard Mitigation Grant Program (CFDA 97.039). Both of these programs are major federal programs for the Single Audit of the State of Louisiana. The reports, including recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <http://www.la.gov/about/services/>.

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Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2014

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Schedule of Unresolved Prior Audit Findings

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**JUVENILE JUSTICE, DEPARTMENT OF -
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Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2014

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 Schedule of Expenditures of Federal Awards
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STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE		
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		\$353,388
Louisiana State University Agricultural Center		9,900
		<hr/>
Total Plant and Animal Disease, Pest Control, and Animal Care		363,288
		<hr/>
Wildlife Services	10.028	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		162
University of Louisiana at Monroe		11,183
		<hr/>
Total Wildlife Services		11,345
		<hr/>
Wetlands Reserve Program	10.072	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		88,906
		<hr/>
Inspection Grading and Standardization	10.162	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		3,364
		<hr/>
Market Protection and Promotion	10.163	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		58,000
Southern University and A&M College (Baton Rouge)		362
		<hr/>
Total Market Protection and Promotion		58,362
		<hr/>
Specialty Crop Block Grant Program	10.169	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		225,763
		<hr/>
Specialty Crop Block Grant Program - Farm Bill	10.170	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		25,788
<u>Through: Ohio State University</u>		
Louisiana State University Agricultural Center		1,691
		<hr/>
Total Specialty Crop Block Grant Program - Farm Bill		27,479
		<hr/>
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Through: Mississippi State University - Southern Regional Aquaculture</u>		
<u>Center (#2010-38500-21142)</u>		
Louisiana State University Agricultural Center		970
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Higher Education - Graduate Fellowships Grant Program	10.210	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$53,503
Sustainable Agriculture Research and Education	10.215	
<u>Through: University of Georgia (#2013-38640-20856)</u>		
Louisiana State University Agricultural Center		17,793
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		463,968
Integrated Programs	10.303	
<u>Through: Texas A&M University - Texas Agrilife Extension Service</u>		
<u>(#2008-51130-19537)</u>		
Louisiana State University Agricultural Center		28,260
Homeland Security - Agricultural	10.304	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		193,964
<u>Through: Purdue University (#2009-37620-20106)</u>		
Louisiana State University Agricultural Center		(145)
<u>Through: Purdue University (#2012-37620-20217)</u>		
Louisiana State University Agricultural Center		129,755
<u>Through: University of Florida (#2012-37620-19644)</u>		
Louisiana State University Agricultural Center		15,471
Total Homeland Security - Agricultural		339,045
Specialty Crop Research Initiative	10.309	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		41,391
<u>Through: Ohio State University (#2010-51181-21415)</u>		
Louisiana State University Agricultural Center		52,234
Total Specialty Crop Research Initiative		93,625

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Agriculture and Food Research Initiative (AFRI)	10.310	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$93,197
<u>Through: University of Florida (#2010-85605-20537)</u>		
Louisiana State University Agricultural Center		22,846
<u>Through: Oklahoma State University</u>		
Southern University Agricultural Center		1,876
		<hr/>
Total Agriculture and Food Research Initiative (AFRI)		117,919
		<hr/>
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	10.315	
<u>Through: University of Minnesota (#2009-20001-06101)</u>		
Louisiana State University Agricultural Center		26,948
		<hr/>
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		1,521,850
		<hr/>
Cooperative Extension Service	10.500	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		9,548,871
<u>Through: Auburn University (#2012-48540-20325)</u>		
Louisiana State University Agricultural Center		1,607
<u>Through: Kansas State University (#2010-41520-21878)</u>		
Louisiana State University Agricultural Center		7,903
<u>Through: Kansas State University (#2010-48661-21868)</u>		
Louisiana State University Agricultural Center		9,215
<u>Through: Kansas State University (#2010-48696-21892)</u>		
Louisiana State University Agricultural Center		3,385
<u>Through: Kansas State University (#2010-48713-21882)</u>		
Louisiana State University Agricultural Center		18,242
<u>Through: Kansas State University (#2012-48749-20178)</u>		
Louisiana State University Agricultural Center		1,510
<u>Through: University of Arkansas (#2010-49200-06202)</u>		
Louisiana State University Agricultural Center		3,550
<u>Through: University of Georgia (#2013-47001-20857)</u>		
Louisiana State University Agricultural Center		8,945
<u>Through: University of Georgia</u>		
Southern University Agricultural Center		12,815
<u>Through: University of Nebraska - Lincoln</u>		
Southern University Agricultural Center		16,618
		<hr/>
Total Cooperative Extension Service		9,632,661
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	
<u>Direct Awards</u>		
Office of Public Health		\$107,190,345
Child and Adult Care Food Program	10.558	
<u>Direct Awards</u>		
Department of Education		84,886,956
State Administrative Expenses for Child Nutrition	10.560	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		447,422
Department of Education		4,168,078
Total State Administrative Expenses for Child Nutrition		4,615,500
Senior Farmers Market Nutrition Program	10.576	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		30,683
Fresh Fruit and Vegetable Program	10.582	
<u>Direct Awards</u>		
Department of Education		2,268,697
Cooperative Forestry Assistance	10.664	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		1,914,187
Urban and Community Forestry Program	10.675	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		71,525
Forestry Legacy Program	10.676	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		21,336
Rural Business Enterprise Grants	10.769	
<u>Direct Awards</u>		
Southern University Agricultural Center		65
University of Louisiana at Lafayette		24,487
Total Rural Business Enterprise Grants		24,552

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$5,866
Louisiana State University Agricultural Center		100,885
		<hr/>
Total Norman E. Borlaug International Agricultural Science and Technology Fellowship		106,751
		<hr/>
Delta Health Care Services Grant Program	10.874	
<u>Direct Awards</u>		
Southeastern Louisiana University		5,680
		<hr/>
Soil and Water Conservation	10.902	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		427,890
		<hr/>
Environmental Quality Incentives Program	10.912	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		7,886
		<hr/>
Technical Agricultural Assistance	10.960	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		242,523
Louisiana State University Agricultural Center		98,942
		<hr/>
Total Technical Agricultural Assistance		341,465
		<hr/>
Cochran Fellowship Program - International Training - Foreign Participant	10.962	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		3,178
		<hr/>
Implementation of the New Technologies for the Hardwood Reforestation	10.080100-330310-004	
<u>Through: Mississippi State University (#2008-MS-001)</u>		
Louisiana State University Agricultural Center		240
		<hr/>
LSU Archaeology Student Training		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	10.12-PA-11080603-016	10,448
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Forest Service	10.13-CS-11080600-013	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>\$2,386</u>
2013 Classical Swine Fever (CSF) Proficiency Testing (PT)	10.AG-6197-P-13-0241	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>1,500</u>
Swine Influenza Virus (SIV) Diagnostic Services	10.BPA # AG-6395-B-09-0015	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>1,378</u>
Kisatchie National Forest	10.PA-11080600-009	
<u>Direct Awards</u>		
Department of Culture, Recreation, and Tourism		<u>1,728</u>
<u>Child Nutrition Cluster:</u>		
School Breakfast Program	10.553	
<u>Direct Awards</u>		
Department of Education		<u>69,651,479</u>
National School Lunch Program	10.555	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		20,748,158
Department of Education		<u>204,464,819</u>
Special Milk Program for Children	10.556	
<u>Direct Awards</u>		
Department of Education		<u>31,811</u>
Summer Food Service Program for Children	10.559	
<u>Direct Awards</u>		
Department of Education		<u>12,355,809</u>
Total Child Nutrition Cluster		<u>307,252,076</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Food Distribution Cluster:</u>		
Commodity Supplemental Food Program	10.565	
<u>Direct Awards</u>		
Office of Public Health		\$20,781,183
Emergency Food Assistance Program (Administrative Costs)	10.568	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		762,476
Emergency Food Assistance Program (Food Commodities)	10.569	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		7,711,691
Total Food Distribution Cluster		29,255,350
<u>Forest Service Schools and Roads Cluster:</u>		
Schools and Roads - Grants to States	10.665	
<u>Direct Awards</u>		
Department of the Treasury		1,771,421
Total Forest Service Schools and Roads Cluster		1,771,421
<u>Research and Development Cluster:</u>		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		37,163
Louisiana State University Agricultural Center		222,558
Louisiana State University Pennington Biomedical Research Center		102,919
Southern University and A&M College (Baton Rouge)		54,361
University of Louisiana at Lafayette		1,595
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		64,009
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		69,799
Louisiana State University Pennington Biomedical Research Center		326
<u>Through: Mississippi State University - SRAC (#2010-38500-21142)</u>		
Louisiana State University A&M College (Baton Rouge)		16,718

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Grants for Agricultural Research, Special Research Grants (Cont.)		
<u>Through: Mississippi State University - SRAC (#2012-38500-19665)</u>		
Louisiana State University A&M College (Baton Rouge)		\$1,999
<u>Through: Alabama A&M University (#2011-38624-31002)</u>		
Louisiana State University Agricultural Center		2,641
<u>Through: Mississippi State University - Southern Regional Aquaculture Center (#2010-38500-21141)</u>		
Louisiana State University Agricultural Center		22,557
<u>Through: Mississippi State University - Southern Regional Aquaculture Center (#2012-38500-19665)</u>		
Louisiana State University Agricultural Center		272
<u>Through: University of Florida (#2013-34383-21092)</u>		
Louisiana State University Agricultural Center		3,500
Cooperative Forestry Research	10.202	
<u>Direct Awards</u>		
Louisiana Tech University		169,369
Southern University Agricultural Center		130,219
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		3,573,657
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205	
<u>Direct Awards</u>		
Southern University Agricultural Center		169,582
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		125,249
<u>Through: University of Arkansas (#2009-35900-31212)</u>		
Louisiana State University Agricultural Center		26,847
Animal Health and Disease Research	10.207	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		31,320
Louisiana State University Agricultural Center		17,712
Higher Education - Graduate Fellowships Grant Program	10.210	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		2,027

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Small Business Innovation Research	10.212	
<u>Through: Sims Brothers Inc. (#2011-33610-30836)</u>		\$31,338
Louisiana State University A&M College (Baton Rouge)		
<u>Through: Baxter Land Co. (#2010-33610-21640)</u>		
Louisiana State University Agricultural Center		<u>40,488</u>
Sustainable Agriculture Research and Education	10.215	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,727
<u>Through: University of Georgia (#2010-38640-20926)</u>		
Louisiana State University Agricultural Center		<u>53,035</u>
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards</u>		
Southern University Agricultural Center		844,068
<u>Through: Alabama A&M University (#2012-38820-20177)</u>		
Louisiana State University Agricultural Center		<u>12,426</u>
Higher Education - Institution Challenge Grants Program	10.217	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>4,071</u>
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		4,721
Louisiana State University Pennington Biomedical Research Center		<u>2,517</u>
Agricultural Market and Economic Research	10.290	
<u>Through: University of Missouri (#58-0111-13-004)</u>		
Louisiana State University Agricultural Center		<u>61,897</u>
Integrated Programs	10.303	
<u>Through: Arkansas State University-Jonesboro (#2011-51102-31125)</u>		
Louisiana State University Agricultural Center		7,156
<u>Through: Clemson University (#2010-51101-21785)</u>		
Louisiana State University Agricultural Center		<u>41</u>
Specialty Crop Research Initiative	10.309	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>245,460</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Agriculture and Food Research Initiative (AFRI)	10.310	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$430,724
Louisiana State University Agricultural Center		3,252,350
Louisiana State University Pennington Biomedical Research Center		48,474
LSUHSC - Shreveport		23,398
Southern University and A&M College (Baton Rouge)		82,774
<u>Through: Land Stewardship Project (#2010-00958)</u>		
Louisiana State University Agricultural Center		5,561
<u>Through: North Carolina State University (#2011-68003-30395)</u>		
Louisiana State University Agricultural Center		121,645
<u>Through: University of Arkansas (#2012-67013-19436)</u>		
Louisiana State University Agricultural Center		9,533
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		52,720
Sun Grant Program	10.320	
<u>Through: Mississippi State University (8500032075)</u>		
University of Louisiana at Lafayette		1,578
<u>Through: Texas Agrilife Research Center (#570783)</u>		
University of Louisiana at Lafayette		11,548
Capacity Building for Non-Land-Grant Colleges of Agriculture (NLGCA)	10.326	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		74,236
Outreach and Assistance for Socially-Disadvantaged and Veteran Farmers and Ranchers	10.443	
<u>Direct Awards</u>		
Southern University Agricultural Center		128,753
Food Safety Cooperative Agreements	10.479	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		103,464
Cooperative Extension Service	10.500	
<u>Direct Awards</u>		
Southern University Agricultural Center		272,147

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Special Supplemental Nutrition Program for Women, Infants and Children; Nutrition Education Innovations <u>Through: University of California-Los Angeles</u> (#WIC RESEARCH-11-CA) Louisiana State University Pennington Biomedical Research Center	10.586	\$31,587
Scientific Cooperation Exchange Program with China <u>Direct Awards</u> Southern University Agricultural Center	10.614	9,139
Forestry Research <u>Direct Awards</u> Louisiana State University Agricultural Center Louisiana Tech University <u>Through: Auburn University</u> Louisiana Tech University	10.652	298,887 20,444 11,566
Rural Development, Forestry, and Communities <u>Through: Purdue University (#S09-DG-11420004-024)</u> Louisiana State University Agricultural Center	10.672	38
Forest Health Protection <u>Direct Awards</u> Louisiana State University Agricultural Center	10.680	72,083
Rural Business Enterprise Grants <u>Direct Awards</u> Louisiana Tech University Southern University Agricultural Center	10.769	33,521 60,992
Norman E. Borlaug International Agricultural Science and Technology Fellowship <u>Direct Awards</u> Louisiana State University Agricultural Center	10.777	17,394
Soil and Water Conservation <u>Direct Awards</u> McNeese State University	10.902	33,849
Environmental Quality Incentives Program <u>Direct Awards</u> Louisiana State University Agricultural Center University of Louisiana at Lafayette <u>Through: University of Tennessee (#69-3A75-11-177)</u> Louisiana State University Agricultural Center	10.912	236,906 21,147 53,525

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Cochran Fellowship Program - International Training - Foreign Participant <u>Direct Awards</u> Louisiana State University Agricultural Center	10.962	<u>\$819</u>
Forest Service <u>Direct Awards</u> University of Louisiana at Lafayette	10.12-PA-11080603-015	<u>15,116</u>
Modeling Impacts of Forest Carbon Offsets on Timber Markets and Forest <u>Direct Awards</u> Louisiana State University Agricultural Center	10.RD.10-JV-11111137-068	<u>65,142</u>
Nanofiber-Reinforced Wood Plastic Composites Made from Beetle-Killed Trees <u>Direct Awards</u> Louisiana State University Agricultural Center	10.RD.11-JV-11111124-130	<u>2,758</u>
Biomass Alternative Energy Demonstration Project - Winn District Office <u>Direct Awards</u> Louisiana State University Agricultural Center	10.RD.11-PA-11080604-020	<u>5</u>
Isotropic Tracers of Water Pathways in an Agricultural Landscape <u>Direct Awards</u> Louisiana State University Agricultural Center	10.RD.1314R0229	<u>1,352</u>
Blueberries Modulate Immune Response by Regulating Redox Balance in Humans <u>Through: U.S. Highbush Blueberry Council</u> Louisiana State University A&M College (Baton Rouge)	10.RD.40044	<u>31,037</u>
Novel Yield Genes from Cultivated and Wild Japanese Soybean: Gene Cloning <u>Through: University of Georgia</u> Louisiana State University Agricultural Center	10.RD.RC371-212/4784266	<u>13,768</u>
The Effect of Blueberry Powder Supplementation on Cardiovascular Risk Factors <u>Through: U.S. Highbush Blueberry Council</u> Louisiana State University Pennington Biomedical Research Center	10.RD.UNKNOWN	<u>61,751</u>
Total Research and Development Cluster		<u>11,867,075</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>SNAP Cluster:</u>		
Supplemental Nutrition Assistance Program	10.551	
<u>Direct Awards</u>		
Department of Children and Family Services		\$1,333,598,578
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	
<u>Direct Awards</u>		
Department of Children and Family Services		60,223,451
Total SNAP Cluster		1,393,822,029
Total U.S. Department of Agriculture		\$1,958,977,311
U.S. DEPARTMENT OF COMMERCE		
Economic Development - Technical Assistance	11.303	
<u>Direct Awards</u>		
University of New Orleans		\$32,068
Southern University and A&M College (Baton Rouge)		57,402
Total Economic Development - Technical Assistance		89,470
Fishery Products Inspection and Certification	11.413	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		71,441
Sea Grant Support	11.417	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		43,250
Through: University of Delaware (#NA13OAR4170203)		
Louisiana State University Agricultural Center		1,490
Total Sea Grant Support		44,740
Coastal Zone Management Administration Awards	11.419	
<u>Direct Awards</u>		
Department of Natural Resources		2,488,344

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Cooperative Fishery Statistics	11.434	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		<u>\$1,158,083</u>
Unallied Industry Projects	11.452	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>2,796,548</u>
Unallied Management Projects	11.454	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		<u>2,013,127</u>
Habitat Conservation	11.463	
<u>Direct Awards</u>		
Executive Department		<u>4,000,648</u>
Congressionally Identified Awards and Projects	11.469	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>(7,298)</u>
Unallied Science Program	11.472	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		<u>183,340</u>
Fishery Disaster Relief	11.477	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		<u>8,644</u>
ARRA - State Broadband Data and Development Grant Program	11.558	
<u>Direct Awards</u>		
Executive Department		<u>1,690,816</u>
Measurement and Engineering Research and Standards	11.609	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>5,500</u>
Manufacturing Extension Partnership	11.611	
<u>Direct Awards</u>		
South Louisiana Community College		80,675
University of Louisiana at Lafayette		<u>232,581</u>
Total Manufacturing Extension Partnership		<u>313,256</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Regional Climate Services Support in the Southern Region	11.DG-133E-13-CN-0121	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$304,494
Regional Climate Services Support in the Southern Region	11.EA133E10CN0169	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		273,073
National Marine Fisheries Service - Joint Enforcement Agreement	11.JEA	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		867,816
<u>Economic Development Cluster:</u>		
Economic Adjustment Assistance	11.307	
<u>Direct Awards</u>		
Department of Economic Development		600,000
Louisiana State University A&M College (Baton Rouge)		22,107
LSUHSC - New Orleans		49,226
McNeese State University		21,506
University of New Orleans		90,920
Total Economic Development Cluster		783,759
<u>Research and Development Cluster:</u>		
Integrated Ocean Observing System (IOOS)	11.012	
<u>Through: Texas A&M Research Foundation (#NA11NOS0120024)</u>		
Louisiana State University A&M College (Baton Rouge)		74,219
<u>Through: Texas A&M Research Foundation</u>		
Louisiana Universities Marine Consortium		32,146
Economic Development - District Operational Assistance	11.306	
<u>Direct Awards</u>		
Louisiana Tech University		8,728

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Economic Adjustment Assistance	11.307	
<u>Direct Awards</u>		
Louisiana Tech University		\$372,603
<u>Through: UALR</u>		
Louisiana Tech University		<u>25,000</u>
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(710)
<u>Through: University of Southern Mississippi (#NA13NOS4000166)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>253,503</u>
Interjurisdictional Fisheries Act of 1986	11.407	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>99,927</u>
Sea Grant Support	11.417	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,437,183
Louisiana State University Agricultural Center		171,902
<u>Through: Auburn University (#NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		70,337
<u>Through: University of Southern Mississippi (#NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		66,041
<u>Through: University of Southern Mississippi (#NA10OAR4170078)</u>		
Louisiana State University Agricultural Center		40,826
<u>Through: University of Southern Mississippi</u> <u>(USM-GR04114-R/MG/SLR-26)</u>		
University of New Orleans		<u>9,174</u>
Climate and Atmospheric Research	11.431	
<u>Through: University of Oklahoma (#NA13OAR4310183)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>172,051</u>
National Oceanic and Atmospheric Administration (NOAA)	11.432	
Cooperative Institutes		
<u>Through: Mississippi State University (#NA11OAR4320199)</u>		
Louisiana State University A&M College (Baton Rouge)		4,324
<u>Through: University of Oklahoma (#NA11OAR4320072)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>147,811</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Marine Fisheries Initiative	11.433	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(S4,550)
Cooperative Fishery Statistics	11.434	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		5,377
Southeast Area Monitoring and Assessment Program	11.435	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		469,165
Habitat Conservation	11.463	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		36,417
<u>Through: Ben Franklin High School (NOAA-UNO)</u>		
University of New Orleans		20,218
Unallied Science Program	11.472	
<u>Direct Awards</u>		
Nicholls State University		15,598
<u>Through: North Pacific Research Board (#NA11NMF4720111)</u>		
Louisiana State University A&M College (Baton Rouge)		45,603
Fisheries Disaster Relief	11.477	
<u>Through: Gulf States Marine Fisheries Commission</u>		
<u>(#NA10NMF4770481)</u>		
Louisiana State University A&M College (Baton Rouge)		142,762
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		445,423
Louisiana Universities Marine Consortium		296,632
<u>Through: Coastal Carolina University (#NA09NOS4780229)</u>		
Louisiana State University A&M College (Baton Rouge)		14,840
<u>Through: Texas A&M University (#NA09NOS4780208)</u>		
Louisiana State University A&M College (Baton Rouge)		9,605
<u>Through: University of Texas at Austin (#NA09NOS4780179)</u>		
Louisiana State University A&M College (Baton Rouge)		89,528
Measurement and Engineering Research and Standards	11.609	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		2,835

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Technology Innovation Program (TIP)	11.616	
<u>Through: ELXSI</u>		
Louisiana Tech University		<u>\$78,902</u>
Catch and Bycatch of Green Stick Fishing Gear	11.EA133F11SE2796	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>14,727</u>
Bay Jimmy Sediment Sampling Project - 2013	11.RD.40762-2	
<u>Through: Research Planning Inc. (#AB133C-12-CQ-0039)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>8,630</u>
Water 10 - Evaluation of Historical Biological Data and Analysis of Field Data	11.RD.5700-LSU/AB133C-11-CQ-0050	
<u>Through: Industrial Economics Inc (#AB133C-11-CQ-0050)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>55,210</u>
Technical Support Services for Assessment of Chemical Hazards Associated with Oil and Hazardous Materials Releases	11.RD.AB133C-08-CQ-0028/TO #1	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>87,792</u>
Prototype Structure for Oil-Water Dissolution	11.RD.AB133C-08-CQ-0028/TO #10	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>10,000</u>
In Situ Burn Investigation	11.RD.AB133C-08-CQ-0028/TO #11	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>80,568</u>
Task Order #1: Analytical Chemistry of Louisiana Marsh Sediments	11.RD.Z200-2S-1945/TO #1/Z200-202	
<u>Through: Stratus Consulting Inc (#AB133C-11-CQ-0051)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>568</u>
Task Order #2: Toxicity Testing of Deepwater Horizon Oil to Gulf Killifish	11.RD.Z200-2S-1945/TO #2/Z200-200	
<u>Through: Stratus Consulting Inc (#AB133C-11-CQ-0051)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>114,110</u>

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Task Order #3: Histopathological Assessment of Gulf Killifish Collected From Through: Stratus Consulting Inc (#AB133C-11-CQ-0051) Louisiana State University A&M College (Baton Rouge)	11.RD.Z200-2S-1945/TO #3/Z200-202	\$21,597
Total Research and Development Cluster		5,046,622
Total U.S. Department of Commerce		\$22,132,423
U.S. DEPARTMENT OF DEFENSE		
Procurement Technical Assistance for Business Firms <u>Direct Awards</u> University of Louisiana at Lafayette	12.002	\$294,049
Flood Control Projects <u>Direct Awards</u> Department of Wildlife and Fisheries	12.106	169,369
Planning Assistance to States <u>Direct Awards</u> Executive Department	12.110	13,369
Payments to States in Lieu of Real Estate Taxes <u>Direct Awards</u> Department of the Treasury	12.112	1,051,551
State Memorandum of Agreement Program for the Reimbursement of Technical Services <u>Direct Awards</u> Department of Environmental Quality	12.113	38,804
Military Construction, National Guard <u>Direct Awards</u> Department of Military Affairs	12.400	11,756,596
National Guard Military Operations and Maintenance (O&M) Projects <u>Direct Awards</u> Department of Military Affairs	12.401	16,823,379
National Guard ChalleNGe Program <u>Direct Awards</u> Department of Military Affairs	12.404	16,502,159

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Basic, Applied, and Advanced Research in Science and Engineering <u>Through: Academy of Applied Science (#W911NF-10-2-0076)</u> Louisiana State University A&M College (Baton Rouge)	12.630	<u>\$17,350</u>
Schools and Roads/Sale of Timber <u>Direct Awards</u> Department of the Treasury	12.10USC2665	<u>59,412</u>
Reserve Officer Training Corps <u>Direct Awards</u> Department of Education - Recovery School District	12.1205.13	<u>205,054</u>
Livingston Parish Height Modification Project (Blue Booking) <u>Through: SJB Group LLC (#W912P8-09-D-0006)</u> Louisiana State University A&M College (Baton Rouge)	12.40538	<u>10,450</u>
Gulf Coast Regional Seaperch Challenge <u>Through: Building Engineering and Science Talent (BEST)</u> <u>(#W15QKN-10-1-0001)</u> Louisiana State University A&M College (Baton Rouge)	12.41313	<u>10,000</u>
Consequence Management Assistance Program (CMAP) <u>Through: Cubic Applications Inc (HDTRA-04-D-0020-0011)</u> Louisiana State University A&M College (Baton Rouge)	12.CAI-1604-3300-12	<u>198,652</u>
Consequence Management Assistance Program (CMAP), Task Order 13 <u>Through: Cubic Applications Inc (HDTRA-04-D-0020-0013)</u> Louisiana State University A&M College (Baton Rouge)	12.CAI-1606-3300-13	<u>340,480</u>
Consequence Management Assistance Program (Task Order 14) <u>Through: Cubic Applications Inc (HDTRA-04-D-0020-0014)</u> Louisiana State University A&M College (Baton Rouge)	12.CAI-1638-3300-13	<u>433,190</u>
Consequence Management Assistance Program (CMAP) Task Order 15 <u>Through: Cubic Applications Inc (HDTRA-04-D-0020-0015)</u> Louisiana State University A&M College (Baton Rouge)	12.CAI-1643-3300-14	<u>1,119,565</u>
Joint Readiness Training Center <u>Direct Awards</u> Department of Military Affairs	12.MIPR3ACBLNG002	<u>185,969</u>
Joint Readiness Training Center <u>Direct Awards</u> Department of Military Affairs	12.MIPR4ACBLNG001	<u>92,089</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
2013 Operation Military Kids	12.NAFBA1-13-M-0209	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$30,812
2014 Operation Military Kids	12.NAFBA1-13-M-0321	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		33,013
<u>Research and Development Cluster:</u>		
Beach Erosion Control Projects	12.101	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		13,292
Collaborative Research and Development	12.114	
<u>Direct Awards</u>		
Louisiana Universities Marine Consortium		79,450
<u>Through: National Wetlands Research Center</u>		
Louisiana Universities Marine Consortium		26,037
Basic and Applied Scientific Research	12.300	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		56,684
Louisiana Universities Marine Consortium		167,400
University of New Orleans		1,744,123
<u>Through: Mississippi State University (#N00173-09-2-C901)</u>		
Louisiana State University A&M College (Baton Rouge)		46,261
<u>Through: University of California - Santa Cruz (#N00014-12-1-0893)</u>		
Louisiana State University A&M College (Baton Rouge)		5,410
<u>Through: Tetra Tech, Inc.</u>		
Southern University and A&M College (Baton Rouge)		230,245
<u>Through: Earth Tech, Inc.</u>		
Southern University and A&M College (Baton Rouge)		83,729
<u>Through: Oasis Diagnostic Corporation (OASIS-13-SC-02)</u>		
University of New Orleans		23,600
<u>Through: Princeton University (Sub #00002151)</u>		
University of New Orleans		23,522
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		60,788

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Military Medical Research and Development	12.420	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$2,245
Louisiana State University Pennington Biomedical Research Center		2,817,553
LSUHSC - New Orleans		320,458
LSUHSC - Shreveport		347,082
<u>Through: Northern Illinois University (#W81XWH-10-1-0170)</u>		
Louisiana State University A&M College (Baton Rouge)		316,133
<u>Through: University of Arkansas at Little Rock</u> (#W81XWH-11-1-0795)		
Louisiana State University Agricultural Center		25,037
<u>Through: Samuelli Institute (#W81XWH-06-2-0009)</u>		
Louisiana State University Pennington Biomedical Research Center		90,556
<u>Through: Tulane University (#W81XWH-12-1-0246)</u>		
Louisiana State University Pennington Biomedical Research Center		5,590
<u>Through: St. Joseph's Hospital & Medical Center</u>		
Louisiana Tech University		50,187
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		16,236
<u>Through: University of Rochester, N.Y.</u>		
LSUHSC - Shreveport		450
		<hr/>
Basic Scientific Research		
<u>Direct Awards</u>	12.431	
Louisiana State University A&M College (Baton Rouge)		238,664
Louisiana Tech University		7,046
Southern University and A&M College (Baton Rouge)		18,209
		<hr/>
Basic, Applied, and Advanced Research in Science and Engineering		
<u>Direct Awards</u>	12.630	
Louisiana State University A&M College (Baton Rouge)		(863)
Louisiana State University Agricultural Center		4,227
Southern University and A&M College (Baton Rouge)		109,479
<u>Through: Abt Associates, Inc.</u>		
Southern University and A&M College (Baton Rouge)		74,062
		<hr/>
Air Force Defense Research Sciences Program		
<u>Direct Awards</u>	12.800	
Louisiana State University A&M College (Baton Rouge)		161,757
Louisiana Tech University		824,388
Southern University and A&M College (Baton Rouge)		134,962
<u>Through: Clarkson Aerospace Corporation</u>		
Grambling State University		260,561

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Air Force Defense Research Sciences Program (Cont.)		
<u>Through: College of William and Mary (#FA9550-13-1-0098)</u>		
Louisiana State University A&M College (Baton Rouge)		\$83,569
<u>Through: University of New Mexico (#FA9550-12-1-0489)</u>		
Louisiana State University A&M College (Baton Rouge)		223,159
<u>Through: Cyber Innovation Center (12 Cyber Innovation)</u>		
Louisiana Tech University		364,858
<u>Through: Clarkson Aerospace Corporation (#I2-S567-0018-02-C2)</u>		
Louisiana Tech University		70,728
<u>Through: Clarkson Aerospace Corporation (#I3-S567-0019-02-C2)</u>		
Louisiana Tech University		75,676
<u>Through: Clarkson Aerospace Corporation (#I3-S567-0020-02-C1)</u>		
Louisiana Tech University		50,199
<u>Through: Clarkson Aerospace Corporation (#I3-S7700-01-C2)</u>		
Louisiana Tech University		71,471
<u>Through: Clarkson Aerospace Corporation (#I3-S7700-02-C2)</u>		
Louisiana Tech University		56,421
<u>Through: Clarkson Aerospace Corporation</u>		
Southern University and A&M College (Baton Rouge)		198,576
Mathematical Sciences Grants Program	12.901	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		86,943
Research and Technology Development	12.910	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		66,077
Louisiana Tech University		830,929
<u>Through: Massachusetts Institute of Technology</u>		
(#W31P4Q-12-1-0019)		
Louisiana State University A&M College (Baton Rouge)		41,028
AMCOM Express Technical Domain	12.10S-2417	
<u>Through: Radiance Technologies</u>		
Louisiana Tech University		15,654
Nanotube DFV	12.12-S-1151	
<u>Through: Radiance Technologies</u>		
Louisiana Tech University		80,902

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Introduction to Ballistic Missile Materials and Machine Tools Technology <u>Through: Science Applications International Corporation (P01026736)</u> University of New Orleans	12.2010*1259207*000	<u>\$12,000</u>
National Center for Research Resources <u>Through: EMAssist, Inc.</u> Southern University and A&M College (Baton Rouge)	12.FA7014-11-C-0022	<u>21,198</u>
DARPA <u>Through: Charles Rivers Analytics (SC1005301)</u> University of Louisiana at Lafayette	12.FA8750-10-C-0171	<u>283,247</u>
Air Force <u>Through: Charles Rivers Analytics (SC1301601)</u> University of Louisiana at Lafayette	12.FA8750-13-C-0125	<u>80,000</u>
SANDGT: Scholastic Adaptive Nonlinear Differential Game Tool for Persistent and Risk Averse Space Situation Awareness <u>Through: Intelligent Fusion Technology, Inc. (Sub #009-1)</u> University of New Orleans	12.FA9453-13-M-0059	<u>25,000</u>
Robust Decision Tools for Persistent Space Self-Defense Systems <u>Through: Intelligent Automation, Inc. (Sub #2009-1)</u> University of New Orleans	12.FA9453-13-M-0062	<u>36,000</u>
Tag, Track, and Locate (TTL) Technologies and Concepts <u>Through: Surface Treatment Technologies, Inc. (P.O. #2801 Rev 4)</u> University of New Orleans	12.HDTRA1-12-C-0065	<u>288,974</u>
Support for Thin Plate Distortion Project <u>Through: Concurrent Technologies Inc. (Sub #111000107)</u> University of New Orleans	12.N00014-10-D-0062	<u>26,941</u>
Support Precision Panel Project <u>Through: Concurrent Technologies Inc. (Sub #120300105)</u> University of New Orleans	12.N00014-10-D-0062	<u>34,005</u>
Tools for Large-Scale Data Correlation <u>Direct Awards</u> University of New Orleans	12.N00104-11-M-QT01	<u>221,761</u>
Naval Education Engineering Consortium <u>Through: University of Michigan (Sub #3001511565)</u> University of New Orleans	12.N65540-10-C-0003	<u>106,198</u>

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Low Temp Smoke Effect	12.RD.2013-051	
<u>Through: University of Alabama at Huntsville (#W911SR-13-C-0009)</u> Louisiana State University A&M College (Baton Rouge)		\$82,404
Joint University Partnership Collaboration with the Biological Threat Reduction	12.RD.4305-LSU-DTRA-0010	
<u>Through: Pennsylvania State University (#DTRA01-03-D-0010)</u> Louisiana State University Agricultural Center		44,715
Academic Engagement Partnership in Support of the Cooperative Biological Endeavor	12.RD.4967-LSUAC-DTRA-0076	
<u>Through: Pennsylvania State University (#HDTRA-1-13-C-0076)</u> Louisiana State University Agricultural Center		17,757
Ecology of Burcella Biotypes Within Southern Kazakhstan	12.RD.BTR-P0317	
<u>Through: Aecom (#HDTRA1-08-D-0006/TO)</u> Louisiana State University Agricultural Center		121,842
Evaluation of Grass Establishment on Turf Re-enforcement Mats	12.RD.G-2428-1	
<u>Through: Colorado State University (#W912EP-11-C-0042)</u> Louisiana State University Agricultural Center		14,240
Sensors Nanotechnology Research for C41SR and EW Technical Thrust	12.RD.LSU 13-S567-019-02-C2	
<u>Through: Clarkson Aerospace Corp (#FA8650-05-D-1912)</u> Louisiana State University A&M College (Baton Rouge)		105,900
Minority Leaders Program, Cyber-Security Research for Distributed Sensor Sy	12.RD.LSU 13-S567-020-02-C2	
<u>Through: Clarkson Aerospace Corp (#FA8650-05-D-1912)</u> Louisiana State University A&M College (Baton Rouge)		157,502
ARFL Collaboration Program - Sensors Research	12.RD.LSU 13-S7700-02-C2	
<u>Through: Clarkson Aerospace Corp (#FA8650-05-C-5800)</u> Louisiana State University A&M College (Baton Rouge)		125,534
MIDN Research Project - Design, Construction and Testing of Radiation Dosim	12.RD.N00189-13-P-0786	
<u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)		43,000
Feasibility Study of Metal Corrosion for Determination of Remaining Life	12.RD.PO # PX002414	
<u>Through: Navmar Applied Sciences Corp (#N00178-05-F-4467)</u> Louisiana State University A&M College (Baton Rouge)		25,000

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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
SBIR CPP to Improve Point-of-Impact Accuracy Through: <u>Propagation Research Associates, Inc.</u> (Sub #PRA-SC-13-001) University of New Orleans	12.W13P4Q-06-C0476	\$50,000
DARPA Through: <u>Charles Rivers Analytics (SC1306401)</u> University of Louisiana at Lafayette	12.W13P4Q-13C-0158	29,838
ARRA - Army Through: <u>Xavier University (OSP-05-21C861-001)</u> University of Louisiana at Lafayette	12.W911NF-11-1-0047	11,075
U.S. Army Corps Through: <u>Tetra Tech, Inc.</u> Southern University and A&M College (Baton Rouge)	12.W912BU-13-D-0010	67,868
Army Through: <u>University of Washington (757544)</u> University of Louisiana at Lafayette	12.W912HQ-11-C-0053	3,266
Total Research and Development Cluster		12,736,015
Total U.S. Department of Defense		\$62,121,327
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Emergency Solutions Grant Program <u>Direct Awards</u> Department of Children and Family Services	14.231	(\$235)
Supportive Housing Program <u>Direct Awards</u> Southeastern Louisiana University	14.235	137,673
Housing Opportunities for Persons with AIDS <u>Direct Awards</u> Office of Public Health	14.241	1,393,158
Fair Housing Assistance Program - State and Local <u>Direct Awards</u> Department of Justice	14.401	462,483

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

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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Historically Black Colleges and Universities Program	14.520	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		\$190,532
Southern University at New Orleans		204,773
		<hr/>
Total Historically Black Colleges and Universities Program		395,305
		<hr/>
Choice Neighborhoods Planning Grants	14.892	
<u>Through: City of Baton Rouge/Parish of East Baton Rouge</u> <u>(#LA6H003CNP113)</u>		
Louisiana State University A&M College (Baton Rouge)		51,648
		<hr/>
Manufactured Housing Programs	14.DU100K000018163	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		(30,711)
		<hr/>
<u>CDBG - State-Administered CDBG Cluster:</u>	14.228	
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		
<u>Direct Awards</u>		
Executive Department		461,986,466
Nicholls State University		274,075
<u>Through: Committee of 100 for Economic Development, Inc.</u> <u>(#700948)</u>		
Louisiana State University A&M College (Baton Rouge)		(2,073)
<u>Through: City of Baton Rouge</u>		
Southern University and A&M College (Baton Rouge)		36,640
		<hr/>
Total CDBG - State-Administered CDBG Cluster		462,295,108
		<hr/>
<u>Research and Development Cluster:</u>	14.251	
Economic Development Initiative - Special Project, Neighborhood Initiative, and Miscellaneous Grants		
<u>Through: New Orleans Redevelopment Authority</u>		
Louisiana State University A&M College (Baton Rouge)		27,550
		<hr/>
Doctoral Dissertation Research Grants	14.516	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		120
		<hr/>
Capacity Building for Sustainable Communities	14.705	
<u>Through: University of Missouri (#DCSGP0003-11)</u>		
Louisiana State University Agricultural Center		634
		<hr/>
Total Research and Development Cluster		28,304
		<hr/>
Total U.S. Department of Housing and Urban Development		\$464,732,733
		<hr/> <hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR		
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining <u>Direct Awards</u> Department of Natural Resources	15.250	<u>\$115,485</u>
Abandoned Mine Land Reclamation (AMLR) Program <u>Direct Awards</u> Department of Natural Resources	15.252	<u>135,804</u>
Fish and Wildlife Management Assistance <u>Direct Awards</u> Department of Wildlife and Fisheries	15.608	<u>18,851</u>
Coastal Wetlands Planning, Protection, and Restoration Program <u>Through: U.S. Army Corps of Engineers</u> Department of Wildlife and Fisheries	15.614	<u>76,598</u>
Clean Vessel Act Program <u>Direct Awards</u> Department of Wildlife and Fisheries	15.616	<u>20</u>
Enhanced Hunter Education and Safety Program <u>Direct Awards</u> Department of Wildlife and Fisheries	15.626	<u>1,597,504</u>
Coastal Impact Assistance Program <u>Direct Awards</u> Executive Department	15.668	<u>47,484,272</u>
U.S. Geological Survey - Research and Data Collection <u>Direct Awards</u> Department of Transportation and Development	15.808	<u>49,987</u>
Historic Preservation Fund Grants-in-Aid <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	15.904	<u>882,187</u>
Outdoor Recreation - Acquisition, Development, and Planning <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	15.916	<u>331,385</u>
Civil War Battlefield Land Acquisition Grants <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	15.928	<u>40,116</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
National Heritage Area Federal Financial Assistance <u>Direct Awards</u> Northwestern State University	15.939	<u>\$7,752</u>
Cooperative Agreements with National Park Service <u>Direct Awards</u> Northwestern State University	15.2010-05	<u>3,846</u>
Cooperative Agreements with National Park Service <u>Direct Awards</u> Northwestern State University	15.2013-011	<u>7,249</u>
Atchafalaya National Heritage Area <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	15.CAH5041-08-0010	<u>121,454</u>
Cooperative Agreements with National Park Service <u>Direct Awards</u> Northwestern State University	15.H2210100307	<u>482,488</u>
Mobile Exhibit: Latin Heritage in Southeast Louisiana <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	15.P11PX57413/52-222-50	<u>4,000</u>
Fish and Wildlife Cluster:		
Sport Fish Restoration Program <u>Direct Awards</u> Department of Wildlife and Fisheries	15.605	<u>5,641,124</u>
Wildlife Restoration and Basic Hunter Education <u>Direct Awards</u> Department of Wildlife and Fisheries	15.611	<u>6,887,125</u>
Total Fish and Wildlife Cluster		<u>12,528,249</u>
Research and Development Cluster:		
Louisiana State University (LSU) Coastal Marine Institute (CMI) <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	15.422	525,365
Louisiana State University Agricultural Center		10,941
Louisiana Universities Marine Consortium		<u>235,416</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	15.423	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$70,072
Louisiana State University Agricultural Center		116,203
Louisiana Universities Marine Consortium		64,768
University of New Orleans		219,019
		<hr/>
Sport Fish Restoration Program	15.605	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		1,700,406
		<hr/>
Fish and Wildlife Management Assistance	15.608	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		29,485
		<hr/>
Wildlife Restoration and Basic Hunter Education	15.611	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		1,619,280
		<hr/>
Coastal Wetlands Planning, Protection, and Restoration Program	15.614	
<u>Through: U.S. Army Corps of Engineers</u>		
Department of Wildlife and Fisheries		34,922
		<hr/>
Cooperative Endangered Species Conservation Fund	15.615	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		149,255
		<hr/>
Coastal Program	15.630	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		3,796
		<hr/>
Partners for Fish and Wildlife	15.631	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		33,188
		<hr/>
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		945
		<hr/>
State Wildlife Grants	15.634	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		751,663
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Migratory Bird Joint Ventures	15.637	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$9,368
McNeese State University		23,974
<u>Through: Arkansas State University - Jonesboro (F11AP00545)</u>		
Nicholls State University		1,033
<u>Through: Mississippi State University (191000-331290-03)</u>		
University of Louisiana at Lafayette		60,448
		<hr/>
Service Training and Technical Assistance (Generic Training)	15.649	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		111
		<hr/>
Research Grants (Generic)	15.650	
<u>Direct Awards</u>		
McNeese State University		11,660
		<hr/>
Migratory Bird Monitoring, Assessment, and Conservation	15.655	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		9,703
		<hr/>
Endangered Species Conservation - Recovery Implementation Funds	15.657	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		91,763
Louisiana State University Agricultural Center		3,380
		<hr/>
Endangered Species - Candidate Conservation Action Funds	15.660	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		3,592
		<hr/>
Assistance to State Water Resources Research Institutes	15.805	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		94,488
		<hr/>
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		11,471
Southern University and A&M College (Baton Rouge)		14,259
University of Louisiana at Lafayette		573,562
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
National Cooperative Geologic Mapping Program	15.810	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$107,092
Cooperative Research Units Program	15.812	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		472,659
National Geological and Geophysical Data Preservation Program	15.814	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		16,646
National Land Remote Sensing - Education Outreach and Research	15.815	
<u>Through: Montana State University (AV08-LA01)</u>		
University of Louisiana at Lafayette		3,776
<u>Through: America View (AV13-LA01)</u>		
University of Louisiana at Lafayette		16,917
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	15.819	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		15,067
University of Louisiana at Lafayette		2,347
National Climate Change and Wildlife Science Center	15.820	
<u>Through: University of Oklahoma (#G12AC00002)</u>		
Louisiana State University A&M College (Baton Rouge)		102,518
Historic Preservation Fund Grants-in-Aid	15.904	
<u>Through: The Chitimacha Tribe of Louisiana (P12A500003)</u>		
University of Louisiana at Lafayette		24,990
Native American Graves Protection and Repatriation Act	15.922	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		50,627
National Park Service	15.H5000070440	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		7,325
Bureau of Ocean Energy Management	15.M10PS00206	
<u>Through: CSA International, Inc. (2314)</u>		
University of Louisiana at Lafayette		84,414

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
In Support of the Telcordia Proposal in Response to IARPA-BAA-10-02 Quantum <u>Through: Telcordia Technologies, Inc. (#D11PC20168)</u> Louisiana State University A&M College (Baton Rouge)	15.RD.20016197/PO #20016892	\$13,043
Deepwater Program: Exploration and Research of Northern Gulf of Mexico <u>Through: TDI-Brooks International (#M08PC20038)</u> Louisiana State University A&M College (Baton Rouge)	15.RD.33789	68,390
Development of Real-Time Monitoring Protocol for Assessing Volatile Organization <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	15.RD.E12PC00057	40,000
Evaluating and Collecting Acid Precipitation <u>Direct Awards</u> Louisiana State University Agricultural Center	15.RD.G11PX90053	4,410
Fish Collection for EPA-NRSA Stream Survey <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	15.RD.G13PX00558	32,464
Conduct Research and Produce a Report on Latin American Immigrants in South <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	15.RD.H5000070410/P10AC00604	(51)
Archeological Research at Tyndall Air Force Base <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	15.RD.P12AC71326/H500 07 A271	1,329
Fish, Wildlife, and Plant Conservation Resource Management <u>Through: Wildlife Habitat Council</u> Louisiana Tech University	15.WHC	11,615
Total Research and Development Cluster		7,549,114
Total U.S. Department of the Interior		\$71,436,361

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE		
Asset Forfeiture	16.000	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>\$371,324</u>
Violence Against Women Act Court Training and Improvement Grants	16.013	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>83,176</u>
Missing Alzheimer's Disease Patient Assistance Program	16.015	
<u>Direct Awards</u>		
University of Louisiana at Monroe		<u>78,187</u>
Sexual Assault Services Formula Program	16.017	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>228,659</u>
Joint Law Enforcement Operations	16.111	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>42,981</u>
Community-Based Violence Prevention Program	16.123	
<u>Through: City of Baton Rouge/Parish of East Baton Rouge</u>		
<u>(#2012-PB-FX-K001)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>267,196</u>
Juvenile Accountability Block Grants	16.523	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>586,784</u>
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	
<u>Direct Awards</u>		
LSUHSC - Shreveport		<u>67,428</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>565,651</u>
Missing Children's Assistance	16.543	
<u>Direct Awards</u>		
Department of Justice		<u>229,309</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Title V - Delinquency Prevention Program	16.548	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>\$33,775</u>
State Justice Statistics Program for Statistical Analysis Centers	16.550	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>68,989</u>
National Criminal History Improvement Program (NCHIP)	16.554	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>204,895</u>
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>90,356</u>
Crime Victim Assistance	16.575	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>4,691,189</u>
Crime Victim Compensation	16.576	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>910,922</u>
Edward Byrne Memorial Formula Grant Program	16.579	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>156,689</u>
Violence Against Women Formula Grants	16.588	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>1,937,798</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>42,202</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Residential Substance Abuse Treatment for State Prisoners	16.593	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$221,547
Corrections - Training and Staff Development	16.601	
<u>Direct Awards</u>		
Central Louisiana Technical College		191,084
State Criminal Alien Assistance Program	16.606	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		82,862
Bulletproof Vest Partnership Program	16.607	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		828
Project Safe Neighborhoods	16.609	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		49,756
Public Safety Partnership and Community Policing Grants	16.710	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		144,933
Department of Public Safety and Corrections - Public Safety Services		334,811
Northwestern State University		186,484
Total Public Safety Partnership and Community Policing Grants		666,228
Juvenile Mentoring Program	16.726	
<u>Direct Awards</u>		
Northshore Technical Community College		27,286
<u>Through: National 4-H Council (#2012-JU-FX-0016)</u>		
Louisiana State University Agricultural Center		53,370
<u>Through: National 4-H Council (#2013-JU-FX-0022)</u>		
Louisiana State University Agricultural Center		18,055
<u>Through: Institute for Educational Leadership</u>		
LSUHSC - New Orleans		53,281
<u>Through: National 4-H Council</u>		
Southern University Agricultural Center		68,956
Total Juvenile Mentoring Program		220,948

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Enforcing Underage Drinking Laws Program	16.727	
<u>Direct Awards</u>		
Department of Revenue		\$113,134
PREA Program: Demonstration Projects to Establish "Zero Tolerance"	16.735	
Cultures for Sexual Assault in Correctional Facilities		
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Youth Services		288,027
Statewide Automated Victim Information Notification (SAVIN) Program	16.740	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		281,328
DNA Backlog Reduction Program	16.741	
<u>Direct Awards</u>		
Department of Justice		355,865
Department of Public Safety and Corrections - Public Safety Services		1,628,921
Total DNA Backlog Reduction Program		1,984,786
Anti-Gang Initiative	16.744	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		5,669
Support for Adam Walsh Act Implementation Grant Program	16.750	
<u>Direct Awards</u>		
Department of Justice		25,854
ARRA - Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	16.810	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		59,856
Second Chance Act Reentry Initiative	16.812	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		997,081
Department of Public Safety and Corrections - Youth Services		88,608
Total Second Chance Act Reentry Initiative		1,085,689

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
NICS Act Record Improvement Program	16.813	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>\$14,878</u>
John R. Justice Prosecutors and Defenders Incentive Act	16.816	
<u>Direct Awards</u>		
Office of Student Financial Assistance		<u>16,068</u>
Equitable Sharing Program	16.922	
<u>Direct Awards</u>		
Department of Justice		30,383
Department of Revenue		<u>93,761</u>
Total Equitable Sharing Program		<u>124,144</u>
Federal Bureau of Investigation	16.281D-NO-C70491	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>13,830</u>
Office of the Federal Detention Trustee (OFDT)	16.35079	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>228,622</u>
Infragard Phase XI	16.36283	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>1,166,726</u>
Federal Bureau of Investigation	16.62A-NO-A71664-LSP	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>8,733</u>
FBI.gov - Years 3, 4, & 5	16.6968/37919	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>115,951</u>
Law Enforcement Online (LEO) O & M XVIII FY 12	16.6968/39120	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>815,097</u>
Law Enforcement Online (LEO) O & M XIX FY 13	16.6968/40455	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>6,569,400</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
National Center for Disaster Fraud - DOJ <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.M011059	\$63,310
National Center for Disaster Fraud (DHS-OIG) <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.M011060	55,304
National Center for Disaster Fraud (FHFA-OIG) <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.M011061	64,808
National Center for Disaster Fraud (HHS-OIG) <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.M011503	108,865
National Center for Disaster Fraud - DOJ <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.N011016	201,658
National Center for Disaster Fraud (DHS-OIG) <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.N011017	122,984
National Center for Disaster Fraud (FHFA-OIG) <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.N011018	124,742
National Center for Disaster Fraud (HHS-OIG) <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.N011019	210,257
Drug Enforcement Administration <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services	16.SE-LAE-0269	13,044
Drug Enforcement Administration <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services	16.SE-LAE-0300	(86)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Federal Bureau of Investigation	16.SE-LAW-142	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		(\$241)
Drug Enforcement Administration	16.SE-LAW-143H	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		317
Drug Enforcement Administration	16.SE-LAW-144H	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		7,090
Drug Enforcement Administration	16.SE-LAW-147H	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		7,381
State Justice Institute	16.SJI-13-T-017	
<u>Direct Awards</u>		
Supreme Court of Louisiana		24,998
Drug Enforcement Administration	16.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		176,925
Federal Bureau of Investigation	16.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		63,693
Office of Justice Programs	16.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		1,052
U.S. Marshals Service	16.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		75,491
<u>JAG Program Cluster:</u>		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		4,541,587

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
<u>JAG Program Cluster: (Cont.)</u>		
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$83,023
Total JAG Program Cluster		4,624,610
<u>Research and Development Cluster:</u>		
Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541	
<u>Through: University of California - Irvine (Sub #2010-2534)</u>		
University of New Orleans		75,573
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	
<u>Direct Awards</u>		
LSUHSC - New Orleans		38,785
<u>Through: Baylor College of Medicine (#2011-DN-BX-K534)</u>		
Louisiana State University A&M College (Baton Rouge)		3,525
Testing the Cognitive Load Approach for Detecting Deception	16.RD.26-3002-5726	
<u>Through: University of Texas at El Paso (J-FBI-10-009)</u>		
Louisiana State University A&M College (Baton Rouge)		91,045
Tools for Improving the Quality of Aged, Degraded, Damaged, or Otherwise	16.RD.276K673	
<u>Through: University of Wisconsin-Madison (#2010-DN-BX-K190)</u>		
Louisiana State University A&M College (Baton Rouge)		120,013
Total Research and Development Cluster		328,941
Total U.S. Department of Justice		\$31,283,698
U.S. DEPARTMENT OF LABOR		
Labor Force Statistics	17.002	
<u>Direct Awards</u>		
Louisiana Workforce Commission		1,227,234
Compensation and Working Conditions	17.005	
<u>Direct Awards</u>		
Louisiana Workforce Commission		119,133

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
Unemployment Insurance	17.225	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>\$237,026,501</u>
	17.225	
ARRA - Unemployment Insurance		
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>26,335,591</u>
	17.235	
Senior Community Service Employment Program		
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		1,236,180
<u>Through: The National Council on the Aging, Inc.</u>		
University of Louisiana at Monroe		<u>574,677</u>
Total Senior Community Service Employment Program		<u>1,810,857</u>
	17.245	
Trade Adjustment Assistance		
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>2,257,084</u>
	17.261	
WIA Pilots, Demonstrations, and Research Projects		
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>276,975</u>
	17.267	
Incentive Grants - WIA Section 503		
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>536,266</u>
	17.271	
Work Opportunity Tax Credit Program (WOTC)		
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>419,407</u>
	17.273	
Temporary Labor Certification for Foreign Workers		
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>195,578</u>
	17.274	
Youthbuild		
<u>Direct Awards</u>		
Louisiana Delta Community College		72,248
Northshore Technical Community College		<u>171,095</u>
Total Youthbuild		<u>243,343</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	
<u>Direct Awards</u>		
Southern University at Shreveport - Bossier City		\$4,207
	17.277	
Workforce Investment Act (WIA) National Emergency Grants		
<u>Direct Awards</u>		
Louisiana Workforce Commission		977,525
	17.282	
Training Adjustment Assistance Community College and Career Training (TAACCCT) Grants		
<u>Direct Awards</u>		
Baton Rouge Community College		1,118,413
Bossier Parish Community College		5,686,660
Delgado Community College		101,443
Nunez Community College		516,566
Total Training Adjustment Assistance Community College and Career Training (TAACCCT) Grants		7,423,082
Consultation Agreements	17.504	
<u>Direct Awards</u>		
Louisiana Workforce Commission		749,906
Mine Health and Safety Education and Training	17.602	
<u>Direct Awards</u>		
Northshore Technical Community College		33,377
<u>Employment Service Cluster:</u>		
Employment Service/Wagner-Peyser Funded Activities	17.207	
<u>Direct Awards</u>		
Louisiana Workforce Commission		8,331,663
Disabled Veterans' Outreach Program (DVOP)	17.801	
<u>Direct Awards</u>		
Louisiana Workforce Commission		1,606,871
Local Veterans' Employment Representative Program	17.804	
<u>Direct Awards</u>		
Louisiana Workforce Commission		334,973
Total Employment Service Cluster		10,273,507

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
<u>WIA Cluster:</u>		
WIA Adult Program	17.258	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>\$10,168,639</u>
WIA Youth Activities	17.259	
<u>Direct Awards</u>		
Louisiana Workforce Commission		10,683,140
<u>Through: City of Baton Rouge/Parish of East Baton Rouge-BR Office of Workforce Investment (WIA)</u>		
Louisiana State University A&M College (Baton Rouge)		129,795
<u>Through: Tangipahoa Parish School System (WIA 20)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>196,857</u>
WIA Dislocated Workers	17.260	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>927,525</u>
WIA Dislocated Worker Formula Grants	17.278	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>11,062,748</u>
Total WIA Cluster		<u>33,168,704</u>
Total U.S. Department of Labor		<u><u>\$323,078,277</u></u>
U.S. DEPARTMENT OF STATE		
Global UGRAD Cultural Ambassadors Passport Program to America and UGRAD	19.UGRAD-ULM11	
<u>Through: International Research and Exchanges Board (IREX)</u>		
University of Louisiana at Monroe		<u>\$1,553</u>
Total U.S. Department of State		<u><u>\$1,553</u></u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION		
Airport Improvement Program	20.106	
<u>Direct Awards</u>		
Department of Transportation and Development		\$79,073
Highway Training and Education	20.215	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		9,862
University of New Orleans		4,872
Total Highway Training and Education		14,734
National Motor Carrier Safety	20.218	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		3,400,709
Commercial Driver's License Program Improvement Grant	20.232	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		398,393
Safety Data Improvement Program	20.234	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		128,540
Commercial Vehicle Information Systems and Networks	20.237	
<u>Direct Awards</u>		
Department of Transportation and Development		117,389
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	
<u>Direct Awards</u>		
Department of Transportation and Development		1,116,318
Formula Grants for Rural Areas	20.509	
<u>Direct Awards</u>		
Department of Transportation and Development		7,700,826
ARRA - Formula Grants for Rural Areas	20.509	
<u>Direct Awards</u>		
Department of Transportation and Development		3,238,056
Alcohol Open Container Requirements	20.607	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		14,444,484

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
Minimum Penalties for Repeat Offenders for Driving While Intoxicated <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services	20.608	\$14,495,270
National Priority Safety Programs <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services	20.616	682,755
Pipeline Safety Program State Base Grant <u>Direct Awards</u> Department of Natural Resources	20.700	1,116,078
University Transportation Centers Program Through: Texas A&M Univ-Texas A&M Transportation Institute (#DTRT12-G-UTC06) Louisiana State University A&M College (Baton Rouge)	20.701	1,000
Interagency Hazardous Materials Public Sector Training and Planning Grants <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services	20.703	268,956
PHMSA Pipeline Safety Program One Call Grant <u>Direct Awards</u> Department of Natural Resources	20.721	40,864
National Infrastructure Investments <u>Direct Awards</u> Department of Transportation and Development	20.933	43,948
<u>Federal Transit Cluster:</u>		
Federal Transit - Capital Investment Grants <u>Direct Awards</u> Department of Transportation and Development	20.500	238,130
Federal Transit - Formula Grants <u>Direct Awards</u> Department of Transportation and Development	20.507	1,149,394
ARRA - Federal Transit - Formula Grants <u>Direct Awards</u> Department of Transportation and Development	20.507	1,695,443
Total Federal Transit Cluster		3,082,967

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Highway Planning and Construction Cluster:</u>		
Highway Planning and Construction	20.205	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>\$717,672,607</u>
ARRA - Highway Planning and Construction	20.205	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>8,329,485</u>
Recreational Trails Program	20.219	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>1,208,094</u>
Total Highway Planning and Construction Cluster		<u>727,210,186</u>
<u>Highway Safety Cluster:</u>		
State and Community Highway Safety	20.600	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>3,350,524</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>3,817,818</u>
Occupant Protection Incentive Grants	20.602	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>20,695</u>
State Traffic Safety Information System Improvement Grants	20.610	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>494,392</u>
Incentive Grant Program to Increase Motorcyclist Safety	20.612	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>160,913</u>
Total Highway Safety Cluster		<u>7,844,342</u>
<u>Research and Development Cluster:</u>		
Highway Research and Development Program	20.200	
<u>Through: National Academy of Sciences (#HR-14-19)</u>		
Louisiana Tech University		<u>170,895</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	20.614	
<u>Direct Awards</u>		
Department of Transportation and Development		\$47,284
University Transportation Centers Program	20.701	
<u>Through: Mississippi State University (#DTRT12-G-UTC14)</u>		
Louisiana State University A&M College (Baton Rouge)		503,415
<u>Through: Texas A&M University-Texas A&M Transportation Institute (DTRT12-G-UTC06)</u>		
Louisiana State University A&M College (Baton Rouge)		471,698
<u>Through: University of Arkansas (#DTRT13-G-UTC50)</u>		
Louisiana State University A&M College (Baton Rouge)		6,559
<u>Through: University of Arkansas (Sub #SA1411040)</u>		
University of New Orleans		101,450
<u>Through: University of Maryland (Sub #7223-Z9600006)</u>		
University of New Orleans		44,585
Biobased Transportation Research	20.761	
<u>Through: Oklahoma State University (#DTOS59-07-G-00053)</u>		
Louisiana State University A&M College (Baton Rouge)		16,101
<u>Through: University of Arkansas (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		(443)
<u>Through: University of Missouri (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		14,346
<u>Through: Mississippi State University (60300.363251.01)</u>		
University of Louisiana at Lafayette		3,853
Research Grants	20.762	
<u>Through: National Academy of Sciences (#SHFP R-01)</u>		
Louisiana Tech University		5,732
Characterization of Mechanical Properties of Composite Materials	20.RD.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(959)
Investigating the Detection of Distracted Driving	20.RD.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(7,408)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Minimizing Driver Errors: Examining Factors Leading to Failed Target Tracking	20.RD.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(\$1,111)
Tier II University Transportation Center	20.RD.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		39,524
Total Research and Development Cluster		1,415,521
<u>Transit Services Programs Cluster:</u>		
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	
<u>Direct Awards</u>		
Department of Transportation and Development		1,738,568
Job Access and Reverse Commute Program	20.516	
<u>Direct Awards</u>		
Department of Transportation and Development		308,064
New Freedom Program	20.521	
<u>Direct Awards</u>		
Department of Transportation and Development		210,912
Total Transit Services Programs Cluster		2,257,544
Total U.S. Department of Transportation		\$789,097,953
U.S. DEPARTMENT OF THE TREASURY		
Low Income Taxpayer Clinics	21.008	
<u>Direct Awards</u>		
Southern University Law Center		\$62,500
Total U.S. Department of the Treasury		\$62,500
U.S. POSTAL SERVICE		
U.S. Postal Service - Fixed-Price Contract	22.216565-89-P-0444	
<u>Direct Awards</u>		
Nicholls State University		\$6,000
Total U.S. Postal Service		\$6,000

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
OFFICE OF PERSONNEL MANAGEMENT		
Intergovernmental Personnel Act (IPA) Mobility Program	27.011	
<u>Direct Awards</u>		
LSUHSC - New Orleans		\$176,344
<u>Research and Development Cluster:</u>		
Intergovernmental Personnel Act (IPA) Mobility Program	27.011	
<u>Direct Awards</u>		
LSUHSC - New Orleans		19,850
Total Research and Development Cluster		19,850
Total Office of Personnel Management		\$196,194
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		
Employment Discrimination - State and Local Fair Employment Practices	30.002	
Agency Contracts		
<u>Direct Awards</u>		
Executive Department		\$34,050
Total Equal Employment Opportunity Commission		\$34,050
GENERAL SERVICES ADMINISTRATION		
Donation of Federal Surplus Personal Property	39.003	
<u>Direct Awards</u>		
Executive Department		\$2,651,346
Election Reform Payments	39.011	
<u>Direct Awards</u>		
Department of State		910,876
Total General Services Administration		\$3,562,222
U.S. LIBRARY OF CONGRESS		
Teaching with Primary Sources	42.GA08C0022	
<u>Direct Awards</u>		
Southeastern Louisiana University		\$132,128
Total U.S. Library of Congress		\$132,128

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
Science	43.001	
<u>Through: Xavier University</u> Southern University at New Orleans		\$19,993
Education	43.008	
<u>Direct Awards</u> University of Louisiana at Monroe		15,657
NASA Pre-Service Teacher Workshop	43.236980	
<u>Through: Jacobs Technology, Inc. (#NNS07AB21C)</u> Louisiana State University A&M College (Baton Rouge)		(120)
Louisiana Space Grant Consortium	43.NNX10AI40H	
<u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)		81,382
<u>Research and Development Cluster:</u>		
Science	43.001	
<u>Direct Awards</u> Board of Regents for Higher Education		687,254
Louisiana State University A&M College (Baton Rouge)		550,861
Southern University and A&M College (Baton Rouge)		21,152
University of Louisiana at Lafayette		225,315
<u>Through: Bay Area Environmental Research Institute (#NNX12AD05A)</u> Louisiana State University A&M College (Baton Rouge)		5,694
<u>Through: Smithsonian Astrophysical Observatory (#NSA8-03060)</u> Louisiana State University A&M College (Baton Rouge)		38,308
<u>Through: University of Wisconsin-Madison (#NNX10AP10G)</u> Louisiana State University A&M College (Baton Rouge)		53,920
<u>Through: Jacobs Technology, Inc.</u> Southern University and A&M College (Baton Rouge)		686,818
Aeronautics	43.002	
<u>Direct Awards</u> Grambling State University		48,616
Space Operations	43.007	
<u>Direct Awards</u> LSUHSC - Shreveport		90,006
Education	43.008	
<u>Direct Awards</u> Southern University and A&M College (Baton Rouge)		214,583
<u>Through: Xavier University of Louisiana (Sub #OSP-14-216821-00D)</u> University of New Orleans		24,520

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Construction and Environmental Compliance and Remediation <u>Direct Awards</u> Louisiana Tech University	43.010	<u>\$15,153</u>
Graphic Evolutionary Hybrid <u>Through: American GNC Corporation</u> Louisiana Tech University	43.NASA	<u>9,547</u>
MEMS NASA STTR <u>Through: Radiance Technologies</u> Louisiana Tech University	43.NASA	<u>49,833</u>
2013 Summer of Innovation <u>Direct Awards</u> Louisiana Tech University	43.NASA	<u>20,737</u>
Aerospace Education Services Program <u>Direct Awards</u> Board of Regents for Higher Education	43.NNS10AA92B	<u>97,578</u>
Vulnerability Assessment of Mangrove Forests Regions of the Americas <u>Through: California Institute of Technology - Jet Propulsion Lab</u> <u>(#NMO710627)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.1452878	<u>60,235</u>
Applications of Geodetic Imaging Gulf Coast Subsidence <u>Through: California Institute of Technology - Jet Propulsion Lab</u> Louisiana State University A&M College (Baton Rouge)	43.RD.1484492	<u>36,460</u>
Clues to the Evolutionary History of the R Caronae Borealis Stars <u>Through: California Institute of Technology - Jet Propulsion Lab</u> <u>(#NNN12AA01C)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.1485231	<u>26,825</u>
Laboratory and Field Support to the Science Payload for the Valkyrie Vehicle <u>Through: Stone Aerospace/PSC Inc</u> Louisiana State University A&M College (Baton Rouge)	43.RD.36745	<u>84,735</u>
The Environmental Dependence of Ultraviolet Dust Extinction Curves <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12258.02-A	<u>28</u>

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Multispectral Survey of the Translucent Cloud in Front of HD 204827 <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12542.03-A	\$1,233
The UV Interstellar Extinction Properties in the Super-Solar Metallicity <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12562.01-A	18,939
LEGUS: Legacy Extragalactic UV Survey <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-13364.10-A	6,288
Six in One Blow: Reconstructing the Circumstellar Environments of Supernova <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-13392.004-A	6,616
LROC: Lunar Reconnaissance Orbiter Camera <u>Through: Adler Planetarium (#NNG07EK00C)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.LROC-01	10,000
Challenges Towards Improved Friction-Stir-Welds Using On-Line Sensing of We <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNM13AA02G	184,428
Development of High Power Density, Lightweight Thermoelectric Metamaterials for Energy Harvesting <u>Through: Loyola University New Orleans (Sub #NNS13AA94A-001)</u> University of New Orleans	43.RD.NNS13AA94A	3,045
Earth Occultation Observations of the Hard X-Ray/Soft Gamma Ray Sky <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX09AH60A	(4,146)
Multi-Physics, Multi-Code Simulations of White Dwarf Mergers and the Origin <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX10AC72G	25,705
Louisiana Space Grant Consortium <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX10AI40H	715,055

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
DNA Repair Under Frozen Conditions: Implications for the Longevity of Micro <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX10AR92G	\$63,554
National Center for Advanced Manufacturing (NCAM) Operations <u>Through: Jacobs Technology, Inc.</u> Louisiana State University A&M College (Baton Rouge)	43.RD.UNKNOWN	600,000
Total Research and Development Cluster		4,678,895
Total National Aeronautics and Space Administration		\$4,795,807
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
Grants to States <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	45.310	\$2,672,217
Laura Bush 21st Century Librarian Program <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	45.313	(47)
Total Institute of Museum and Library Services		\$2,672,170
NATIONAL ENDOWMENT FOR THE ARTS		
Promotion of the Arts - Grants to Organizations and Individuals <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge) Northwestern State University <u>Through: American Architectural Foundation (#DCA #2013-02)</u> Louisiana State University A&M College (Baton Rouge)	45.024	\$7,572 10,000 37,179
Total Promotion of the Arts - Grants to Organizations and Individuals		54,751
Promotion of the Arts - Partnership Agreements <u>Direct Awards</u> Department of Culture, Recreation and, Tourism	45.025	434,192
Union Theater Presents "Racine D'Or" <u>Through: South Arts</u> Louisiana State University A&M College (Baton Rouge)	45.4471	5,304
Total National Endowment for the Arts		\$494,247

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE HUMANITIES		
Promotion of the Humanities - Division of Preservation and Access	45.149	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$213,648
Southern University at Shreveport - Bossier City		904
<u>Through: Mississippi Department of Archives and History (#PJ-50131-13)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>37,308</u>
Total Promotion of the Humanities - Division of Preservation and Access		<u>251,860</u>
Promotion of the Humanities - Fellowships and Stipends	45.160	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>23,366</u>
Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development	45.162	
<u>Direct Awards</u>		
Grambling State University		<u>86,314</u>
Promotion of the Humanities - Public Programs	45.164	
<u>Direct Awards</u>		
Southeastern Louisiana University		<u>397</u>
Created Equal: America's Civil Rights Struggle	45.41260	
<u>Through: The Gilder Lehrman Institute of American History</u>		
Louisiana State University A&M College (Baton Rouge)		<u>764</u>
Total National Endowment for the Humanities		<u><u>\$362,701</u></u>
NATIONAL SCIENCE FOUNDATION		
Engineering Grants	47.041	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>\$8,600</u>
Mathematical and Physical Sciences	47.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>1,456,220</u>
Biological Sciences	47.074	
<u>Direct Awards</u>		
Southern University at New Orleans		<u>40,673</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
Education and Human Resources	47.076	
<u>Direct Awards</u>		
Baton Rouge Community College		\$149,058
Board of Regents for Higher Education		900,255
Louisiana State University A&M College (Baton Rouge)		2,071,050
Southern University and A&M College (Baton Rouge)		154,915
Southern University at New Orleans		300,527
Southern University at Shreveport-Bossier City		542,675
<u>Through: University of Tulsa</u>		
Bossier Parish Community College		9,795
<u>Through: National Council for Science and the Environment (#DRL-0929109)</u>		
Louisiana State University A&M College (Baton Rouge)		(135)
<u>Through: Old Dominion University</u>		
South Louisiana Community College		9,596
<u>Through: Research Foundation of CUNY on Behalf of Hunter College</u>		
Southern University and A&M College (Baton Rouge)		102,284
<u>Through: University of Central Florida</u>		
Southern University and A&M College (Baton Rouge)		5,581
		<hr/>
Total Education and Human Resources		4,245,601
		<hr/>
Office of International and Integrative Activities	47.079	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		39,718
		<hr/>
Office of Cyberinfrastructure	47.080	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		50,000
		<hr/>
Intergovernmental Personnel Act (IPA) Agreement - Doris L. Carver	47.DGE-1137414	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		311,685
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u>		
Engineering Grants	47.041	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$1,107,876
Louisiana State University Agricultural Center		36,601
Louisiana Tech University		432,909
Southern University and A&M College (Baton Rouge)		(23,344)
University of Louisiana at Lafayette		116,215
University of New Orleans		119,277
<u>Through: Bascom Hunter Technologies, Inc. (IIP-1315633)</u>		
Louisiana State University A&M College (Baton Rouge)		36,550
<u>Through: University of North Texas (#CBET-1338851)</u>		
Louisiana State University A&M College (Baton Rouge)		1,123
		<hr/>
Mathematical and Physical Sciences	47.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		3,937,081
Louisiana State University at Shreveport		198,300
Louisiana Tech University		171,948
Southeastern Louisiana University		41,089
Southern University and A&M College (Baton Rouge)		374,408
University of Louisiana at Lafayette		135,953
University of New Orleans		554,765
<u>Through: California Institute of Technology - LIGO Laboratory (#PHY-0757058)</u>		
Louisiana State University A&M College (Baton Rouge)		130,723
<u>Through: California Institute of Technology - LIGO Laboratory (#PHY-0823459)</u>		
Louisiana State University A&M College (Baton Rouge)		97,906
<u>Through: University of Wisconsin-Milwaukee (#PHY-1104371)</u>		
Louisiana State University A&M College (Baton Rouge)		90,419
<u>Through: U.S. Civilian Development and Research Foundation</u>		
Louisiana Tech University		8,942
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Geosciences	47.050	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$1,096,169
Louisiana State University Agricultural Center		91,334
Louisiana Universities Marine Consortium		266,816
University of Louisiana at Lafayette		83,560
University of New Orleans		17,067
<u>Through: Arizona State University (#OCE-0952394)</u>		
Louisiana State University A&M College (Baton Rouge)		19,680
<u>Through: University of Texas at Austin (#OCE-1135427)</u>		
Louisiana State University A&M College (Baton Rouge)		310,177
<u>Through: University of Texas at Austin (UTA11-001084)</u>		
University of Louisiana at Lafayette		58,979
<u>Through: Ocean Leadership Consortium (JSA-64.410)</u>		
University of Louisiana at Lafayette		13,135
<u>Through: University of Hawaii (MA130015)</u>		
University of Louisiana at Lafayette		37,854
Computer and Information Science and Engineering	47.070	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		4,885,180
Louisiana State University at Shreveport		56,637
Louisiana Tech University		47,413
University of Louisiana at Lafayette		728,149
University of New Orleans		135,168
<u>Through: Florida International University (#CNS-1158701)</u>		
Louisiana State University A&M College (Baton Rouge)		8,594
<u>Through: Indiana University (#CCF-1160602)</u>		
Louisiana State University A&M College (Baton Rouge)		119,714

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Biological Sciences	47.074	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$2,516,979
Louisiana State University Agricultural Center		212,020
Louisiana Universities Marine Consortium		32,597
LSUHSC - New Orleans		219,904
LSUHSC - Shreveport		84,577
Southeastern Louisiana University		3,930
University of Louisiana at Lafayette		5,566
University of New Orleans		249,446
<u>Through: Florida International University (#DBI-0620409)</u>		
Louisiana State University A&M College (Baton Rouge)		34,397
<u>Through: Florida International University (#DEB-1237517)</u>		
Louisiana State University A&M College (Baton Rouge)		18,675
<u>Through: North Carolina State University (#EF-1206196)</u>		
Louisiana State University A&M College (Baton Rouge)		5,977
<u>Through: University of Arkansas (#IOS-1156122)</u>		
Louisiana State University Agricultural Center		68,189
<u>Through: Texas A&M Research Foundation</u>		
Southeastern Louisiana University		36,105
<u>Through: University of Alabama (#09-073)</u>		
University of Louisiana at Lafayette		11,731
<u>Through: University of California at Los Angeles (Sub #2155 G QA197)</u>		
University of New Orleans		274,035
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		580,976
Louisiana State University Agricultural Center		6,048
McNeese State University		59,694
University of Louisiana at Lafayette		62,608

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Education and Human Resources	47.076	
<u>Direct Awards</u>		
Grambling State University		\$298,688
Louisiana State University A&M College (Baton Rouge)		90,042
Louisiana Tech University		423,258
McNeese State University		1,140
Southern University and A&M College (Baton Rouge)		1,106,402
University of Louisiana at Lafayette		487,595
University of New Orleans		46,000
<u>Through: Florida International University (#DUE-1202690)</u>		
Louisiana State University A&M College (Baton Rouge)		5,321
<u>Through: North Carolina State A&T University</u>		
Louisiana Tech University		63,348
<u>Through: The Howard University</u>		
Southern University and A&M College (Baton Rouge)		50,399
		<hr/>
Polar Programs	47.078	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		209,844
		<hr/>
Office of International and Integrative Activities	47.079	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		341,469
University of Louisiana at Lafayette		113,847
		<hr/>
Office of Cyberinfrastructure	47.080	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		564,848
<u>Through: University of Illinois (#CSA OCI-0725070)</u>		
Louisiana State University A&M College (Baton Rouge)		72,947
<u>Through: University of Illinois (#OCI-1047956)</u>		
Louisiana State University A&M College (Baton Rouge)		76,191
		<hr/>
Office of Experimental Program to Stimulate Competitive Research	47.081	
<u>Direct Awards</u>		
Board of Regents for Higher Education		4,651,850
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
ARRA - Trans-NSF Recovery Act Research Support	47.082	
<u>Direct Awards</u>		
Board of Regents for Higher Education		\$566,337
Louisiana State University A&M College (Baton Rouge)		345,452
Louisiana State University Agricultural Center		110,837
Louisiana Tech University		31,022
Southeastern Louisiana University		32,006
University of Louisiana at Lafayette		98,998
University of New Orleans		12,924
<u>Through: BBN Technologies Corp (#CNS-0940805)</u>		
Louisiana State University A&M College (Baton Rouge)		22,309
<u>Through: Northwestern University (#DMR-0843962)</u>		
Louisiana State University A&M College (Baton Rouge)		1,484
VSU H12-046	47.DRL-0929779	
<u>Through: Virginia State University</u>		
LSUHSC-Shreveport		8,841
Intergovernmental Personnel Act (IPA)- Sudipta Sarangi	47.RD.40554	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		179,416
Intergovernmental Personnel Act (IPA) - Sumanta Acharya	47.RD.CBET-1063611	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		322,266
Intergovernmental Personnel Act (IPA) Agreement - Roger C. Woods	47.RD.IIA-1059634	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		224,062
Intergovernmental Personnel Act (IPA) Agreement - Anne Grove	47.RD.MCB-1358361	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		24,572
ICAM Sponsored Fellowship - Leonid Isaev	47.RD.UCD13-07940	
<u>Through: University of California-Davis</u>		
Louisiana State University A&M College (Baton Rouge)		28,000
NCWIT Extension Service Mini Grant	47.SIT	
<u>Through: Stevens Institute of Technology</u>		
Louisiana Tech University		1,845
Total Research and Development Cluster		30,641,381
Total National Science Foundation		\$36,793,878

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
SMALL BUSINESS ADMINISTRATION		
Small Business Administration	59.000	
<u>Direct Awards</u>		
Grambling State University		\$12,948
University of Louisiana at Monroe		136,422
		<hr/>
Total Small Business Administration		149,370
		<hr/>
Small Business Development Centers	59.037	
<u>Direct Awards</u>		
McNeese State University		24,910
University of Louisiana at Monroe		1,715,557
		<hr/>
Total Small Business Development Centers		1,740,467
		<hr/>
Federal and State Technology Partnership Program	59.058	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		99,304
		<hr/>
State Trade and Export Promotion Pilot Grant Program	59.061	
<u>Direct Awards</u>		
Department of Economic Development		341,194
		<hr/>
Total Small Business Administration		\$2,330,335
		<hr/> <hr/>
U.S. DEPARTMENT OF VETERANS AFFAIRS		
Veterans State Nursing Home Care	64.015	
<u>Direct Awards</u>		
Department of Veterans Affairs		\$31,170,190
		<hr/>
Burial Expenses Allowance for Veterans	64.101	
<u>Direct Awards</u>		
Department of Veterans Affairs		175,887
		<hr/>
Cemetery Improvements	64.FAI LA-10-06	
<u>Direct Awards</u>		
Department of Veterans Affairs		650,685
		<hr/>
VA: Disbursement Agreement - Fellow Stipends	64.FELLOW	
<u>Direct Awards</u>		
LSUHSC - Shreveport		1,016,860
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)		
VA Medical Center <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	64.FEMA-1603-DR-LA	<u>\$173,638</u>
VA: Disbursement Agreement - House Staff Stipends <u>Direct Awards</u> LSUHSC - Shreveport	64.HOUSE	<u>2,236,571</u>
Reimbursement Contract <u>Direct Awards</u> Department of Veterans Affairs	64.V101 (223B)	<u>268,995</u>
VA: Neurosurgery IPA <u>Direct Awards</u> LSUHSC - Shreveport	64.V667P-1615	<u>537,067</u>
<u>Research and Development Cluster:</u> Inflammation and Oxidative Stress in Parkinsons <u>Direct Awards</u> LSUHSC - Shreveport	64.673-07038	<u>(1,030)</u>
Total Research and Development Cluster		<u>(1,030)</u>
Total U.S. Department of Veterans Affairs		<u><u>\$36,228,863</u></u>
U.S. ENVIRONMENTAL PROTECTION AGENCY		
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act <u>Direct Awards</u> Department of Environmental Quality	66.034	<u>\$620,895</u>
State Clean Diesel Grant Program <u>Direct Awards</u> Department of Environmental Quality	66.040	<u>196,853</u>
Coastal Wetlands Planning Protection and Restoration Act <u>Direct Awards</u> Executive Department	66.124	<u>493,543</u>
Water Pollution Control State, Interstate, and Tribal Program Support <u>Direct Awards</u> Department of Environmental Quality	66.419	<u>264,264</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
State Public Water System Supervision	66.432	
<u>Direct Awards</u>		
Office of Public Health		\$1,850,998
State Underground Water Source Protection	66.433	
<u>Direct Awards</u>		
Department of Natural Resources		354,000
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	
<u>Direct Awards</u>		
Executive Department		19,262
Water Quality Management Planning	66.454	
<u>Direct Awards</u>		
Department of Environmental Quality		2,053
Nonpoint Source Implementation Grants	66.460	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		1,617,475
Department of Environmental Quality		2,787,224
Total Nonpoint Source Implementation Grants		4,404,699
Beach Monitoring and Notification Program Implementation Grants	66.472	
<u>Direct Awards</u>		
Office of Public Health		310,872
Gulf of Mexico Program	66.475	
<u>Direct Awards</u>		
Executive Department		33,801
Science to Achieve Results (STAR) Research Program	66.509	
<u>Through: Iowa State University (#RD-83518101-0)</u>		
Louisiana State University Agricultural Center		11,972
<u>Through: Michigan State University (#RD-83518301)</u>		
Louisiana State University Agricultural Center		9,410
Total Science to Achieve Results (STAR) Research Program		21,382

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Performance Partnership Grants	66.605	
<u>Direct Awards</u>		
Department of Environmental Quality		\$10,619,440
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	
<u>Direct Awards</u>		
Department of Environmental Quality		763
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		427,553
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701	
<u>Direct Awards</u>		
Department of Environmental Quality		178,677
Multi-Media Capacity Building Grants for States and Tribes	66.709	
<u>Direct Awards</u>		
Department of Environmental Quality		15,367
Regional Agricultural IPM Grants	66.714	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		38,226
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716	
<u>Direct Awards</u>		
Office of Public Health		47,507
Through: IPM Institute of North America, Inc. (#X8-83483101-0)		
Louisiana State University Agricultural Center		3,752
Total Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		51,259
National Community-Based Lead Outreach and Training Grant Program	66.718	
<u>Direct Awards</u>		
Office of Public Health		7,434
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	
<u>Direct Awards</u>		
Department of Environmental Quality		120,050

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Underground Storage Tank Prevention, Detection and Compliance Program <u>Direct Awards</u> Department of Environmental Quality	66.804	\$1,708,106
Leaking Underground Storage Tank Trust Fund Corrective Action Program <u>Direct Awards</u> Department of Environmental Quality	66.805	440,958
Environmental Workforce Development and Job Training Cooperative Agreements <u>Direct Awards</u> Southern University at Shreveport - Bossier City	66.815	55,517
State and Tribal Response Program Grants <u>Direct Awards</u> Department of Environmental Quality	66.817	1,129,598
Environmental Education Grants <u>Direct Awards</u> Department of Wildlife and Fisheries	66.951	94,750
NASDA PSEP Support - 2014 <u>Through: National Association of State Departments of Agriculture Research Foundation (#X8-83456201)</u> Louisiana State University Agricultural Center	66.1314R0263	10,000
External Peer Consultation <u>Direct Awards</u> LSUHSC - Shreveport	66.ER-13-H-000392	2,500
<u>Clean Water State Revolving Fund Cluster:</u> Capitalization Grants for Clean Water State Revolving Funds <u>Direct Awards</u> Department of Environmental Quality	66.458	16,863,433
Total Clean Water State Revolving Fund Cluster		16,863,433
<u>Drinking Water State Revolving Fund Cluster:</u> Capitalization Grants for Drinking Water State Revolving Funds <u>Direct Awards</u> Office of Public Health	66.468	17,661,527
Total Drinking Water State Revolving Fund Cluster		17,661,527

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster:</u>		
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	
<u>Direct Awards</u>		
Southeastern Louisiana University		\$9,958
Lake Pontchartrain Basin Restoration Program (PRP)	66.125	
<u>Through: Lake Pontchartrain Basin Foundation (Subcontract #58553A)</u>		
University of New Orleans		57,094
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	
<u>Through: Lake Pontchartrain Basin Foundation</u>		
Southeastern Louisiana University		86,028
National Estuary Program	66.456	
<u>Direct Awards</u>		
Louisiana Universities Marine Consortium		595,831
Gulf of Mexico Program	66.475	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		53,128
<u>Through: Florida Department of Environmental Protection</u>		
Louisiana Universities Marine Consortium		6,942
Science to Achieve Results (STAR) Research Program	66.509	
<u>Through: Iowa State University (#RD-83518101-0)</u>		
Louisiana State University Agricultural Center		17,537
Office of Research and Development Consolidated Research/Training Fellowships	66.511	
<u>Through: Battelle Memorial Institute</u>		
Louisiana Tech University		135,769
<u>Through: HRD, Inc.</u>		
Louisiana Tech University		14,998
Environmental Policy and Innovation Grants	66.611	
<u>Through: Water Environmental Research Foundation</u>		
Louisiana Tech University		310
Pollution Prevention Grants Program	66.708	
<u>Direct Awards</u>		
Southeastern Louisiana University		454

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Regional Agricultural IPM Grants	66.714	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$25,251
Total Research and Development Cluster		1,003,300
Total U.S. Environmental Protection Agency		\$59,001,080
NUCLEAR REGULATORY COMMISSION		
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$49,171
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		66,771
<u>Research and Development Cluster:</u>		
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		85,237
Total Research and Development Cluster		85,237
Total Nuclear Regulatory Commission		\$201,179
U.S. DEPARTMENT OF ENERGY		
State Energy Program	81.041	
<u>Direct Awards</u>		
Department of Natural Resources		\$503,954
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106	
<u>Through: Southern States Energy Board (#DE-FC04-93AL82966)</u>		
Department of Environmental Quality		47,393
<u>Through: Southern States Energy Board</u>		
Governor's Office of Homeland Security and Emergency Preparedness		77,469
Total Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions		124,862

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
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U.S. DEPARTMENT OF ENERGY (CONT.)		
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	
<u>Direct Awards</u>		
Louisiana Public Service Commission		<u>\$147,573</u>
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	
<u>Through: Alabama A&M University</u>		
Southern University at New Orleans		94,015
<u>Through: The Howard University</u>		
Southern University at New Orleans		<u>65,250</u>
Total National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		<u>159,265</u>
Petroleum Violation Escrow Funds: Exxon	81.E2029	
<u>Direct Awards</u>		
Department of Natural Resources		<u>343,472</u>
Petroleum Violation Escrow Funds: OHA	81.OHA2030	
<u>Direct Awards</u>		
Department of Natural Resources		<u>907,687</u>
Petroleum Violation Escrow Funds: Stripper Well	81.SW2027	
<u>Direct Awards</u>		
Department of Natural Resources		<u>145,843</u>
Petroleum Violation Escrow Funds: Warner	81.W2031	
<u>Direct Awards</u>		
Department of Natural Resources		<u>165,818</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster:</u>		
Office of Science Financial Assistance Program	81.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$5,128,960
Louisiana Tech University		233,572
University of Louisiana at Lafayette		17,132
<u>Through: Colorado School of Mines (#DE-SC0005342)</u>		
Louisiana State University A&M College (Baton Rouge)		43
<u>Through: Letton Hall Group LLC (#DE-AC26-07NT42677)</u>		
Louisiana State University A&M College (Baton Rouge)		67,503
<u>Through: Northeastern University (#DE-SC0007091)</u>		
Louisiana State University A&M College (Baton Rouge)		7,535
<u>Through: The Research Foundation of State University of New York (#DEFG0292ER40697)</u>		
Louisiana State University A&M College (Baton Rouge)		(236)
<u>Through: The Research Foundation of State University (#DE-SC0009806)</u>		
Louisiana State University A&M College (Baton Rouge)		12,243
<u>Through: Southern Illinois University (#DE-FG02-06ER46291)</u>		
Louisiana State University A&M College (Baton Rouge)		(30)
<u>Through: University of Tennessee-Knoxville (#DE-FG02-08ER46528)</u>		
Louisiana State University A&M College (Baton Rouge)		40,972
Regional Biomass Energy Programs	81.079	
<u>Through: South Dakota State University (#DE-FC36-05GO85041)</u>		
Louisiana State University Agricultural Center		15,598
Conservation Research and Development	81.086	
<u>Direct Awards</u>		
Nicholls State University		236,809
Renewable Energy Research and Development	81.087	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		273,381
<u>Through: Mississippi State University (060300.363092.01)</u>		
University of Louisiana at Lafayette		148,123
Fossil Energy Research and Development	81.089	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		145,163
Southern University and A&M College (Baton Rouge)		179,973
University of Louisiana at Lafayette		155,564
<u>Through: Black Horse Energy LLC (#DE-FE0006823)</u>		
Louisiana State University A&M College (Baton Rouge)		94,972
<u>Through: University of North Dakota (#DE-FE0011875)</u>		
Louisiana State University A&M College (Baton Rouge)		19,300

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis <u>Through: University of Minnesota (A000211557)</u> University of Louisiana at Lafayette	81.122	\$13,283
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program <u>Direct Awards</u> Southern University and A&M College (Baton Rouge) <u>Through: Prairie View A&M College</u> Southern University and A&M College (Baton Rouge)	81.123	315,120 49,079
Bonneville Power Administration <u>Direct Awards</u> University of Louisiana at Lafayette	81.65410	162
Geopolymer Concrete Mix Design <u>Through: National Securities Technologies</u> Louisiana Tech University	81.NST	8,466
Radionuclide Incorporation and Long-Term Performance of Apatite Waste Forms <u>Through: Battelle Energy Alliance LLC (#DE-AC07-05ID14517)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.00143300	27,741
Evaluation, Optimization, and Application of Execution Models for Exascale <u>Through: Battelle Memorial Institute-Pacific Northwest Division</u> <u>(DE-AC05-76RL01830)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.177278	35,881
Proposal for LBNE Water Cherenkov Detector Calibration Development <u>Through: Brookhaven Science Associates LLC (#DE-AC02-98CH10886)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.183413	457
Process Intensification of Biological Natural Gas Conversion Through Innova <u>Through: Lanzatech Inc (#DE-AR0000438)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.40583	95,769
Proposal for LBNE Water Cherenkov Detector Calibration Development <u>Through: Fermi National Accelerator Laboratory (#DE-AC02-07CH11359)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.610971	27,569
Profiling Microbial Identity and Activity: Passalid Beetle Culturing <u>Through: Lawrence Livermore National Laboratory (#DE-AC52-07NA27344)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.B573243	490

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
ARRA - Comprehensive Error Detection and Correction Techniques for Scientific Library <u>Through: Lawrence Livermore National Laboratory (#DE-AC52-07NA27344)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.B605014	<u>\$49,303</u>
Microseismic Monitoring of Hydraulic Fracturing: A Laboratory Experiment <u>Through: Gas Technology Institute (#DE-AC26-07NT42677)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.S423	<u>131,778</u>
Total Research and Development Cluster		<u>7,531,675</u>
Total U.S. Department of Energy		<u><u>\$10,030,149</u></u>
U.S. DEPARTMENT OF EDUCATION		
Adult Education - Basic Grants to States <u>Direct Awards</u> Louisiana Community and Technical College System Board of Supervisors	84.002	<u>\$8,587,484</u>
Title 1 Grants to Local Educational Agencies <u>Direct Awards</u> Department of Education	84.010	<u>291,468,671</u>
Migrant Education - State Grant Program <u>Direct Awards</u> Department of Education	84.011	<u>2,424,276</u>
Title 1 State Agency Program for Neglected and Delinquent Children and Youth <u>Direct Awards</u> Department of Education	84.013	<u>1,668,305</u>
Higher Education - Institutional Aid <u>Direct Awards</u> Baton Rouge Community College Bossier Parish Community College Grambling State University Southern University and A&M College (Baton Rouge) Southern University at New Orleans Southern University at Shreveport - Bossier City Southern University Law Center	84.031	<u>193,205</u> <u>318,883</u> <u>3,871,392</u> <u>6,431,386</u> <u>5,693,799</u> <u>3,754,818</u> <u>2,775,294</u>
Total Higher Education - Institutional Aid		<u>23,038,777</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Federal Family Education Loans	84.032	
<u>Direct Awards</u>		
Office of Student Financial Assistance		\$7,583,213
Career and Technical Education - Basic Grants to States	84.048	
<u>Direct Awards</u>		
Louisiana Community and Technical College System Board of Supervisors		21,428,236
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	
<u>Direct Awards</u>		
Louisiana Workforce Commission		36,406,595
Rehabilitation Long-Term Training	84.129	
<u>Direct Awards</u>		
LSUHSC - New Orleans		139,016
Southern University and A&M College (Baton Rouge)		375,693
Total Rehabilitation Long-Term Training		514,709
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		77,761
Migrant Education - High School Equivalency Program	84.141	
<u>Direct Awards</u>		
University of Louisiana at Monroe		462,348
Independent Living - State Grants	84.169	
<u>Direct Awards</u>		
Louisiana Workforce Commission		309,493
Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind	84.177	
<u>Direct Awards</u>		
Louisiana Workforce Commission		402,864
Special Education - Grants for Infants and Families	84.181	
<u>Direct Awards</u>		
Department of Health and Hospitals		6,473,818
Safe and Drug-Free Schools and Communities - National Programs	84.184	
<u>Direct Awards</u>		
Department of Education		3,248,077
Department of Education - Recovery School District		753,706
Total Safe and Drug-Free Schools and Communities - National Programs		4,001,783

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Supported Employment Services for Individuals with the Most Significant Disabilities <u>Direct Awards</u> Louisiana Workforce Commission	84.187	\$334,320
Education for Homeless Children and Youth <u>Direct Awards</u> Department of Education	84.196	1,312,609
Graduate Assistance in Areas of National Need <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	84.200	371,866
Fund for the Improvement of Education <u>Direct Awards</u> Department of Education - Recovery School District <u>Through: New Beginnings School Foundation (034-52330-0000)</u> University of New Orleans	84.215	183,435 66,000
Total Fund for the Improvement of Education		249,435
Assistive Technology <u>Direct Awards</u> Department of Health and Hospitals	84.224	466,223
Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training <u>Direct Awards</u> Louisiana Workforce Commission	84.265	52,889
Charter Schools <u>Direct Awards</u> Department of Education	84.282	471,121
Twenty-First Century Community Learning Centers <u>Direct Awards</u> Department of Education <u>Through: Urban Restoration Enhancement Corp (UREC)</u> Louisiana State University A&M College (Baton Rouge)	84.287	19,780,545 108,451
Total Twenty-First Century Community Learning Centers		19,888,996

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Capacity Building for Traditionally Underserved Populations	84.315	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		\$186,410
Special Education - State Personnel Development	84.323	
<u>Direct Awards</u>		
Department of Education		959,636
<u>Through: Johns Hopkins University</u>		
LSUHSC - New Orleans		60,792
Total Special Education - State Personnel Development		1,020,428
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	
<u>Direct Awards</u>		
University of New Orleans		358,138
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	
<u>Direct Awards</u>		
Department of Education		5,366
LSUHSC-New Orleans		77,034
<u>Through: University of Kansas Center for Research, Inc.</u>		
LSUHSC-New Orleans		37,152
Total Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		119,552
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	84.330	
<u>Direct Awards</u>		
Department of Education		141,778
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	
<u>Direct Awards</u>		
Office of Student Financial Assistance		3,221,559
<u>Through: Lafayette Parish School System (#P334A080107-12)</u>		
Louisiana State University at Alexandria		59,399
Total Gaining Early Awareness and Readiness for Undergraduate Programs		3,280,958
Child Care Access Means Parents in School	84.335	
<u>Direct Awards</u>		
Delgado Community College		62,192

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Transition to Teaching	84.350	
<u>Direct Awards</u>		
Department of Veterans Affairs		\$242,288
Grambling State University		652,975
Louisiana State University A&M College (Baton Rouge)		91,033
University of Louisiana at Monroe		860,086
University of New Orleans		213,293
		<hr/>
Total Transition to Teaching		2,059,675
		<hr/>
Rural Education	84.358	
<u>Direct Awards</u>		
Department of Education		3,198,661
Louisiana School for Math, Science, and the Arts		26,722
		<hr/>
Total Rural Education		3,225,383
		<hr/>
Early Reading First	84.359	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		81,414
		<hr/>
English Language Acquisition State Grants	84.365	
<u>Direct Awards</u>		
Department of Education		3,106,965
		<hr/>
Mathematics and Science Partnerships	84.366	
<u>Direct Awards</u>		
Department of Education		2,251,361
<u>Through: East Baton Rouge Parish School System (#S366B110019)</u>		
Louisiana State University A&M College (Baton Rouge)		49,736
<u>Through: East Baton Rouge Parish School System (#S366B120019)</u>		
Louisiana State University A&M College (Baton Rouge)		64,658
<u>Through: Monroe City School Board</u>		
University of Louisiana at Monroe		18,507
<u>Through: Ouachita Parish School Board</u>		
University of Louisiana at Monroe		6,491
		<hr/>
Total Mathematics and Science Partnerships		2,390,753
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards</u>		
Board of Regents for Higher Education		\$1,213,044
Department of Education		48,514,037
<u>Through: National Writing Project Corporation</u>		
Louisiana State University A&M College (Baton Rouge)		3,173
<u>Through: National Writing Project Corporation (#94-3130846)</u>		
Northwestern State University		15,082
<u>Through: National Writing Project Corporation</u>		
Southeastern Louisiana University		560
<u>Through: National Writing Project Corp/University of California at Berkley (Sub #92-LA01-SEED2012)</u>		
University of New Orleans		4,800
		<hr/>
Total Improving Teacher Quality State Grants		49,750,696
		<hr/>
Grants for State Assessments and Related Activities	84.369	
<u>Direct Awards</u>		
Department of Education		6,131,407
		<hr/>
Striving Readers	84.371	
<u>Direct Awards</u>		
Department of Education		34,046,913
		<hr/>
College Access Challenge Grant Program	84.378	
<u>Direct Awards</u>		
Office of Student Financial Assistance		947,480
		<hr/>
Strengthening Minority-Serving Institutions	84.382	
<u>Direct Awards</u>		
Grambling State University		655,321
		<hr/>
ARRA - State Fiscal Stabilization Fund (SFSF)-Race-to-the-Top Incentive Grants, Recovery Act	84.395	
<u>Through: Florida Department of Education</u>		
Board of Regents for Higher Education		40,455
		<hr/>
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407	
<u>Direct Awards</u>		
LSUHSC - New Orleans		377,062
		<hr/>
Investing in Innovation (i3) Fund	84.411	
<u>Through: National Writing Project Corporation (#94-3130846)</u>		
Northwestern State University		170,855
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
ARRA - Race to the Top	84.413	
<u>Direct Awards</u>		
Department of Education		<u>\$6,413,151</u>
Hurricane Education Recovery	84.938	
<u>Direct Awards</u>		
Department of Education		1,463,807
Southern University and A&M College (Baton Rouge)		<u>1,765,997</u>
Total Hurricane Education Recovery		<u>3,229,804</u>
Hurricane Katrina Foreign Contributions	84.940	
<u>Direct Awards</u>		
Department of Education		<u>2,171,219</u>
National Writing Project Models and Programs	84.92-LA02	
<u>Through: National Writing Project Corporation</u>		
Louisiana State University A&M College (Baton Rouge)		<u>(5)</u>
<u>Research and Development Cluster:</u>		
Fund for the Improvement of Postsecondary Education	84.116	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>19,430</u>
Research in Special Education	84.324	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>221,563</u>
Rural Education	84.358	
<u>Direct Awards</u>		
Louisiana Tech University		<u>31,267</u>
National Writing Project	84.928	
<u>Through: University of California at Berkeley (92-LA04-SEED2012)</u>		
University of Louisiana at Lafayette		<u>355</u>
Total Research and Development Cluster		<u>272,615</u>
<u>School Improvement Grants Cluster:</u>		
School Improvement Grants	84.377	
<u>Direct Awards</u>		
Department of Education		<u>10,268,388</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>School Improvement Grants Cluster: (Cont.)</u>		
ARRA - School Improvement Grants, Recovery Act	84.388	
<u>Direct Awards</u>		
Department of Education		\$13,133,046
Total School Improvement Grants Cluster		23,401,434
<u>Special Education Cluster (IDEA):</u>		
Special Education - Grants to States	84.027	
<u>Direct Awards</u>		
Department of Education		179,744,918
Special Education - Preschool Grants	84.173	
<u>Direct Awards</u>		
Department of Education		5,419,556
Total Special Education Cluster (IDEA)		185,164,474
<u>Student Financial Assistance Cluster:</u>		
Federal Supplemental Educational Opportunity Grants	84.007	
<u>Direct Awards</u>		
Baton Rouge Community College		273,500
Bossier Parish Community College		185,707
Delgado Community College		571,125
Grambling State University		587,214
L.E. Fletcher Technical Community College		68,425
Louisiana Delta Community College		61,458
Louisiana State University A&M College (Baton Rouge)		327,775
Louisiana State University at Alexandria		33,741
Louisiana State University at Eunice		58,045
Louisiana State University at Shreveport		43,675
Louisiana Tech University		207,439
LSUHSC - New Orleans		(25,133)
LSUHSC - Shreveport		16,800
McNeese State University		217,286
Nicholls State University		87,851
Northwestern State University		231,928
Nunez Community College		112,299
Southeastern Louisiana University		241,485
Southern University and A&M College (Baton Rouge)		747,621
Southern University at New Orleans		103,106
Southern University at Shreveport-Bossier City		89,658
Sowela Technical Community College		110,607
University of Louisiana at Lafayette		276,936
University of Louisiana at Monroe		157,923
University of New Orleans		441,279

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster: (Cont.)</u>		
Federal Work-Study Programs	84.033	
<u>Direct Awards</u>		
Baton Rouge Community College		\$262,764
Bossier Parish Community College		147,598
Delgado Community College		363,312
Grambling State University		878,339
L.E. Fletcher Technical Community College		91,207
Louisiana Delta Community College		67,500
Louisiana State University A&M College (Baton Rouge)		966,147
Louisiana State University at Alexandria		65,615
Louisiana State University at Eunice		60,144
Louisiana State University at Shreveport		105,329
Louisiana Tech University		481,858
LSUHSC-New Orleans		43,177
McNeese State University		303,920
Nicholls State University		197,590
Northwestern State University		257,327
Nunez Community College		121,254
Southeastern Louisiana University		394,728
Southern University and A&M College (Baton Rouge)		908,111
Southern University at New Orleans		245,017
Southern University at Shreveport-Bossier City		338,081
Sowela Technical Community College		97,847
University of Louisiana at Lafayette		862,704
University of Louisiana at Monroe		837,855
University of New Orleans		482,622
Federal Perkins Loan Program - Federal Capital Contributions	84.038	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		6,064
Northwestern State University		10,698
Southeastern Louisiana University		18,260
University of New Orleans		51,227

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster: (Cont.)</u>		
Federal Pell Grant Program	84.063	
<u>Direct Awards</u>		
Baton Rouge Community College		\$17,718,269
Bossier Parish Community College		22,102,243
Central Louisiana Technical College		3,595,192
Delgado Community College		43,172,319
Grambling State University		15,321,670
L.E. Fletcher Technical Community College		4,179,165
Louisiana Delta Community College		7,857,744
Louisiana State University A&M College (Baton Rouge)		21,864,636
Louisiana State University at Alexandria		3,895,080
Louisiana State University at Eunice		4,428,310
Louisiana State University at Shreveport		5,232,948
Louisiana Tech University		8,362,058
LSUHSC-New Orleans		904,543
LSUHSC-Shreveport		67,658
McNeese State University		12,090,320
Nicholls State University		9,781,319
Northshore Technical Community College		4,688,203
Northwest Louisiana Technical College		4,537,451
Northwestern State University		14,207,942
Nunez Community College		5,108,429
River Parishes Community College		2,650,016
South Central Louisiana Technical College		2,523,634
South Louisiana Community College		11,216,923
Southeastern Louisiana University		19,940,517
Southern University and A&M College (Baton Rouge)		17,025,811
Southern University at New Orleans		7,243,235
Southern University at Shreveport-Bossier City		10,695,755
Sowela Technical Community College		6,032,903
University of Louisiana at Lafayette		21,342,373
University of Louisiana at Monroe		11,213,307
University of New Orleans		10,063,349

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	
<u>Direct Awards</u>		
Grambling State University		\$94,434
Louisiana State University A&M College (Baton Rouge)		88,400
Louisiana State University at Alexandria		12,389
Louisiana State University at Shreveport		33,740
Nicholls State University		44,538
Northwestern State University		93,300
Southeastern Louisiana University		47,068
Southern University and A&M College (Baton Rouge)		3,960
Southern University at New Orleans		67,526
University of New Orleans		29,273
		<hr/>
Postsecondary Education Scholarships for Veteran's Dependents	84.408	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		5,238
		<hr/>
Total Student Financial Assistance Cluster		343,477,233
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<u>Teacher Incentive Fund Cluster:</u>	84.374	
Teacher Incentive Fund		
<u>Direct Awards</u>		
Department of Education		11,115,951
		<hr/>
Total Teacher Incentive Fund Cluster		11,115,951
		<hr/>
<u>Teacher Quality Partnership Grants Cluster:</u>		
Teacher Quality Partnership Grants	84.336	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,210,097
		<hr/>
Total Teacher Quality Partnership Grants Cluster		1,210,097
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(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>TRIO Cluster:</u>		
TRIO - Student Support Services	84.042	
<u>Direct Awards</u>		
Delgado Community College		\$206,451
Grambling State University		331,106
Louisiana State University A&M College (Baton Rouge)		370,445
Louisiana State University at Eunice		403,187
Northwestern State University		366,226
River Parishes Community College		204,637
Southeastern Louisiana University		347,420
Southern University at New Orleans		434,203
Southern University at Shreveport-Bossier City		350,430
University of Louisiana at Lafayette		1,286,724
University of New Orleans		217,790
		<hr/>
TRIO - Talent Search	84.044	
<u>Direct Awards</u>		
Southeastern Louisiana University		581,783
Southern University and A&M College (Baton Rouge)		397,090
Southern University at New Orleans		309,323
Southern University at Shreveport-Bossier City		362,117
University of Louisiana at Lafayette		499,759
University of Louisiana at Monroe		334,434
University of New Orleans		802,486
		<hr/>
TRIO - Upward Bound	84.047	
<u>Direct Awards</u>		
Baton Rouge Community College		264,826
Delgado Community College		231,337
Louisiana State University A&M College (Baton Rouge)		235,839
Louisiana State University at Eunice		(28,068)
McNeese State University		289,440
Southeastern Louisiana University		1,873,797
Southern University and A&M College (Baton Rouge)		844,001
Southern University at New Orleans		383,734
Southern University at Shreveport-Bossier City		1,241,914
University of Louisiana at Lafayette		1,335,814
University of New Orleans		877,310
		<hr/>
TRIO - Educational Opportunity Centers	84.066	
<u>Direct Awards</u>		
Southeastern Louisiana University		386,108
Southern University at Shreveport-Bossier City		216,795
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>TRIO Cluster: (Cont.)</u>		
TRIO - McNair Post-Baccalaureate Achievement	84.217	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$227,547
University of Louisiana at Lafayette		276,093
		<hr/>
Total TRIO Cluster		16,462,098
		<hr/>
Total U.S. Department of Education		\$1,129,067,698
		<hr/> <hr/>
VIETNAM EDUCATION FOUNDATION		
U.S. Faculty Scholar Grants	85.801	
<u>Direct Awards</u>		
LSUHSC-New Orleans		\$50,826
		<hr/>
Fellowship Program	85.802	
<u>Direct Awards</u>		
LSUHSC-New Orleans		25,873
		<hr/>
<u>Research and Development Cluster:</u>		
U.S. Faculty Scholar Grants	85.801	
<u>Direct Awards</u>		
University of New Orleans		23,062
		<hr/>
Total Research and Development Cluster		23,062
		<hr/>
Total Vietnam Education Foundation		\$99,761
		<hr/> <hr/>
ELECTION ASSISTANCE COMMISSION		
Help America Vote Act Requirements Payments	90.401	
<u>Direct Awards</u>		
Department of State		\$386,882
		<hr/>
Total Election Assistance Commission		\$386,882
		<hr/> <hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.041	<u>\$75,678</u>
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.042	<u>213,291</u>
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.043	<u>276,105</u>
ARRA - Special Programs for the Aging - Title IV and Title II - Discretionary Projects <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.048	<u>1,057</u>
National Family Caregiver Support, Title III, Part E <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.052	<u>1,939,840</u>
Public Health Emergency Preparedness <u>Direct Awards</u> Office of Public Health	93.069	<u>8,736,653</u>
Environmental Public Health and Emergency Response <u>Direct Awards</u> Office of Public Health	93.070	<u>390,999</u>
Medicare Enrollment Assistance Program <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.071	<u>278,944</u>
Lifespan Respite Care Program <u>Direct Awards</u> Department of Health and Hospitals	93.072	<u>58,676</u>
Guardianship Assistance <u>Direct Awards</u> Department of Children and Family Services	93.090	<u>148,932</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	
<u>Direct Awards</u>		
Office of Public Health		\$830,135
Food and Drug Administration - Research	93.103	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		146,711
Department of Public Safety and Corrections - Public Safety Services		15,905
Total Food and Drug Administration - Research		162,616
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	
<u>Direct Awards</u>		
LSUHSC-New Orleans		193,897
LSUHSC-Shreveport		141,915
Total Area Health Education Centers Point of Service Maintenance and Enhancement Awards		335,812
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards</u>		
Office of Public Health		517,906
<u>Through: University of Arkansas</u>		
LSUHSC-New Orleans		74,275
Total Maternal and Child Health Federal Consolidated Programs		592,181
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	
<u>Direct Awards</u>		
Office of Public Health		1,116,612
Nurse Anesthetist Traineeships	93.124	
<u>Direct Awards</u>		
LSUHSC-New Orleans		57,463
Emergency Medical Services for Children	93.127	
<u>Direct Awards</u>		
Office of Public Health		92,329
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	
<u>Through: University of Kentucky</u>		
LSUHSC-New Orleans		5,714

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Injury Prevention and Control Research and State and Community-Based Programs	93.136	
<u>Direct Awards</u>		
Office of Public Health		\$486,411
Community Programs to Improve Minority Health Grant Program	93.137	
<u>Through: University of Mississippi Medical Center</u>		
LSUHSC-New Orleans		17,130
AIDS Education and Training Centers	93.145	
<u>Direct Awards</u>		
LSUHSC-New Orleans		1,567,744
Projects for Assistance in Transition from Homelessness (PATH)	93.150	
<u>Direct Awards</u>		
Department of Health and Hospitals		653,523
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	
<u>Direct Awards</u>		
LSUHSC - Lallie Kemp Regional Medical Center		275,439
LSUHSC - W.O. Moss Regional Medical Center		462,154
LSUHSC - Washington St.-Tammany Medical Center		169,564
<u>Through: Children's Hospital</u>		
LSUHSC - E.A. Conway Medical Center		10,888
<u>Through: Children's Hospital</u>		
LSUHSC-New Orleans		9,807
<u>Through: Children's Hospital - New Orleans</u>		
LSUHSC - University Medical Center		28,133
Total Coordinated Services and Access to Research for Women, Infants, Children, and Youth		955,985
Grants to States for Loan Repayment Program	93.165	
<u>Direct Awards</u>		
Office of Public Health		383,358
Human Genome Research	93.172	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		19,180
Surveillance of Hazardous Substance Emergency Events	93.204	
<u>Direct Awards</u>		
Office of Public Health		26,833

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Family Planning - Services	93.217	
<u>Direct Awards</u>		
Office of Public Health		\$4,649,625
Affordable Care Act (ACA) Abstinence Education Program	93.235	
<u>Direct Awards</u>		
Executive Department		263,140
Grants to States to Support Oral Health Workforce Activities	93.236	
<u>Direct Awards</u>		
Office of Public Health		110,648
State Capacity Building	93.240	
<u>Direct Awards</u>		
Office of Public Health		183,330
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards</u>		
Department of Health and Hospitals		446,115
Office of Public Health		61,795
Southern University and A&M College (Baton Rouge)		103,195
<u>Through: University of California, San Francisco</u>		
LSUHSC-New Orleans		67,568
<u>Through: University of Texas at Austin</u>		
Northwestern State University		25,867
<u>Through: Morehouse School of Medicine</u>		
Southern University at New Orleans		7,955
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance		712,495
Advanced Nursing Education Grant Program	93.247	
<u>Direct Awards</u>		
LSUHSC-New Orleans		296,153
Universal Newborn Hearing Screening	93.251	
<u>Direct Awards</u>		
Office of Public Health		228,700
Poison Center Support and Enhancement Grant Program	93.253	
<u>Direct Awards</u>		
LSUHSC-Shreveport		405,800

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Immunization Cooperative Agreements	93.268	
<u>Direct Awards</u>		
Office of Public Health		\$65,112,490
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards</u>		
LSUHSC-New Orleans		2,564,124
Office of Public Health		2,817,710
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance		5,381,834
National Public Health Improvement Initiative	93.292	
<u>Through: National Association of City and City Health Officials</u>		
LSUHSC-New Orleans		30,000
State Partnership Grant Program to Improve Minority Health	93.296	
<u>Direct Awards</u>		
Department of Health and Hospitals		72,237
Teenage Pregnancy Prevention Program	93.297	
<u>Direct Awards</u>		
Office of Public Health		3,059,595
<u>Through: La Public Health Institute</u>		
LSUHSC-New Orleans		163,286
Total Teenage Pregnancy Prevention Program		3,222,881
Small Rural Hospital Improvement Grant Program	93.301	
<u>Direct Awards</u>		
Office of Public Health		214,834
Research Infrastructure Programs	93.351	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		47,589
<u>Through: Tulane University (#8T32OD11124-08)</u>		
Louisiana State University A&M College (Baton Rouge)		37,624
<u>Through: Tulane University (#8T32OD11124-09)</u>		
Louisiana State University A&M College (Baton Rouge)		47,209
Total Research Infrastructure Programs		132,422

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Advanced Nursing Education Traineeships	93.358	
<u>Direct Awards</u>		
LSUHSC - New Orleans		\$350,000
Northwestern State University		75,000
Southeastern Louisiana University		318,675
		<hr/>
Total Advanced Nursing Education Traineeships		743,675
		<hr/>
Nurse Education, Practice Quality, and Retention Grants	93.359	
<u>Direct Awards</u>		
LSUHSC-New Orleans		789,340
		<hr/>
National Center for Research Resources	93.389	
Through: Tulane University (#8T32OD11124-08)		
Louisiana State University A&M College (Baton Rouge)		35,054
		<hr/>
ARRA - State Primary Care Offices	93.414	
<u>Direct Awards</u>		
Office of Public Health		94,517
		<hr/>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	
<u>Direct Awards</u>		
Office of Public Health		6,570,162
		<hr/>
PPHF National Public Health Improvement Initiative	93.507	
<u>Direct Awards</u>		
Office of Public Health		291,461
		<hr/>
Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510	
<u>Direct Awards</u>		
LSUHSC-New Orleans		506,008
		<hr/>
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511	
<u>Direct Awards</u>		
Department of Insurance		72,034
		<hr/>
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	93.521	
<u>Direct Awards</u>		
Office of Public Health		875,282
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
PPHF - Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - Financed solely by Prevention and Public Health Funds <u>Direct Awards</u> Office of Public Health	93.531	<u>\$396,606</u>
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program <u>Direct Awards</u> Office of Public Health	93.544	<u>132,334</u>
Promoting Safe and Stable Families <u>Direct Awards</u> Department of Children and Family Services	93.556	<u>7,036,377</u>
Child Support Enforcement <u>Direct Awards</u> Department of Children and Family Services	93.563	<u>48,376,593</u>
Refugee and Entrant Assistance - State-Administered Programs <u>Direct Awards</u> Department of Health and Hospitals	93.566	<u>120,437</u>
Community Services Block Grant <u>Direct Awards</u> Louisiana Workforce Commission	93.569	<u>14,663,532</u>
State Court Improvement Program <u>Direct Awards</u> Supreme Court of Louisiana	93.586	<u>456,260</u>
Community-Based Child Abuse Prevention Grants <u>Direct Awards</u> Department of Children and Family Services	93.590	<u>332,747</u>
Grants to States for Access and Visitation Programs <u>Direct Awards</u> Department of Children and Family Services	93.597	<u>106,461</u>
Chafee Education and Training Vouchers Program (ETV) <u>Direct Awards</u> Department of Children and Family Services	93.599	<u>242,254</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Head Start	93.600	
<u>Direct Awards</u>		
Department of Children and Family Services		\$2,918
<u>Through: Regina Coeli Child Development Center</u>		
Southeastern Louisiana University		<u>1,178</u>
Total Head Start		<u>4,096</u>
Assets for Independence Demonstration Program	93.602	
<u>Direct Awards</u>		
Southern University at Shreveport-Bossier City		<u>3,708</u>
Adoption Incentive Payments	93.603	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>754,550</u>
The Affordable Care Act - Medicaid Adult Quality Grants	93.609	
<u>Direct Awards</u>		
Department of Health and Hospitals		<u>636,704</u>
Strong Start for Mothers and Newborns	93.611	
<u>Through: Southeastern La AHEC Foundation, Inc.</u>		
LSUHSC-New Orleans		27,406
<u>Through: Southeast Louisiana AHEC</u>		
LSUHSC-Shreveport		<u>5,462</u>
Total Strong Start for Mothers and Newborns		<u>32,868</u>
Voting Access for Individuals with Disabilities - Grants to States	93.617	
<u>Direct Awards</u>		
Department of State		<u>7,969</u>
Developmental Disabilities Basic Support and Advocacy Grants	93.630	
<u>Direct Awards</u>		
Department of Health and Hospitals		1,465,766
<u>Through: Louisiana Disability Council</u>		
LSUHSC-New Orleans		<u>44,797</u>
Total Developmental Disabilities Basic Support and Advocacy Grants		<u>1,510,563</u>
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	
<u>Direct Awards</u>		
LSUHSC-New Orleans		<u>505,275</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Children's Justice Grants to States	93.643	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>\$245,380</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>4,205,636</u>
Child Welfare Research Training or Demonstration	93.648	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>151,600</u>
Foster Care - Title IV-E	93.658	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>39,057,644</u>
Adoption Assistance	93.659	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>16,755,658</u>
Social Services Block Grant	93.667	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>35,731,931</u>
Child Abuse and Neglect State Grants	93.669	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>83,593</u>
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>1,494,628</u>
Chafee Foster Care Independence Program	93.674	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>1,478,148</u>
ARRA - Head Start	93.708	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>794,173</u>
ARRA - Early Head Start	93.709	
<u>Direct Awards</u>		
Department of Education - Recovery School District		<u>1,500,187</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
ARRA - Child Care and Development Block Grant <u>Through: Tulane University</u> Louisiana State University A&M College (Baton Rouge)	93.713	\$13,044
State Public Health Approaches for Ensuring Quiltline Capacity - Funded in Part by Prevention and Public Health Funds (PPHF) <u>Direct Awards</u> Office of Public Health	93.735	534,254
PPHF: Breast and Cervical Cancer Screening Opportunities for States, Tribes, and Territories solely financed by Prevention and Public Health Funds <u>Direct Awards</u> LSUHSC-New Orleans	93.744	38,368
Children's Health Insurance Program <u>Direct Awards</u> Department of Health and Hospitals	93.767	150,661,890
ARRA - Medicare - Hospital Insurance <u>Direct Awards</u> Department of Veterans Affairs	93.773	3,509,166
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations <u>Direct Awards</u> Department of Insurance	93.779	877,613
Money Follows the Person Rebalancing Demonstration <u>Direct Awards</u> Department of Health and Hospitals	93.791	1,826,347
State Survey and Certification of Health Care Providers and Suppliers (Title XIX) Medicaid <u>Direct Awards</u> Department of Health and Hospitals	93.796	4,020,721
National Bioterrorism Hospital Preparedness Program <u>Direct Awards</u> Department of Health and Hospitals <u>Through: Louisiana Hospital Association</u> LSUHSC - E.A. Conway Medical Center	93.889	5,239,641 9,488
Total National Bioterrorism Hospital Preparedness Program		5,249,129

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Rural Health Care Services Outreach, Rural Network Development and Small Health Care Provider Quality Improvement Program	93.912	
<u>Direct Awards</u>		
Office of Public Health		\$490,764
Grants to States for Operation of Offices of Rural Health	93.913	
<u>Direct Awards</u>		
Office of Public Health		110,932
HIV Care Formula Grants	93.917	
<u>Direct Awards</u>		
Office of Public Health		32,419,869
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	
<u>Direct Awards</u>		
LSUHSC - Administration		466,047
LSUHSC - Medical Center of Louisiana at New Orleans		205,357
LSUHSC-New Orleans		162,915
LSUHSC-Shreveport		466,656
<u>Through: Our Lady of the Lake Hospital, Inc.</u>		
Louisiana State University A&M College (Baton Rouge)		41,496
<u>Through: Greater Ouachita Coalition (GO CARE) (#72-113-663-9)</u>		
LSUHSC - E.A. Conway Medical Center		345,216
Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		1,687,687
Ryan White HIV/AIDS Dental Reimbursement and Community-Based Dental Partnership Grants	93.924	
<u>Direct Awards</u>		
LSUHSC-New Orleans		511,745
Special Projects of National Significance	93.928	
<u>Direct Awards</u>		
Office of Public Health		757,479
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	
<u>Direct Awards</u>		
Department of Education		182,856
HIV Prevention Activities - Health Department-Based	93.940	
<u>Direct Awards</u>		
Office of Public Health		9,118,005

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance <u>Direct Awards</u> Office of Public Health	93.944	<u>\$1,174,607</u>
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs <u>Direct Awards</u> Office of Public Health	93.946	<u>240,533</u>
Block Grants for Community Mental Health Services <u>Direct Awards</u> Department of Health and Hospitals	93.958	<u>4,099,225</u>
Block Grants for Prevention and Treatment of Substance Abuse <u>Direct Awards</u> Department of Health and Hospitals	93.959	<u>22,473,985</u>
Preventive Health Services - Sexually-Transmitted Diseases Control Grants <u>Direct Awards</u> Office of Public Health	93.977	<u>3,349,947</u>
Mental Health Disaster Assistance and Emergency Mental Health <u>Direct Awards</u> Department of Health and Hospitals	93.982	<u>2,961,846</u>
Preventive Health and Health Services Block Grant <u>Direct Awards</u> Office of Public Health	93.991	<u>1,942,129</u>
Maternal and Child Health Services Block Grant to the States <u>Direct Awards</u> Office of Public Health	93.994	<u>9,423,807</u>
Vital Stat Coop <u>Direct Awards</u> Office of Public Health	93.200-2012-M-50154 & 50818; 2013-M-54787	<u>132,015</u>
Adult Blood Lead Surveillance <u>Direct Awards</u> Office of Public Health	93.214-2011-M-39392; 214-2012-M-51579	<u>14,500</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Connecting Health Consumers with Mental Health Resources <u>Through: Houston Academy Medicine-Texas Medical Center Library</u> LSUHSC-Shreveport	93.276-2011-00007-C	<u>\$14,721</u>
Electronic Consumer Health Outreach <u>Through: Houston Academy Medicine-Texas Medical Center Library</u> LSUHSC-Shreveport	93.276-2011-00007-C	<u>18,305</u>
Promoting Disaster Preparedness in Northwest Louisiana through Public Libraries <u>Through: Houston Academy Medicine-Texas Medical Center Library</u> LSUHSC-Shreveport	93.276-2011-00007-C	<u>7,286</u>
Food Inspection <u>Direct Awards</u> Office of Public Health	93.F2232011-10074C; F2232012-10090C	<u>49,269</u>
Seafood Inspection <u>Direct Awards</u> Office of Public Health	93.F2232011-10074C; F2232012-10090C	<u>37,953</u>
FDA - 11 - Tobacco <u>Direct Awards</u> Department of Revenue	93.HHSF223201110109C	<u>229,609</u>
Medical Laboratory Testing for NCI - DNA Extraction <u>Direct Awards</u> LSUHSC-New Orleans	93.HHSN261201300394P	<u>8,756</u>
Professional Development Award <u>Through: Houston Academy of Medicine</u> LSUHSC - New Orleans	93.HHSN-276-2011-00007C	<u>13,736</u>
<u>Aging Cluster:</u>		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.044	<u>4,783,751</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.045	<u>8,058,084</u>
Nutrition Services Incentive Program <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.053	<u>3,119,607</u>
Total Aging Cluster		<u>15,961,442</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>CCDF Cluster:</u>		
Child Care and Development Block Grant	93.575	
<u>Direct Awards</u>		
Department of Children and Family Services		\$36,689,100
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	
<u>Direct Awards</u>		
Department of Children and Family Services		30,373,898
Total CCDF Cluster		67,062,998
<u>Health Centers Cluster:</u>		
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	
<u>Direct Awards</u>		
Office of Public Health		152,933
Total Health Centers Cluster		152,933
<u>Medicaid Cluster:</u>		
State Medicaid Fraud Control Units	93.775	
<u>Direct Awards</u>		
Department of Justice		3,669,698
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	
<u>Direct Awards</u>		
Department of Health and Hospitals		6,441,791
Medical Assistance Program	93.778	
<u>Direct Awards</u>		
Department of Health and Hospitals		4,768,556,465
ARRA - Medical Assistance Program	93.778	
<u>Direct Awards</u>		
Department of Health and Hospitals		42,769,496
Total Medicaid Cluster		4,821,437,450
<u>Research and Development Cluster:</u>		
Health Resource Services	93.000	
<u>Through: Meharry Medical College</u>		
Grambling State University		3,628

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Food and Drug Administration - Research	93.103	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$7,778
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards</u>		
Office of Public Health		163,972
Environmental Health	93.113	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		147,199
LSUHSC-New Orleans		1,472,143
LSUHSC-Shreveport		3,938
<u>Through: Michigan State University (#5R21ES021265-02)</u>		
Louisiana State University A&M College (Baton Rouge)		4,843
<u>Through: Tulane University Health Sciences Center (#5U19ES020677-03)</u>		
Louisiana State University A&M College (Baton Rouge)		52,117
<u>Through: University of Tennessee (#7R01ES015050-08)</u>		
Louisiana State University A&M College (Baton Rouge)		16,865
<u>Through: The University of Texas Medical Branch at Galveston</u>		
Louisiana State University A&M College (Baton Rouge)		48,030
<u>Through: The University of Texas Medical Branch at Galveston</u>		
Louisiana State University A&M College (Baton Rouge)		62,483
<u>Through: Advanced Diamond Technology</u>		
Louisiana Tech University		48,640
<u>Through: Tulane University</u>		
LSUHSC-New Orleans		4,906
<u>Through: University of Texas, Galveston</u>		
LSUHSC-New Orleans		43,554
<u>Through: University of Maryland (Sub # SR00002277)</u>		
University of New Orleans		(6,748)
<u>Through: University of Maryland (Sub # SR00002779/SR00003130)</u>		
University of New Orleans		77,109
Oral Diseases and Disorders Research	93.121	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		59,394
LSUHSC-New Orleans		1,082,196
LSUHSC-Shreveport		490,590
<u>Through: Case Western Reserve University</u>		
LSUHSC-New Orleans		4,141
<u>Through: University of North Carolina</u>		
LSUHSC-New Orleans		122,726

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
NIEHS Superfund Hazardous Substances - Basic Research and Education	93.143	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$2,261,968
Human Genome Research	93.172	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		179,339
<u>Through: The Jackson Laboratory (#1 U41 HG007497-01)</u>		
Louisiana State University A&M College (Baton Rouge)		88,115
Research Related to Deafness and Communication Disorders	93.173	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		491,841
LSUHSC-New Orleans		129,149
LSUHSC-Shreveport		(12,601)
<u>Through: Rosalind Franklin University of Medicine</u>		
LSUHSC-New Orleans		140,674
Research and Training in Complementary and Alternative Medicine	93.213	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		2,460,228
LSUHSC-New Orleans		27,365
Research on Healthcare Costs, Quality, and Outcomes	93.226	
<u>Through: Northwestern University Chicago</u>		
LSUHSC-Shreveport		22,288
Mental Health Research Grants	93.242	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		20,028
Louisiana State University Pennington Biomedical Research Center		658,729
LSUHSC-New Orleans		428,092
University of New Orleans		497,977
<u>Through: University of Kentucky</u>		
LSUHSC-New Orleans		35,998
<u>Through: University of Pittsburgh (Sub #0030253(123481-3))</u>		
University of New Orleans		13,663
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Through: Morehouse School of Medicine</u>		
Grambling State University		9,038

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Occupational Safety and Health Program	93.262	
<u>Direct Awards</u>		
Office of Public Health		\$172,844
<u>Through: University of Texas Health Science Center at Tyler</u>		
Southeastern Louisiana University		60,728
<u>Through: The Center for Construction Research and Training</u>		
Southeastern Louisiana University		61
<u>Through: University of Maryland, Baltimore County (0000009078)</u>		
University of Louisiana at Lafayette		<u>78,198</u>
Alcohol Research Programs	93.273	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		168,719
LSUHSC-New Orleans		3,413,107
<u>Through: University of Colorado</u>		
LSUHSC-New Orleans		<u>58,580</u>
Drug Abuse and Addiction Research Programs	93.279	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		284,304
LSUHSC -New Orleans		950,224
LSUHSC-Shreveport		1,322,941
University of New Orleans		112,184
<u>Through: Southern Methodist University (#R01DA027533-01)</u>		
Louisiana State University Pennington Biomedical Research Center		3,741
<u>Through: Henry M. Jackson Foundation</u>		
LSUHSC-New Orleans		4,748
<u>Through: University of Minnesota</u>		
LSUHSC-New Orleans		(27)
<u>Through: University of Houston (Sub # R-13-0073)</u>		
University of New Orleans		<u>22,370</u>
Mental Health Research Career/Scientist Development Awards	93.281	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>86,256</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards</u>		
LSUHSC-New Orleans		1,266,889
Office of Public Health		515,209
<u>Through: University of California, Los Angeles</u>		
LSUHSC-New Orleans		<u>(4,305)</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$725,197
Minority Health and Health Disparities Research	93.307	
<u>Direct Awards</u>		
LSUHSC-New Orleans		352,914
<u>Through: Dillard University</u>		
LSUHSC-New Orleans		763,913
<u>Through: University of Alabama</u>		
LSUHSC-New Orleans		484,594
Trans-NIH Research Support	93.310	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		108,797
LSUHSC-New Orleans		313,084
Research Infrastructure Programs	93.351	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		10,755
Louisiana State University Agricultural Center		397,279
<u>Through: Ochsner Clinic Foundation</u>		
LSUHSC-New Orleans		43,298
National Center for Research Resources	93.389	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		2,429,932
LSUHSC-New Orleans		(3,040)
LSUHSC-Shreveport		521,828
University of Louisiana at Lafayette		684,838
<u>Through: Texas State University (#2R24RR024790-04)</u>		
Louisiana State University Agricultural Center		148,695
<u>Through: Tulane University (#P51RR000164-48)</u>		
Louisiana State University Pennington Biomedical Research Center		41
<u>Through: University of Oregon (2R01RR020833-5)</u>		
Nicholls State University		22,092
<u>Through: University of Washington (PO#524971&630379)</u>		
University of Louisiana at Lafayette		817,598
<u>Through: University of Tennessee-Knoxville (Subcontract A04-0123-S013)</u>		
University of New Orleans		15,613

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Cancer Cause and Prevention Research	93.393	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$45,480
LSUHSC-New Orleans		866,349
LSUHSC-Shreveport		511,521
University of Louisiana at Monroe		190,675
<u>Through: Baylor College of Medicine (#1R01CA142919-01A1)</u>		
Louisiana State University Pennington Biomedical Research Center		108,792
<u>Through: Harvard School of Public Health (#5U01CA15204-02)</u>		
Louisiana State University Pennington Biomedical Research Center		284,797
<u>Through: Ohio State University (#1R21CA178227-01)</u>		
Louisiana State University Pennington Biomedical Research Center		15,096
<u>Through: Duke University</u>		
LSUHSC - New Orleans		80,124
<u>Through: Mayo Clinic</u>		
LSUHSC-New Orleans		11,346
<u>Through: University of Southern California</u>		
LSUHSC-New Orleans		1,681
<u>Through: University of Massachusetts</u>		
LSUHSC-Shreveport		52,511
Cancer Detection and Diagnosis Research	93.394	
<u>Direct Awards</u>		
LSUHSC-Shreveport		203,795
<u>Through: Washington University</u>		
LSUHSC-Shreveport		173,958
Cancer Treatment Research	93.395	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		234,917
Louisiana State University Agricultural Center		130,321
LSUHSC-New Orleans		436,175
LSUHSC-Shreveport		772,463
University of Louisiana at Monroe		201,268
<u>Through: Northeastern University (#500147)</u>		
Louisiana Tech University		80,267
<u>Through: Children's Hospital of Philadelphia</u>		
LSUHSC-New Orleans		119,889
<u>Through: Emmes Corporation</u>		
LSUHS New Orleans		29,316
<u>Through: National Childhood Cancer Foundation</u>		
LSUHSC-New Orleans		41,421
<u>Through: Southwest Oncology Group</u>		
LSUHSC-Shreveport		11,406
<u>Through: NovoMedix, Inc.</u>		
LSUHSC-Shreveport		11,166

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Cancer Biology Research	93.396	
<u>Direct Awards</u>		
Louisiana Tech University		\$110,203
LSUHSC-New Orleans		526,676
LSUHSC-Shreveport		116,287
University of Louisiana at Monroe		47,206
<u>Through: University of Texas Medical Branch at Galveston</u> <u>(#1R21CA153165-01A1)</u>		
Louisiana State University Pennington Biomedical Research Center		(11)
<u>Through: UbiVac LLC</u>		
LSUHSC-New Orleans		41
<u>Through: University of Massachusetts</u>		
LSUHSC-New Orleans		18,433
<u>Through: Northwestern University-Chicago</u>		
LSUHSC-Shreveport		2,889
		<hr/>
Cancer Research Manpower	93.398	
<u>Direct Awards</u>		
LSUHSC-Shreveport		2,728
		<hr/>
Cancer Control	93.399	
<u>Direct Awards</u>		
LSUHSC-Shreveport		355
		<hr/>
ARRA - Trans-NIH Recovery Act Research Support	93.701	
<u>Direct Awards</u>		
LSUHSC-New Orleans		100,456
<u>Through: University of Pittsburgh</u>		
LSUHSC-Shreveport		112
		<hr/>
ARRA - Recovery Act - Comparative Effectiveness Research - AHRQ	93.715	
<u>Through: Vanderbilt University</u>		
LSUHSC-New Orleans		79,828
		<hr/>
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	
<u>Through: Dillard University</u>		
LSUHSC-New Orleans		990
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Cardiovascular Diseases Research	93.837	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$304,535
Louisiana State University Pennington Biomedical Research Center		634,525
LSUHSC-New Orleans		325,420
LSUHSC-Shreveport		1,695,340
Southeastern Louisiana University		2,374
<u>Through: University of Alabama at Birmingham (#1R01HL103859-01A1)</u>		
Louisiana State University A&M College (Baton Rouge)		43,084
<u>Through: Cal Poly Corp (#1R01HL118208-01)</u>		
Louisiana State University Pennington Biomedical Research Center		58,771
<u>Through: University of Illinois (#1R01HL106228-01)</u>		
Louisiana State University Pennington Biomedical Research Center		11,688
<u>Through: Washington University (#1R01HL118305-01A1)</u>		
Louisiana State University Pennington Biomedical Research Center		23,140
<u>Through: Brigham & Woman's Hospital</u>		
LSUHSC-New Orleans		(1,969)
<u>Through: Cleveland Clinic Foundation</u>		
LSUHSC-New Orleans		298,959
<u>Through: New England Research Institute</u>		
LSUHSC-New Orleans		7,018
<u>Through: University of Louisville HSC</u>		
LSUHSC-New Orleans		384,663
<u>Through: University of Rochester</u>		
LSUHSC-New Orleans		517
<u>Through: University of South Alabama</u>		
LSUHSC-New Orleans		11,151
<u>Through: Vanderbilt University</u>		
LSUHSC-New Orleans		3,847
<u>Through: Wake Forest University HSC</u>		
LSUHSC-New Orleans		152,825
<u>Through: Washington State University</u>		
LSUHSC-New Orleans		37,374
		<hr/>
Lung Diseases Research	93.838	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		679,319
LSUHSC-New Orleans		2,472,419
<u>Through: University of Florida (#1R01HL102033)</u>		
Louisiana State University A&M College (Baton Rouge)		49,656
<u>Through: Tulane University</u>		
LSUHSC-New Orleans		32,141
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Arthritis, Musculoskeletal, and Skin Diseases Research	93.846	
<u>Direct Awards</u>		
LSUHSC-New Orleans		\$20,529
<u>Through: Georgetown University</u>		
LSUHSC-New Orleans		139,606
		<hr/>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		152,899
Louisiana State University Pennington Biomedical Research Center		9,014,655
LSUHSC-New Orleans		531,653
LSUHSC-Shreveport		108,246
<u>Through: George Washington University (#1U01DK098246-01)</u>		
Louisiana State University Pennington Biomedical Research Center		193,879
<u>Through: Georgia Health Sciences University (#2U24DK076169-06)</u>		
Louisiana State University Pennington Biomedical Research Center		(36)
<u>Through: Tufts Medical Center, Inc. (#U01DK098245-01)</u>		
Louisiana State University Pennington Biomedical Research Center		180,533
<u>Through: University of Pittsburgh (#R01DK081345)</u>		
Louisiana State University Pennington Biomedical Research Center		(271)
<u>Through: Yale University (#7R01DK090556-04)</u>		
Louisiana State University Pennington Biomedical Research Center		5,535
		<hr/>
Digestive Diseases and Nutrition Research	93.848	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		73,871
		<hr/>
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		621,945
LSUHSC-New Orleans		2,580,682
LSUHSC-Shreveport		148,632
<u>Through: Indiana University (#2R01NS029467-16A2)</u>		
Louisiana State University A&M College (Baton Rouge)		62,170
<u>Through: University of California-Santa Cruz (#1R01NS081180-01A1)</u>		
Louisiana State University A&M College (Baton Rouge)		80,201

(Continued)

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

STATE OF LOUISIANA
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For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Extramural Research Programs in the Neurosciences and Neurological Disorders (Cont.)		
<u>Through: Tulane University</u>		
LSUHSC-New Orleans		(\$2,914)
<u>Through: University of Pittsburgh</u>		
LSUHSC-New Orleans		25,079
<u>Through: Rush-Presbyterian-St. Luke's Medical Center</u>		
LSUHSC-Shreveport		5
<u>Through: University of Medicine and Dentistry New Jersey</u>		
LSUHSC-Shreveport		5,806
<u>Through: University of Rochester, NY</u>		
LSUHSC-Shreveport		(1,018)
<u>Through: Weill Cornell Medical College</u>		
LSUHSC-Shreveport		(4,014)
<u>Through: Yale University</u>		
LSUHSC-Shreveport		9,774
		<hr/>
Allergy, Immunology and Transplantation Research	93.855	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,424,327
LSUHSC-New Orleans		1,020,176
LSUHSC - Shreveport		718,884
Southeastern Louisiana University		19,889
<u>Through: Children's Hospital</u>		
LSUHSC-New Orleans		81,476
<u>Through: Emory University</u>		
LSUHSC-New Orleans		114,430
<u>Through: GL Synthesis, Inc</u>		
LSUHSC-New Orleans		40,575
<u>Through: MiniVax, Inc</u>		
LSUHSC-New Orleans		62,088
<u>Through: Tulane University</u>		
LSUHSC-New Orleans		132,021
<u>Through: University of Florida</u>		
LSUHSC-New Orleans		86,420
<u>Through: University of Medicine & Dentistry of New Jersey</u>		
LSUHSC-New Orleans		20,837
<u>Through: University of Missouri-Kansas City</u>		
LSUHSC-New Orleans		5,056
<u>Through: Benaroya Research Institute</u>		
LSUHSC - Shreveport		3,042
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See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Biomedical Research and Research Training	93.859	
<u>Direct Awards</u>		
Grambling State University		\$444,288
Louisiana State University A&M College (Baton Rouge)		6,402,655
Louisiana State University Pennington Biomedical Research Center		3,119,195
LSUHSC-New Orleans		3,809,907
University of New Orleans		182,308
<u>Through: Anasys Instruments Corp (#1R41GM106454-01)</u>		
Louisiana State University A&M College (Baton Rouge)		1,451
<u>Through: University of Utah (#2R01GM059290)</u>		
Louisiana State University A&M College (Baton Rouge)		58,709
<u>Through: University of Tennessee (#2R44GM09207-02)</u>		
Louisiana State University Pennington Biomedical Research Center		10,940
<u>Through: Tulane University (TUL-652-11/12)</u>		
University of New Orleans		10,617
Genetics and Developmental Biology Research and Research Training	93.862	
<u>Direct Awards</u>		
Louisiana Tech University		41,268
Child Health and Human Development Extramural Research	93.865	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		479,664
Louisiana Tech University		65,568
LSUHSC-Shreveport		3,697
<u>Through: Arizona State University (#R01HD075800)</u>		
Louisiana State University A&M College (Baton Rouge)		22,267
<u>Through: Research Foundation of State University-New York</u>		
LSUHSC-Shreveport		(1,839)
<u>Through: University of California-Davis (Sub #201014565-01)</u>		
University of New Orleans		42,749

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Aging Research	93.866	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		\$15,220
LSUHS- New Orleans		315,324
LSUHSC-Shreveport		252,164
<u>Through: Duke University (#2 U01 AG022132-08A1)</u>		
Louisiana State University Pennington Biomedical Research Center		10,705
<u>Through: Duke University (#3U01AG022132-10S2)</u>		
Louisiana State University Pennington Biomedical Research Center		38,869
<u>Through: University of Florida (#U01 AG022376)</u>		
Louisiana State University Pennington Biomedical Research Center		980,792
<u>Through: University of Kentucky Research Foundation</u>		
(#2P01 AG005119-20A1)		
Louisiana State University Pennington Biomedical Research Center		134,605
<u>Through: University of South Carolina (#4R00AG031297-03)</u>		
Louisiana State University Pennington Biomedical Research Center		12,282
<u>Through: Wake Forest University Health Sciences (#1R01AG033087-04S2)</u>		
Louisiana State University Pennington Biomedical Research Center		(1,495)
<u>Through: Wake Forest University Health Sciences (#R01AG033087-04S2)</u>		
Louisiana State University Pennington Biomedical Research Center		57,030
<u>Through: Aphios Corporation</u>		
LSUHSC-Shreveport		49,105
		<hr/>
Vision Research	93.867	
<u>Direct Awards</u>		
LSUHSC-New Orleans		1,172,577
LSUHSC-Shreveport		351,760
<u>Through: Johns Hopkins University</u>		
LSUHSC-New Orleans		10,053
<u>Through: St. Luke's Roosevelt Institute</u>		
LSUHSC-New Orleans		(41,759)
		<hr/>
Medical Library Assistance	93.879	
<u>Through: Houston Academy of Medicine-Texas Medical Center Library</u>		
Southeastern Louisiana University		2,835
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See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Health Care and Other Facilities	93.887	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		<u>\$377,190</u>
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	
<u>Direct Awards</u>		
Louisiana Tech University		<u>149,927</u>
Adaptive Seq Study Eval Prevention of Neonatal HSV	93.000406291-013	
<u>Through: University of Alabama at Birmingham</u>		
LSUHSC-Shreveport		<u>154</u>
Hexahydrophyurolo 3	93.263-MA-602288	
<u>Direct Awards</u>		
LSUHSC-Shreveport		<u>12</u>
Genetic Polymorphism	93.263-MD-216491-2	
<u>Direct Awards</u>		
LSUHSC-Shreveport		<u>438</u>
ARRA - Enhancing Cancer Registry Data Comparative Effectiveness	93.CDC 200-2008-27957	
<u>Through: ICF Macro</u>		
LSUHSC-New Orleans		<u>3,656</u>
ARRA - Enhancing Cancer Registry Data Comparative Effectiveness	93.CDC 200-2008-27957/0008	
<u>Through: Macro International Inc.</u>		
LSUHSC-New Orleans		<u>137,620</u>
Gulf Coast Children's Health Study	93.CDC 200-2010-34803	
<u>Through: RTI International</u>		
LSUHSC-New Orleans		<u>29,356</u>
Food and Drug Administration	93.HHSF223201111769P	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>614</u>
Surveillance, Epidemiology and End Results (SEER) Exp	93.HHSN261201000030C	
<u>Direct Awards</u>		
LSUHSC-New Orleans		<u>198,066</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Surveillance, Epidemiology and End Results (SEER)	93.HHSN261201300016I	
<u>Direct Awards</u>		
LSUHSC-New Orleans		\$1,486,338
International and Domestic Pediatric and Maternal HIV St	93.HHSN267200800001C	
<u>Through: Tulane University</u>		
LSUHSC-New Orleans		11,410
Clinical Research Network for The Treatment	93.HHSN268200536172C	
<u>Direct Awards</u>		
LSUHSC-New Orleans		84,692
Long-Term Oxygen Treatment Trial (LOTT)	93.HHSN268200736190C	
<u>Through: Temple University Health System, Inc.</u>		
LSUHSC-New Orleans		8,401
Determination of Genetic Susceptibility to Lung Cancer	93.HHSN268201200007C	
<u>Direct Awards</u>		
LSUHSC- New Orleans		215,890
Development of Technologies to Facilitate the Uses of and Responses to Biodefense Vaccines	93.HHSN272200100036C	
<u>Through: PaxVax, Inc.</u>		
LSUHSC-New Orleans		131,974
National Institute of Allergy and Infectious Diseases	93.HHSN272200700039C	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		1,148,537
Sexually-Transmitted Infections Clinical Trials Group (STI CTG)	93.HHSN272201300012I	
<u>Through: University of Alabama</u>		
LSUHSC-New Orleans		15,203
National Institute of Allergy and Infectious Diseases	93.HHSN2722014000011	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		531,045
Development of Therapeutic Medical Countermeasures for Biodefense and Emerging Infectious Diseases	93.HHSN272201400003C	
<u>Through: Autoimmune Technologies, LLC</u>		
LSUHSC-New Orleans		4,227
University of California Subcont: ITN035AI Study Abatacept	93.N01-AI-15416	
<u>Through: University of California</u>		
LSUHSC-Shreveport		58,208

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Peramivir in Children with Influenza Disease CASG 117 <u>Through: University of Alabama at Birmingham</u> LSUHSC-Shreveport	93.N01-AI-30025	\$2,116
UAB: Tamiflu Treatment Confirmed Influenza <u>Through: University of Alabama at Birmingham</u> LSUHSC-Shreveport	93.N01-AI-30025	36
Valganciclovir Therapy in Infants with SCCI <u>Through: University of Alabama at Birmingham</u> LSUHSC-Shreveport	93.N01-AI-30025	13,101
Preparation for Gulf Study Biomedical Surveillance Clinic <u>Through: Social and Scientific Systems Inc</u> LSUHSC-New Orleans	93.N01-ES-55553 WA 44	193,671
The Gulf Long-Term Follow-up Study (Gulf Study) <u>Through: Social and Scientific Systems Inc</u> LSUHSC-New Orleans	93.N01-ES-55553 WA 44	178,919
Epigenetic Mechanisms and Genes that Regulate Adipose Tissue Expansion <u>Through: Maine Medical Center (#7R01DK090361-03)</u> Louisiana State University Pennington Biomedical Research Center	93.RD.1330-001	12,546
NHDP Project Director Management and Oversight - Task Order #6 <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #6	3,021
Molecular Biology and Research Design Support Services <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #9	11,779
Sr. Postdoctoral Fellow/Scientist-Microbiology Research Design Support Services <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #1	45,176
Sr. Postdoctoral Fellow/Scientist-Microbiology Research Design Support Serv <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #2	47,261
Advanced Research Associate/Immunology Research Functional Support Services <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #3	42,777

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Task Order 11 - Leprosy Research Support and Maintenance of Armadillo Colony <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #11	\$66,407
Task Order 12 - Microbiology Research Design Support Services <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #12	54,345
Microbiology Research Functional Support Services - Task Order 13 <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #13	52,995
Microbiology Research Functional Support Services - Task Order 14 <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #14	52,995
Immunology Research Functional Support Services-Task Order 15 (Cont of TO 3) <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #15	37,555
The Development of a Recombinant Vaccine Against Human Onchocerciasis <u>Through: New York Blood Center, Inc. (#R01 AI078314-04)</u> Louisiana State University A&M College (Baton Rouge)	93.RD.NIH000123/PO #3040333	(8,264)
The Development of a Recombinant Vaccine Against Human Onchocerciasis <u>Through: New York Blood Center, Inc. (#R01 AI078314-05)</u> Louisiana State University A&M College (Baton Rouge)	93.RD.NIH000123/PO #3042564	150,152
Aspirin in Reducing Events in the Elderly (Aspree) <u>Through: Wake Forest University Health Sciences</u> Louisiana State University Pennington Biomedical Research Center	93.RD.UNKNOWN	(19,033)
The Systolic Blood Pressure Intervention Trial (SPRINT) <u>Through: Wake Forest University Health Sciences (#HHSN268200900048C)</u> Louisiana State University Pennington Biomedical Research Center	93.RD.WFUHS 330216 NON-ARRA	127,547
Total Research and Development Cluster		81,951,557
<u>Student Financial Assistance Cluster:</u>		
Scholarships for Health Professions Students from Disadvantaged Backgrounds <u>Direct Awards</u> Southern University and A&M College (Baton Rouge)	93.925	469,052
Total Student Financial Assistance Cluster		469,052

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>TANF Cluster:</u>		
Temporary Assistance for Needy Families	93.558	
<u>Direct Awards</u>		
Department of Children and Family Services		\$144,621,359
Total TANF Cluster		144,621,359
Total U.S. Department of Health and Human Services		\$5,677,094,124
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Retired and Senior Volunteer Program	94.002	
<u>Direct Awards</u>		
University of Louisiana at Monroe		\$114,914
State Commissions	94.003	
<u>Direct Awards</u>		
Office of Lieutenant Governor		64,470
Learn and Serve America - School and Community-Based Programs	94.004	
<u>Direct Awards</u>		
Office of Lieutenant Governor		62,235
Learn and Serve America - Higher Education	94.005	
<u>Direct Awards</u>		
Delgado Community College		13,257
AmeriCorps	94.006	
<u>Direct Awards</u>		
Office of Lieutenant Governor		3,709,305
Program Development and Innovation Grants	94.007	
<u>Direct Awards</u>		
Office of Lieutenant Governor		14,500
Volunteers in Service to America	94.013	
<u>Direct Awards</u>		
Office of Lieutenant Governor		157,705
Social Innovation Fund	94.019	
<u>Through: The Community Foundation of North Louisiana</u>		
Louisiana State University at Shreveport		13,125
<u>Through: North Louisiana Economic Partnership, Inc.</u>		
Louisiana State University at Shreveport		35,000
Total Social Innovation Fund		48,125

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)		
Volunteer Generation Fund	94.021	
<u>Direct Awards</u>		
Office of Lieutenant Governor		\$52,054
Total Corporation for National and Community Service		\$4,236,565
EXECUTIVE OFFICE OF THE PRESIDENT		
High Intensity Drug Trafficking Areas Program		
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services	95.001	\$292,845
Total Executive Office of the President		\$292,845
SOCIAL SECURITY ADMINISTRATION		
Social Security - Work Incentives Planning and Assistance Program	96.008	
<u>Direct Awards</u>		
LSUHSC-New Orleans		\$175,678
<u>Disability Insurance/SSI Cluster:</u>		
Social Security - Disability Insurance	96.001	
<u>Direct Awards</u>		
Department of Children and Family Services		33,884,482
Department of Public Safety and Corrections - Youth Services		1,476,326
Total Disability Insurance/SSI Cluster		35,360,808
Total Social Security Administration		\$35,536,486

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY		
State and Local Homeland Security National Training Program <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	97.005	\$21,991,791
Non-Profit Security Program <u>Direct Awards</u> Governor's Office of Homeland Security and Emergency Preparedness	97.008	54,405
Boating Safety Financial Assistance <u>Direct Awards</u> Department of Wildlife and Fisheries	97.012	2,196,209
Community Assistance Program State Support Services Element (CAP-SSSE) <u>Direct Awards</u> Department of Transportation and Development	97.023	208,219
Flood Mitigation Assistance <u>Direct Awards</u> Governor's Office of Homeland Security and Emergency Preparedness	97.029	23,195
Crisis Counseling <u>Direct Awards</u> Governor's Office of Homeland Security and Emergency Preparedness	97.032	1,860,048
Disaster Grants - Public Assistance (Presidentially Declared Disasters) <u>Direct Awards</u> Governor's Office of Homeland Security and Emergency Preparedness <u>Through: Arkansas Division of Emergency Management</u> Governor's Office of Homeland Security and Emergency Preparedness <u>Through: Colorado Division of Emergency Management</u> Governor's Office of Homeland Security and Emergency Preparedness <u>Through: New Jersey Division of Emergency Management</u> Governor's Office of Homeland Security and Emergency Preparedness	97.036	1,050,472,825 12,030 58,316 504,429

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Cont.)		
<u>Through: New Mexico Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		\$47,182
<u>Through: New York Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		(10)
<u>Through: Oklahoma Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		5,165
<u>Through: Vermont Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		(950)
<u>Through: Virginia Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		(3,779)
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		<u>1,051,095,208</u>
Hazard Mitigation Grant	97.039	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>221,020,172</u>
National Dam Safety Program	97.041	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>79,997</u>
Emergency Management Performance Grants	97.042	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		5,859,775
<u>Through: Parish of Ascension</u>		
Louisiana State University A&M College (Baton Rouge)		<u>10,198</u>
Total Emergency Management Performance Grants		<u>5,869,973</u>
State Fire Training Systems Grants	97.043	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>23,002</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Cooperating Technical Partners	97.045	
<u>Direct Awards</u>		
Executive Department		<u>\$314,174</u>
Pre-Disaster Mitigation	97.047	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>120,439</u>
Emergency Operations Centers	97.052	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>1,256,032</u>
Interoperable Emergency Communications	97.055	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>300,890</u>
Port Security Grant Program	97.056	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>179,835</u>
Centers for Homeland Security	97.061	
<u>Through: Jackson State University (#2008-ST-061-ND0002)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>131,838</u>
Scientific Leadership Awards	97.062	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>15,112</u>
Homeland Security Grant Program	97.067	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>11,794,534</u>
Alternative Housing Pilot Program	97.087	
<u>Direct Awards</u>		
Executive Department		<u>1,174</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Disaster Assistance Projects	97.088	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>\$3,881,575</u>
Driver's License Security Grant Program	97.089	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>351,017</u>
Repetitive Flood Claims	97.092	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>191,280</u>
National Incident Management System (NIMS)	97.107	
<u>Through: National Emergency Management Association</u>		
Governor's Office of Homeland Security and Emergency Preparedness		63,830
<u>Through: Council of State Governments/National Emergency Management Association</u>		
Louisiana State University A&M College (Baton Rouge)		<u>24,959</u>
Total National Incident Management System (NIMS)		<u>88,789</u>
Severe Repetitive Loss Program	97.110	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>16,566,643</u>
Department of Homeland Security Office of Inspector General Non Disaster Hotline Service	97.41663	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>35,386</u>
Facility Services - Permanent Work - Category E - Colorado Flood	97.PW	
<u>Through: Co Homeland Security and Emergency Preparedness</u>		
Louisiana State University A&M College (Baton Rouge)		<u>20,550</u>
Immigration and Customs Enforcement	97.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>3,934</u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
United States Secret Service	97.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		\$19,637
<u>Research and Development Cluster:</u>		
Assistance to Firefighters Grant	97.044	
<u>Through: University of Texas Health Science Center at Houston</u> <u>(#EMW-2010-FP-01812)</u>		
Louisiana State University Pennington Biomedical Research Center		3,478
Centers for Homeland Security	97.061	
<u>Through: University of North Carolina at Chapel Hill (#2008-ST-061-ND0001)</u>		
Louisiana State University A&M College (Baton Rouge)		226,291
CyberSecurity Education and Training Assistance Program (CETAP)	97.127	
<u>Through: Cyber Innovation Center</u>		
Louisiana Tech University		28,335
UNO-FEMA Region VI Repetitive Loss Reduction Project	97.HFSELA-12-C-005	
<u>Direct Awards</u>		
University of New Orleans		100,000
		358,104
		\$1,340,053,162
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		
Food and Enterprise Development Program For Liberia (FED)	98.1001609-11S-18847-00	
<u>Through: Development Alternatives Inc (DAI) (#669-C-00-11-00047-00)</u>		
Louisiana State University Agricultural Center		\$468,201
Regional Disaster Assistance Program Activity: USAID-OFDA Internship	98.PO #2120-001-DTS-LSU-001	
<u>Through: Development and Training Services, Inc. (#DFD-C-00-09-00174-00)</u>		
Louisiana State University A&M College (Baton Rouge)		15,113
BHEARD - Uganda - Sarah Kagoya PhD Program	98.RC102095 & RC102543 LSU	
<u>Through: Michigan State University</u>		
Louisiana State University A&M College (Baton Rouge)		20,098

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)		
<u>Research and Development Cluster:</u>		
USAID Foreign Assistance for Programs Overseas	98.001	
<u>Through: International Aids Vaccine Initiative (1418)</u>		
University of Louisiana at Lafayette		\$156,581
		<hr/>
Total Research and Development Cluster		156,581
		<hr/>
Total U.S. Agency for International Development		\$659,993
		<hr/> <hr/>
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY (see note C)		\$12,067,192,655
		<hr/> <hr/>
LOAN ACTIVITY		
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$1,108,403,711
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	20.223	122,000,000
ARRA - State Energy Program	81.041	3,736,929
Federal Family Education Loans	84.032	1,324,004,511
<u>Student Financial Assistance Cluster:</u>		
Perkins Loan Cancellations	84.037	896,004
Federal Perkins Loan Program - Federal Capital Contributions	84.038	43,929,125
Federal Direct Student Loans	84.268	741,452,342
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	6,621,850
Nursing Student Loans	93.364	636,717
		<hr/>
Total Student Financial Assistance Cluster		793,536,038
		<hr/>
Total Loan Activity		\$3,351,681,189
		<hr/> <hr/>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		\$15,418,873,844
		<hr/> <hr/>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014**A. PURPOSE OF THE SCHEDULE**

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the state of Louisiana to prepare a schedule of expenditures of federal awards for the period covered by the state's financial statements. The schedule is required to include total federal awards expended for each federal program, the program name, and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number for each program when the CFDA number is not available. To comply with this requirement, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a schedule of expenditures of federal awards. These individual schedules are combined and reported in the accompanying Schedule of Expenditures of Federal Awards (SEFA) for the State of Louisiana.

B. REPORTING ENTITY

The SEFA includes all federal financial assistance received from federal agencies or pass-through entities that was expended or issued by the state of Louisiana during the fiscal year ended June 30, 2014. Pass-through entities include other states, local governments, or nonprofit organizations that provided federal financial assistance to the state.

C. BASIS OF ACCOUNTING

The Integrated Statewide Information Systems of the state of Louisiana currently do not have the capacity to provide expenditures of awards for each federal program in accordance with accounting principles generally accepted in the United States of America. Therefore, except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs. Consequently, certain expenditures (activity) are recognized when paid rather than when obligations are incurred. Accordingly, the information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America.

Indirect Costs - Certain costs, such as those associated with budgeting, accounting, personnel administration, et cetera, benefit more than one program but are not readily assignable to the programs receiving the benefits. Some agencies, hospitals, and universities apply a federally-approved indirect cost rate to direct program costs to recover a portion of these indirect costs from federal grants or contracts. Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA.

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed-price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed-price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.68% of the acquisition cost provided by the federal government when the property is received by the state of Louisiana. Donations of property made by the Community Development Block Grants/state's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) are reported in the SEFA at the estimated fair value of the property when purchased with grant funds. The land was originally purchased as part of the ongoing recovery effort from the damage caused by hurricanes Katrina and Rita in 2005.

Supplemental Nutrition Assistance Program (known as the Food Stamp Program) - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer. See note Q for additional information related to expenditures for benefits provided under the Supplemental Nutrition Assistance Program.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) and Immunization Grants (CFDA 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to state agencies, hospitals, and universities.

Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and Hazard Mitigation Grant (CFDA 97.039) - Expenditures of certain programs within these grants are reported in the SEFA when the funds are approved. "Approval" is indicated by the Federal Emergency Management Agency's approval of award worksheets and the subsequent obligation of program funds for the state. Consequently, expenditures (activity) are recognized in the amount of the federal funds obligated rather than in the amount of the program expenditures incurred (see note T).

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2014, and the loan balance outstanding at June 30,

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

2013, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL, CFDA 84.268) Program and the Transportation Infrastructure Finance and Innovation Act (TIFIA, CFDA 20.223) Program are presented because FDSL are disbursed to recipients by the federal government, and the TIFIA loan has no significant continuing compliance requirements other than to repay the loan. Note E presents non-loan expenditures, current-year loans made or cancelled, and the outstanding balance at June 30, 2014, in all programs with a loan component.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES, HOSPITALS, AND UNIVERSITIES

The SEFA presents expenditures (activity) of federal awards for the state agencies, including hospitals and universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient state agency, hospital, or university to be expended for the original program or, when allowed, by other federal programs. In those instances, the expenditures (activity) of federal awards are reflected for the agency that initially received the assistance from a federal, local, or other state government.

E. LOANS, LOAN CANCELLATIONS, LOAN GUARANTEES OUTSTANDING, AND NON-CASH ASSISTANCE

The SEFA and related notes include certain loans, loan cancellations, loan guarantees outstanding, and non-cash assistance as presented in the following schedule. Note C contains an explanation of program amounts included in the SEFA's "Loan Activity" section; amounts included in other SEFA sections represent non-loan components of the programs.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Loans, Loan Cancellations and Loan Guarantees

CFDA Number	Program Name	Program Expenditures for Non-Loan Grants During the Year Ended June 30, 2014	Program Expenditures for Loans Made/Cancelled During the Year Ended June 30, 2014	Loans and Loan Guarantees Outstanding June 30, 2014
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$462,295,108	\$100,108,864	\$1,106,239,864
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program (note R)		122,000,000 (a)	
81.041	ARRA - State Energy Program (note S)		3,145,909	3,736,929
84.032	Federal Family Education Loans (note F)	7,583,213		1,241,471,460 (b)
84.037	Perkins Loan Cancellations (note L)		896,004	
84.038	Federal Perkins Loan Program - Federal Capital Contributions (note K)	86,249	8,280,955	51,078,470
84.268	Federal Direct Student Loans (note G)		741,452,342 (a)	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J)		247,727	6,828,019
93.364	Nursing Student Loans (note J)			622,733
	Total Loan Activity	<u>\$469,964,570</u>	<u>\$976,131,801</u>	<u>\$2,409,977,475</u>

(a) Outstanding balances are not presented. These programs do not have significant continuing compliance requirements.

(b) As of June 30, 2014, the original principal on outstanding loan guarantees under the Federal Family Education Loans Program, which is guaranteed by the Office of Student Financial Assistance, amounted to \$1,241,471,460 (note F).

Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,333,598,578
10.555	National School Lunch Program	20,748,158
10.565	Commodity Supplemental Food Program	16,456,188
10.569	Emergency Food Assistance Program (Food Commodities)	7,711,691
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14,354,393
39.003	Donation of Federal Surplus Personal Property	2,651,346
93.268	Immunization Cooperative Agreements	62,331,812
	Total Other Non-Cash Assistance	<u>\$1,457,852,166</u>

F. FEDERAL FAMILY EDUCATION LOANS

In previous years, loans were made to students enrolled at eligible postsecondary institutions to help pay for educational expenses under the Federal Family Education Loans Program (FFEL,

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

CFDA 84.032). The Office of Student Financial Assistance (OSFA), a component unit of the State of Louisiana, guaranteed 100% of these loans, which are reinsured by the federal government. In accordance with OMB Circular A-133, *Compliance Supplement*, Parts 4 and 5, the FFEL Program at a guaranty agency is not part of the Student Financial Assistance Cluster and is reported separately.

The federal government reimburses OSFA a percentage of the defaulted claims payments to lenders on certain defaulted loans, and when defaulted loans are collected, OSFA returns a percentage of the amount collected to the federal government.

During the year ended June 30, 2014, OSFA paid lending institutions for defaulted student loans in the amount of	<u>\$51,683,046</u>
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The average federal participation in these default payments was	<u>98.193%</u>
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As of June 30, 2014, the original principal on outstanding loan guarantees under the FFEL Program, which is guaranteed by OSFA, amounted to	<u>\$1,241,471,460</u>
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With the implementation of the Health Care and Education Reconciliation Act of 2010, new loans are no longer made under FFEL. Currently, loans are made under the Federal Direct Student Loans Program (CFDA 84.268), see note G.

G. FEDERAL DIRECT STUDENT LOANS

The federal government provides loan capital directly to vocational, undergraduate, and graduate students and their parents under the FDSL Program (CFDA 84.268).

Since FDSL Program loans are made directly by the federal government and not through a state educational institution, loan balances outstanding are accounted for by the federal agency, not the state. Accordingly, only the value of the loans made during the fiscal year is included in the SEFA note disclosure.

During the year ended June 30, 2014, the following loans were made to students:

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

<u>Hospital/University/College</u>	<u>Amount of Loans to Students</u>
Baton Rouge Community College	\$16,332,640
Bossier Parish Community College	34,130,298
Delgado Community College	64,557,953
Grambling State University	52,246,207
Louisiana State University at Alexandria	6,084,823
Louisiana State University at Eunice	6,129,011
Louisiana State University at Shreveport	13,379,332
Louisiana Tech University	28,306,325
LSU A&M College (Baton Rouge)	119,592,201
LSU Health Sciences Center-New Orleans	52,125,563
LSU Health Sciences Center-Shreveport	17,274,633
McNeese State University	26,266,081
Nicholls State University	1,904,706
Northwestern State University	40,176,705
Nunez Community College	2,375,313
River Parishes Community College	3,489,923
Southeastern Louisiana University	41,843,128
Southern University and A&M College (Baton Rouge)	50,684,218
Southern University Law Center	16,750,274
Southern University at New Orleans	22,505,768
Southern University at Shreveport	13,966,384
University of Louisiana at Lafayette	48,260,494
University of Louisiana at Monroe	33,803,899
University of New Orleans	29,266,463
	<hr/>
Total Federal Direct Student Loans	<u>\$741,452,342</u>

H. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2014, is presented in the following schedule.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

State Portion (Benefits Paid)	\$195,670,333
Federal Portion (Benefits Paid)	4,405,973
Federal Portion - ARRA (Benefits Paid)	23,966,417
Federal Portion (Administrative Costs)	36,950,195
Federal Portion - ARRA (Administrative Costs)	<u>2,369,174</u>
Total	<u>\$263,362,092</u>

I. PETROLEUM VIOLATION ESCROW FUNDS

Petroleum Violation Escrow funds are monies that were provided to the state by the U.S. Department of Energy (DOE). These distributions were the result of legislative, administrative, and judicial actions involving violations of DOE's price and allocation controls in effect from August 1973 through January 1981. These controls applied to the allocation and pricing of crude oil and refined petroleum products. The funds include Warner Amendment funds, Office of Hearings and Appeals (OHA) funds, Exxon funds, and Multi-District Litigation (M.D.L.) Number 378 "Stripper Well" funds and are sometimes referred to as Federal Energy Settlement funds. Court orders and consent decrees relative to the lawsuits that resulted in these distributions imposed restrictions on the way the state can administer and use these monies.

J. NURSING STUDENT LOANS AND HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS

Public institutions of higher education receive federal capital contributions under the Nursing Student Loans Program (CFDA 93.364) and the Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students Program (CFDA 93.342) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under these programs as of June 30, 2014, are presented in the following schedule.

	Nursing Student Loans		Health Professions Student Loans	
	Loans Made During the Year Ended June 30, 2014	Outstanding Balance June 30, 2014	Loans Made During the Year Ended June 30, 2014	Outstanding Balance June 30, 2014
<u>Hospital/University/College</u>				
LSU at Eunice		\$5,352		
LSU Health Sciences Center (New Orleans)		522,424		\$5,386,731
LSU Health Sciences Center (Shreveport)				6,952
McNeese State University		4,471		
Southeastern Louisiana University		17,500		
University of Louisiana at Lafayette		60,266		
University of Louisiana at Monroe		12,720	\$247,727	1,434,336
Total	<u>NONE</u>	<u>\$622,733</u>	<u>\$247,727</u>	<u>\$6,828,019</u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

**K. FEDERAL PERKINS LOAN PROGRAM -
FEDERAL CAPITAL CONTRIBUTIONS**

Public institutions of higher education receive federal capital contributions under the Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under this program as of June 30, 2014, are presented in the following schedule.

<u>Hospital/University/College</u>	<u>Perkins Loans</u>	
	Loans Made	Outstanding
	During the Year Ended June 30, 2014	Balance June 30, 2014
Delgado Community College		\$5,965
Louisiana Tech University	\$857,813	6,523,151
LSU A&M College (Baton Rouge)	2,509,494	15,022,547
LSU at Eunice		6,706
LSU Health Sciences Center-New Orleans	676,000	2,634,621
LSU Health Sciences Center-Shreveport	245,439	1,443,998
McNeese State University	225,733	2,126,836
Northwestern State University	213,965	1,636,990
Southeastern Louisiana University	365,210	2,643,574
University of Louisiana at Lafayette	715,772	9,929,388
University of Louisiana at Monroe	1,445,985	4,242,794
University of New Orleans	1,025,544	4,861,900
Total	<u>\$8,280,955</u>	<u>\$51,078,470</u>

L. PERKINS LOAN CANCELLATIONS

Students who received National Defense or Perkins loans may have a portion or all of their loan balance canceled if they meet certain military or teacher service requirements. Under the Perkins Loan Cancellations Program (CFDA 84.037), the federal government restores the total amount of canceled principal and interest to the universities' loan funds. The amounts canceled under this program during the year ended June 30, 2014, are presented in the following schedule.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

<u>Hospital/University/College</u>	<u>Principal and Interest Canceled</u>
LSU A&M College (Baton Rouge)	\$178,316
LSU Health Sciences Center-New Orleans	86,091
LSU Health Sciences Center-Shreveport	16,388
McNeese State University	141,282
Northwestern State University	34,789
Southeastern Louisiana University	17,621
University of Louisiana at Lafayette	349,290
University of Louisiana at Monroe	61,241
University of New Orleans	10,986
Total	<u>\$896,004</u>

**M. DEPARTMENT OF EDUCATION - HOUSING
ACT OF 1950 "TITLE IV" LOAN**

The University of Louisiana System Board of Supervisors has a loan agreement, on behalf of Grambling State University, with the U.S. Secretary of Education for an original amount of \$3,500,000. These funds are to be used for financing the construction of four new dormitories pursuant to Title IV of the Housing Act of 1950. The loan shall bear interest at the rate of 3% per annum on the unpaid balance. The principal and interest shall be payable in semiannual installments of \$88,877 over a term of 30 years. The payments are to commence at the point any of the new dormitories become revenue-producing. As of June 30, 2014, the outstanding loan balance was \$1,459,908. Principal and interest payments totaling \$177,754 were made during the year.

**N. SPECIAL SUPPLEMENTAL NUTRITION
PROGRAM FOR WOMEN, INFANTS,
AND CHILDREN (WIC PROGRAM)**

During the fiscal year ended June 30, 2014, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of \$40,002,821 from sales of formula to participants in the WIC Program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(a) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Dividing the rebates received by the net average food package cost per participant results in 818,221 more participants served as a result of the rebate collections. In the absence of a rebate contract, the average food package cost would increase, and available federal funding would support 539,776 less participants than were actually served during the fiscal year.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

O. MAJOR FEDERAL AWARD PROGRAMS

The state of Louisiana's major federal award programs for the year ended June 30, 2014, were determined by the Louisiana Legislative Auditor using the criteria established by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. OMB Circular A-133 requires major programs to be determined using a risk-based approach. The amount of federal awards expended was determined using actual federal program activity as described in note C and the outstanding loan balances for certain loan programs as of and for the year ended June 30, 2013. The state's Type A federal award programs for the year ended June 30, 2014, were all federally-assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2013, was equal to or greater than \$30,000,000.

The major programs cumulatively account for approximately 84% of the state's expenditures/issues/loans of federal award programs for the year ended June 30, 2014. The major programs and total federal awards expended per program as presented in the accompanying SEFA and notes are as follows:

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		\$107,190,345	\$6,441,150
12.401	National Guard Military Operations and Maintenance (O&M) Projects		16,823,379	
15.668	Coastal Impact Assistance Program		47,484,272	
17.225	Unemployment Insurance		263,362,092	
20.223	<u>Transportation Infrastructure Finance and Innovation Act (TIFIA) Program:</u>			
	Loan Activity		122,000,000	
64.015	Veterans State Nursing Home Care		31,170,190	
84.010	Title 1 Grants to Local Educational Agencies		291,468,671	282,882,369
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States		36,406,595	
84.367	Improving Teacher Quality State Grants		49,750,696	46,894,796
84.371	Striving Readers		34,046,913	32,979,100
93.268	Immunization Cooperative Agreements		65,112,490	215,338
93.563	Child Support Enforcement		48,376,593	11,822,615
93.658	Foster Care - Title IV-E		39,057,644	253,572
93.667	Social Services Block Grant		35,731,931	66,838
93.767	Children's Health Insurance Program		150,661,890	
93.917	HIV Care Formula Grants		32,419,869	14,091,932
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,051,095,208	617,413,962
97.039	Hazard Mitigation Grant		221,020,172	59,767,193

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
<u>Food Distribution Cluster:</u>				
10.565	Commodity Supplemental Food Program	\$20,781,183		\$4,202,538
10.568	Emergency Food Assistance Program (Administrative Costs)	762,476		
10.569	Emergency Food Assistance Program (Food Commodities)	<u>7,711,691</u>	\$29,255,350	
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program	1,333,598,578		
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	<u>60,223,451</u>	1,393,822,029	174,071
<u>CDBG - State-Administered CDBG Cluster:</u>				
14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii Non-loan component	462,295,108		310,321,687
	Loan Activity	<u>1,108,403,711</u>	1,570,698,819	
<u>WIA Cluster:</u>				
17.258	WIA Adult Program	10,168,639		9,532,150
17.259	WIA Youth Activities	11,009,792		10,408,690
17.260	WIA Dislocated Workers	927,525		921,896
17.278	WIA Dislocated Worker Formula Grants	<u>11,062,748</u>	33,168,704	9,735,367
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction	726,002,092		34,606,989
20.219	Recreational Trails Program	<u>1,208,094</u>	727,210,186	910,009
<u>School Improvement Grants Cluster:</u>				
84.377	School Improvement Grants	10,268,388		8,271,301
84.388	ARRA - School Improvement Grants, Recovery Act	<u>13,133,046</u>	23,401,434	12,561,986
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education - Grants to States	179,744,918		160,727,427
84.173	Special Education - Preschool Grants	<u>5,419,556</u>	185,164,474	4,408,016
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	4,783,751		
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	8,058,084		
93.053	Nutrition Services Incentive Program	<u>3,119,607</u>	15,961,442	
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant	36,689,100		3,104,038
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	<u>30,373,898</u>	67,062,998	

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
	<u>Medicaid Cluster:</u>			
93.775	State Medicaid Fraud Control Units	\$3,669,698		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	6,441,791		
93.778	Medical Assistance Program	<u>4,811,325,961</u>	\$4,821,437,450	
	<u>TANF Cluster:</u>			
93.558	Temporary Assistance for Needy Families	<u>144,621,359</u>	144,621,359	\$17,652,239
	<u>Student Financial Assistance Cluster:</u>			
84.007	Federal Supplemental Educational Opportunity Grants	5,227,750		
84.033	Federal Work-Study Program	8,580,046		
84.037	Perkins Loan Cancellations	896,004		
84.038	<u>Federal Perkins Loan Program - Federal Capital Contributions:</u>			
	Administrative Expenditures	86,249		
	Loan Activity	43,929,125		
84.063	Federal Pell Grant Program	329,063,322		
84.268	<u>Federal Direct Student Loans:</u>			
	Loans Disbursed	741,452,342		
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	514,628		
84.408	Postsecondary Education Scholarships for Veteran's Dependents	5,238		
93.342	<u>Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students:</u>			
	Loan Activity	6,621,850		
93.364	<u>Nursing Student Loans:</u>			
	Loan Activity	636,717		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	<u>469,052</u>	1,137,482,323	
	<u>Research and Development Cluster:</u>			
	Environmental Protection Agency	1,003,300		211,840
	National Aeronautics and Space Administration	4,678,895		89,557
	National Science Foundation	30,641,381		1,967,069
	Nuclear Regulatory Commission	85,237		
	Office of Personnel Management	19,850		
	U.S. Agency for International Development	156,581		
	U.S. Department of Agriculture	11,867,075		1,068,232
	U.S. Department of Commerce	5,046,622		98,014
	U.S. Department of Defense	12,736,015		842,327
	U.S. Department of Education	272,615		74,701
	U.S. Department of Energy	7,531,675		1,363,273
	U.S. Department of Health and Human Services	81,951,557		10,151,382
	U.S. Department of Homeland Security	358,104		35,043
	U.S. Department of Housing and Urban Development	28,304		
	U.S. Department of Justice	328,941		
	U.S. Department of the Interior	7,549,114		227,897
	U.S. Department of Transportation	1,415,521		63,570
	U.S. Department of Veterans Affairs	(1,030)		
	Vietnam Education Foundation	23,062		
	Total Expenditures (Activity) of Major Programs	<u>\$10,314,979,387</u>	<u>165,692,819</u>	<u>\$1,676,560,174</u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

**P. ENTITIES AUDITED BY EXTERNAL AUDITORS
OTHER THAN THE LEGISLATIVE AUDITOR**

External auditors other than the Louisiana Legislative Auditor audited certain entities included in the State of Louisiana's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at www.lla.la.gov or call (225) 339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2013; December 31, 2013; or June 30, 2014.

Ascension - St. James Airport and Transportation Authority*	Louisiana Legislative Auditor
Bossier Levee District	Louisiana Motor Vehicle Commission
Bunches Bend Protection District	Louisiana Public Facilities Authority
Caddo Levee District	Louisiana Real Estate Commission
Fifth Louisiana Levee District	Louisiana Relay Administration Board
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana Rice Promotion Board
Grand Isle Independent Levee District	Louisiana School Employees' Retirement System
Greater Baton Rouge Port Commission	Louisiana Senate
Greater New Orleans Expressway Commission*	Louisiana Soybean and Grain Research and Promotion Board
Health Education Authority of Louisiana	Louisiana State Board of Architectural Examiners
Jefferson Parish Human Services Authority*	Louisiana State Board of Embalmers and Funeral Directors
Lafitte Area Independent Levee District	Louisiana State Board of Medical Examiners
Lafourche Basin Levee District	Louisiana State Board of Nursing
Legislative Budgetary Control Council	Louisiana State Board of Practical Nurse Examiners
Legislative Fiscal Office	Louisiana State Employees' Retirement System
Louisiana Beef Industry Council	Louisiana State Law Institute
Louisiana Board of Cosmetology	Louisiana State Police Retirement System
Louisiana Board of Pharmacy	Natchitoches Levee and Drainage District
Louisiana Cancer Research Center	Pontchartrain Levee District
Louisiana Citizens Property Insurance Corporation	Sabine River Authority
Louisiana Educational Television Authority	South Lafourche Levee District
Louisiana House of Representatives	Southeast Louisiana Flood Protection Authority-East*
Louisiana Housing Authority*	Southeast Louisiana Flood Protection Authority-West
Louisiana Housing Corporation*	Teachers' Retirement System of Louisiana

*These entities have separately-issued Single Audit reports and, therefore, are not included in the attached Schedule of Expenditures of Federal Awards.

**Q. SUPPLEMENTAL NUTRITION ASSISTANCE
PROGRAM ARRA PRESENTATION**

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP, CFDA 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act (ARRA) of 2009. The portion of total expenditures for SNAP benefits that is supported by ARRA funds varies according to fluctuations in the cost of the Thrifty Food Plan and to changes in participating households' income, deductions, and assets. This condition prevents USDA from

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

obtaining the regular and ARRA components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted-average percentage to be applied to the national aggregate SNAP benefits provided to households to allocate an appropriate portion thereof to ARRA funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, we cannot validly disaggregate the regular and ARRA components of our reported expenditures for SNAP benefits. At the national aggregate level, however, ARRA funds account for .64 percent of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2014.

**R. TRANSPORTATION INFRASTRUCTURE FINANCE
AND INNOVATION ACT (TIFIA, CFDA 20.223)**

In August of 2009, the U.S. Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development (LADOTD)/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA.

During fiscal year 2014, on November 6, 2013, a new TIFIA-secured loan agreement for \$122 million was signed, which effectively canceled the previous agreement with the USDOT noted above for \$66 million. On November 14, 2013, LTA issued \$122 million of TIFIA LA1 Project bonds to evidence the obligation under the secured loan agreement to repay the loan made by USDOT. The proceeds of the bond sale were used to assist in refunding the \$66 million TIFIA bonds along with a portion of the 2005 Senior bonds, and pay the cost of issuance of the TIFIA bonds. As of June 30, 2014, the total principal remaining on the TIFIA note payable was \$122 million.

S. REVOLVING LOAN PROGRAMS**Capitalization Grants for Clean Water State Revolving Funds**

Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2014, was \$231,630,221. Disbursements for new loans during the year ended June 30, 2014, totaled \$16,246,877. Non-loan program costs for the same fiscal year totaled \$616,556. Both loan and non-loan components are included in the accompanying SEFA.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Capitalization Grants for Drinking Water State Revolving Funds

Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468) include loans to community water systems both privately- and publicly-owned and nonprofit noncommunity water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Office of Public Health. When received, these funds will be used to make new loans for program projects. The federal portion of the outstanding loan balance as of June 30, 2014, was estimated at \$113,968,719. Disbursements for new loans during the year ended June 30, 2014, totaled \$15,235,317. Non-loan program costs for the same fiscal year totaled \$2,426,210. Both loan and non-loan components are included in the accompanying SEFA.

ARRA - State Energy Program Revolving Loan Fund

The U.S. Department of Energy allowed the state of Louisiana to use ARRA-State Energy Program (CFDA 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas (CNG) refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA for fiscal year 2012 and 2013, \$12,725,382 was transferred to the revolving loan fund and made available for future loans. There were no program funds transferred to the revolving loan fund for fiscal year 2014. As of fiscal year ended June 30, 2014, outstanding loans totaled \$3,736,929. Loans issued during fiscal year 2014 totaled \$3,145,909.

Disaster Recovery Unit Economic Development Revolving Loan Fund

The U.S. Department of Housing and Urban Development allowed the state of Louisiana to use program income generated by Community Development Block Grants/state's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) funds to create the Disaster Recovery Unit Revolving Loan Fund. The revolving loan program was established within the Disaster Recovery Unit to fund economic development projects. As of June 30, 2014, the outstanding loan balance is \$2,810,644.

**T. DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY
DECLARED DISASTERS) AND HAZARD MITIGATION GRANT**

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and for the Hazard Mitigation Grant (CFDA 97.039). As of

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

June 30, 2014, the Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) had incurred Public Assistance program expenditures of \$18,641,527 and Hazard Mitigation program expenditures of \$56,836,402. These expenditures have not been included in the accompanying SEFA in accordance with the instructions (see note C) outlined in a memorandum from the U.S. Department of Homeland Security (DHS) (subject line: Audit of Eligible Stafford Act Claimed Costs). GOHSEP had incurred Public Assistance program expenditures of \$66,131,189 and Hazard Mitigation program expenditures of \$132,470,277 as of June 30, 2013; however, because Federal Emergency Management Agency (FEMA) had not obligated the funds, the expenditures were excluded from the fiscal year 2013 SEFA. FEMA obligated the funds during the current fiscal year, and they have been included in the accompanying SEFA as of June 30, 2014.

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Appendix B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

STATE OF LOUISIANA
Management's Corrective Action Plans and
Responses to the Findings and Recommendations

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JIM HENDERSON
CHANCELLOR
BOSSIER PARISH COMMUNITY COLLEGE

November 17, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: STUDENT FINANCIAL AID FRAUD

Dear Mr. Purpera:

Bossier Parish Community College concurs that an alleged \$12,540 fraud was committed by two of its married students. Though appropriate controls were in place, the students were able to override them through collusion. The College has begun the process of recouping these funds by receipt of a partial payment and the implementation of a legally-binding payment plan. The College will also consider the cost-effectiveness of additional program eligibility screening.

Associate Vice Chancellor for Finance Raymond Abraham will serve as the contact person responsible for corrective action.

As always, we appreciate the professionalism and courtesy of your team as we work to serve the citizens of Louisiana. Please do not hesitate to contact me with any questions or concerns.

Sincerely,

Dr. James B. Henderson
Chancellor



Economic Stability
Division of Programs
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
(F) 225.342.6996
www.dcfslouisiana.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

October 14, 2014

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attention: Alana Davis, Audit Manager

RE: TANF Work Verification

Dear Mr. Purpera,

The following is submitted in response to your request dated September 17, 2014 regarding the above referenced draft audit finding.

As reported in the audit there were 6 instances identified where documents required to support the verification and maintenance of work activity for clients enrolled in the Strategies to Empower People (STEP) program were not available for review. The Department believes that the documents were available at the time the determinations were entered into the electronic tracking system and that these instances are not indicative of the quality of work performed on the over 13,000 STEP program cases managed during SFY14. For the last two years, the Department has been engaged in the ongoing process of digitally imaging client records. Upon full implementation of the Document Processing Center, DCFS anticipates that this will be resolved and all documentation associated with a case record will be available electronically.

In order to further minimize, the Department will provide refresher training to all STEP program case managers regarding documentation standards for work verification. This training will be completed during the second quarter of SFY15 (Oct. - Dec. 2014). Additionally, Regional Economic Stability Program Consultants will continue to monitor cases by reading approximately 120 cases per quarter with specific focus on required documentation.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Bridget Depland-Grant, Acting Audit Director
Lisa Andry, Deputy Assistant Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 21, 2014

Mr. Daryl G. Pupera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alana Davis, Audit Manager

RE: Foster Care Rate Review

Dear Mr. Pupera:

The following is submitted in response to your request dated October 30, 2014 in reference to the aforementioned draft audit finding.

Currently, the federally approved Foster Care State Plan does not include specific requirements for the Department of Children and Family Services (DCFS) to review the Office of Juvenile Justice (OJJ) foster care maintenance payment rates.

In response to the new requirement of "reasonable, specific and time-limited" reviews, DCFS will submit a modification of the Foster Care State Plan to include the new rate review requirement and will implement such reviews.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Bridget Depland-Grant, Acting Audit Director
Kim Glapion-Bertrand, Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Etta Harris, Undersecretary





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Baton Rouge, LA 70802

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www.dcfcs.la.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 3, 2014

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alana Davis, Audit Manager

RE: Improper Employee Activity in Federal Programs

Dear Mr. Purpera:

The following is submitted in response to your request dated October 7, 2014 regarding the aforementioned audit finding. The Department of Children and Family Services (DCFS), through its Fraud and Recovery Unit, initiates a review of each employee who receives benefits under the programs administered; including the Supplemental Nutrition Assistance Program (SNAP) and Child Care Assistance Payments (CCAP). This investigative review identified improper activity by five employees. The results of the DCFS investigation were properly reported to the U.S. Department of Agriculture, the U.S. Department of Health and Human Services and the Louisiana Legislative Auditor. Each individual was cited by DCFS for Intentional Program Violations and is no longer employed by DCFS. The Department is actively pursuing repayment of the funds.

DCFS maintains a zero tolerance for fraud, waste, and abuse. The Department prioritizes the implementation of strong policies and protocols in order to prevent and detect any possible fraud associated with the programs it administers and plans to continue to do so.

As always, I remain available for discussion as may be requested.

Sincerely,



Suzy Sonnier
Secretary

cc: Bridget Depalnd-Grant, Acting Audit Director
Lisa Andry, Deputy Assistant Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Etta Harris, Undersecretary





Economic Stability
Division of Programs
627 North 4th Street
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Bobby Jindal, Governor
Suzy Sonnier, Secretary

October 15, 2014

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attention: Alana Davis, Audit Manager

RE: TANF Eligibility Requirements

Dear Mr. Purpera,

The following is submitted in response to your request dated September 17, 2014 regarding the above referenced draft audit finding.

As reported in the audit there were 12 instances identified where not all documents required to support the determination of eligibility for services within the TANF program were available for review. The Department believes that the documents were available at the time the determinations were made and that these instances are not indicative of the quality of work performed on the over 35,374 applications reviewed for Families in Need of Temporary Assistance Program (FITAP) and Kinship Care Program (KCSP) eligibility during SFY14. For the last two years, the department has been engaged in the ongoing process of digitally imaging client records. Upon full implementation of the Document Processing Center, DCFS anticipates that this will be resolved and all documentation associated with a case record will be available electronically.

In order to further minimize, documentation such as the "Notice of Cooperation with Child Support Enforcement and Agreement to Relinquish Child Support Payments" form (Flyer 6) will be integrated into the newly implemented electronic application process thereby making the consent form a part of the electronic case record. Finally, Regional Economic Stability Program Consultants will continue to monitor cases by reading approximately 120 cases per quarter with specific focus on required documentation.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Bridget Depland-Grant, Acting Audit Director
Lisa Andry, Deputy Assistant Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations





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Bobby Jindal, Governor
Suzy Sonnier, Secretary

October 14, 2014

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attention: Alana Davis, Audit Manager

RE: Payroll Coding

Dear Mr. Purpera,

The following is submitted in response to your request dated September 17, 2014 regarding the above referenced draft audit finding:

As indicated in the audit, payroll for 2 of the Department's approximately 3,700 employees were incorrectly charged to the wrong federal program accounting categories during state fiscal year 2014 (SFY14). Further investigation identified that during the ongoing Department restructuring, changes to the accounting codes for these 2 positions were not updated in the payroll processing system. When the issue was discovered during the first quarter of state fiscal year 2015 (SFY15); the payroll coding was revised to ensure accurate reporting. At that same time adjustments in the payroll system corrected all costs reported year to date in SFY15. The attached retroactive adjustments for SFY14 were calculated and implemented on the federal cost claiming reports for the fourth quarter of the federal fiscal year in which they occurred.

As a result of these adjustments, the accuracy of the Department's federal cost claiming has been restored.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Bridget Depland-Grant, Acting Audit Director
Lisa Andry, Deputy Assistant Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations





Executive Division
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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 10, 2014

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alana Davis, Audit Manager

RE: Theft of Public Funds

Dear Mr. Purpera:

The following is submitted in response to your request dated October 29, 2014 regarding the above referenced draft audit finding.

The Department of Children and Family Services (DCFS), through its operational oversight of procurement and travel payments functions routinely reviews transaction details. During such a review the department identified suspicious activity and initiated a more comprehensive investigation, enlisting the assistance of the Division of Administration and the Louisiana State Police. The expanded investigation, conducted in coordination with state and federal law enforcement authorities identified criminal violations that resulted in employment termination and criminal prosecution. This matter was properly reported to the federal programmatic oversight authorities and to the Louisiana Legislative Auditor. The Department will actively pursue repayment of the funds.

The Department prioritizes implementation of strong policies and protocols in order to prevent and detect any possible theft of the resources dedicated to the programs it administers. DCFS will continue to implement internal controls including segregation of duties, monitoring of procurement and travel payment activities and implementation of revised statewide policies governing these functions. Further, the Department will continue its efforts to strengthen its employee oversight, including independent monitoring of the BACS function.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Bridget Depalnd-Grant, Acting Audit Director
Lisa Andry, Deputy Assistant Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Etta Harris, Undersecretary



CHANCELLOR'S OFFICE

615 City Park Avenue
New Orleans, LA 70119
(504) 762-3000 FAX: (504) 361-6697
www.dcc.edu

November 18, 2014

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Student Financial Assistance Regulations

This correspondence is in response to Delgado Community College's Audit Finding – Noncompliance with Student Financial Assistance Regulations.

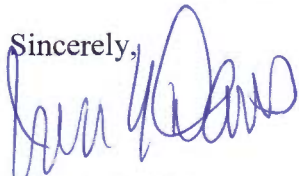
Delgado Community College concurs that funds for nine students were not returned within required timeframes as required by regulations guiding the Return of Title IV Funds. Delgado has taken the following step to ensure that no such errors occur in the future.

Action Taken:

To address this challenge, effective Spring 2015 Semester, Delgado has deemed it necessary to formally adopt a non-attendance taking institution policy for the purpose of Return of Title IV Funds with the exception of programs with attendance-taking requirements from external agencies. Effective spring, the College will now identify students who withdrew without notice no later than 30 days after the end of the semesters enrollment period. This new policy will afford a consistent timeframe for identifying student attendance for the purpose of processing return of Title IV Funds. Thereby, the College anticipates future compliance in meeting this federal requirement.

Should you need further information, please feel free to contact Rodney Johnson, Interim Vice Chancellor for Business and Administrative Affairs at (504) 762-3005.

Sincerely,



Joan Y. Davis
Chancellor

cc: Rodney Johnson, Interim Vice Chancellor for Business and Administrative Affairs
Darlene Fisher, Legislative Auditor



LOUISIANA DEPARTMENT OF EDUCATION

December 1, 2014

Mr. Darryl G. Purpera, Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Louisiana Department of Education (LDE) sincerely appreciates the opportunity to respond to the finding "Misappropriation of Public Funds." The LDE concurs with this finding.

This finding was presented to the LDE after the Legislative Auditor's Investigative Audit Services issued a report identifying public funds that were improperly used by Open World Family Services, Inc., a non-profit corporation that received grant funds from the LDE from the 21st Century Community Learning Centers Program.

The LDE has strengthened its grant administration processes over the last several years so that it includes both preventive measures to educate sub-recipients on federal regulations and monitoring processes to identify non-compliance. A risk assessment is conducted across all sub-recipients to identify those most in need of monitoring. Additional monthly monitoring procedures are implemented on the reimbursement requests for any sub-recipients that rise to the top of the risk assessment. Those programs with medium to low levels of risk are monitored quarterly including one detailed review by the monitoring team. Supplementary audit services are obtained from various firms if any of the scheduled monitoring yields unusual or questionable circumstances. The LDE is continually researching and reassessing these procedures to ensure they provide exemplary grant administration processes for the 21st Century Program.

During the investigation conducted by the Legislative Auditor's Office, the LDE cooperated with requests for information and assisted the auditors as needed. Upon issuance of the report, the LDE immediately initiated procedures to seek restitution of the grant funds as allowed by law for the grant funds improperly used by the sub-recipient.

The LDE will continue to manage 21st Century Program funds to ensure that, to the extent possible, these federal dollars are utilized as intended.

Sincerely,

John White
State Superintendent of Education

Louisiana Believes

B-10



BOBBY JINDAL
GOVERNOR

KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

December 1, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

SUBJECT: HMGP Awards Identified for Grant Recovery – FY 2014

Dear Mr. Purpera,

As requested in a letter from your financial audit staff dated November 19, 2014, the Division of Administration, Office of Community Development, Disaster Recovery Unit's Hazard Mitigation Grant Program (HMGP) is submitting its response to the audit finding titled "HMGP Awards Identified for Grant Recovery."

HMGP has reviewed and recognizes the FY 2014 findings. We identified the non-compliant awards in our recovery review process and are currently pursuing the collection and/or reconciliation of all grant funds as required by FEMA's regulations. We continue to work with applicants and contractors to achieve grant compliance and arrange recoupment payment plans where possible.

Another measure HMGP uses is demand letters sent to contractors regarding funds owed to the program due to non-compliance. Notifications of noncompliant contractors and homeowners are also sent to the Office of the Attorney General, the Office of State Inspector General, the U.S. Department of Homeland Security's Office of Inspector General, local District Attorney Offices, the Louisiana State Licensing Board for Contractors, and the Louisiana Department of Revenue to assist with collecting the funds owed to the program. HMGP staff schedules face-to-face meetings with contractors and homeowners who are willing to settle the amounts owed to the program and to begin the process of working through appeals and repayment plans.

HMGP has seen immense success through its measures to work with applicants and contractors to bring them into compliance. Through program efforts and in partnership with the above agencies, HMGP has seen nearly 60% of the recovery population engage in a plan to resolve the debt owed to the state as well as an identified recovery plan that includes targeted collections of over 50% of the anticipated amount due. In addition, HMGP continues to meet the goals of the program and the State of Louisiana by helping as many coastal Louisiana homeowners as possible protect their homes from damage in future natural disasters by strengthening coastal communities through

Mr. Daryl G. Purpera, CPA, CFE

December 1, 2014

Page 2

home mitigation. To date over 10,000 grants totaling more than \$620,000,000.00 have been awarded in helping to make coastal Louisiana more sustainable by rebuilding smarter, safer, and stronger.

If you have questions or require additional information, please feel free to contact us. Craig Taffaro is the point of contact for the actions taken by HMGP.

Sincerely,



Craig P. Taffaro, Jr.
Director – Hazard Mitigation and Recovery Coordination
State of Louisiana



State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

December 1, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA) letter dated November 17, 2014 the Division of Administration's Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding titled "Inadequate Grant Recovery of Homeowners Assistance Program Awards."

The non-compliant awards noted in your review were originally found as a result of OCD/DRU's standard post-closing review of applicant eligibility. In the time since the finding we have:

- Implemented unmet needs Action Plan Amendments 58, 59 and 60 in an effort to bring more applicants into compliance;
- Conducted numerous Outreach events to assist homeowners by explaining and/or determining if the homeowner can be assisted through one of the APA's;
- Issued demand for repayment to ICF for 2,674 files in the amount of \$97.2 million; and
- Are soliciting a contractor to provide liaison services to assist non-compliant homeowners in gathering their compliance documentation and becoming compliant.

These efforts, in conjunction with our ongoing recovery processes, have resulted in a 700% increase in the number of files being processed for grant recovery in the last year.

The grant recovery process involves sending letters to non-compliant applicants, with follow-up letters for no response, and, finally, the use of a law firm for collection purposes. Our process for recapturing/recovering ineligible awards is in accordance with policies and procedures that are acceptable to the U.S. Department of Housing and Urban Development (HUD). OCD/DRU is confident that the recovery procedures currently in place comply with the requirements and expectations of HUD.

Mr. Daryl G. Purpera

December 1, 2014

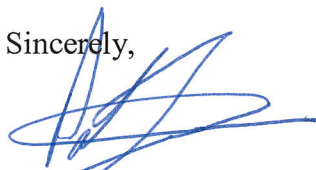
Page 2

Additionally, as of November 17 2014, we have placed 8 of the 10 non-compliant files noted in your report into the grant recovery process. Two of the files did not require recovery efforts based on OCD/DRU compliance policies. These applicants instead received confirmation of occupancy and the need to obtain insurance through the no insurance letter. Applicants who have not responded to requests to supply evidence of compliance with the covenants are considered noncompliant due to non-responsiveness; however, evidence (RH files, field reviews, and postal data) indicates that 93 percent of homeowners have reoccupied their residences. OCD/DRU intends using the Road Home Liaison contractor to assist applicants in providing the documentation required to demonstrate and increase the compliance rates.

In conclusion, OCD/DRU will continue with its post-closing review process to identify awards to be placed in recovery, as well as its recovery efforts to collect those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD/DRU will also continue to work with homeowners to become compliant and with HUD to modify program procedures/requirements to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where possible and appropriate

If you have any questions or require additional information, please feel free to contact us.

Sincerely,



Patrick W. Forbes, P.E.
Executive Director
Office of Community Development/DRU

C: Kristy Nichols
Ruth Johnson
Ben Huxen
Meghan Parrish
Marsha Guedry

BOBBY JINDAL
GOVERNOR



KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

November 13, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

The Office of Community Development already currently implements the SRPP Non-Compliance Mitigation Plan, which is the only recommendation of the LLA. This program has been in place since May 2013 and continues to successfully help bring property owners into compliance with their loan requirements. Since its implementation, the Non-Compliance Mitigation Plan has already brought nearly one third of the processed non-compliant files into full compliance. Also it is important to note that of the 747 non-compliant files mentioned in the LLA audit, 82 (11%) of these files have already been brought into compliance. While we will continue to work towards bringing the remainder of the non-compliant files into compliance, it is also important to note that unlike traditional grant programs, SRPP establishes the state's lien position to the grantee upon closing. This allows the state to file a lien against the property owner at any point and, as a last resort, to go into foreclosure.

Sincerely,

A handwritten signature in blue ink, appearing to read "Patrick W. Forbes".

Patrick W. Forbes, P.E.
Executive Director
Office of Community Development

Cc: Kristy Nichols
Meghan Parrish
Ruth Johnson
Ben Huxen
Charlotte Hawkins
Marsha Guidry
Afranie Adomako

B-15



State of Louisiana
Department of Health and Hospitals
Office of Management & Finance

November 5, 2014

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Improper Payments of Medicaid Claims—Period of Availability

Dear Mr. Purpera:

The Department of Health and Hospitals has reviewed the audit findings and concurs that there was an issue with the claims processing logic that allowed improper payments to be made. It is important to note that these payments were not fraudulently made, but were the result of a processing logic (computer-programmed system) error by the Department's Medicaid fiscal intermediary (FI). The ineligible payments were self-identified by the FI and reported as part of the audit. We are working diligently to identify the total amount of any ineligible payments and will move to recoup these payments as quickly as possible.

During the process of the Louisiana Legislative Auditor's (LLA) review, our Medicaid FI identified an error in Medicaid claims processing logic which had allowed some claims to be paid that were filed later than 12 months after the date of service. Medicaid policy allows exceptions to 12 month timely filing under certain circumstances, but some of these were not eligible for the exceptions.

A necessary fix to correct this issue has already been implemented; the Medicaid claims processing logic was modified by our FI and put into production for claims processed on or after Oct. 1, 2014.

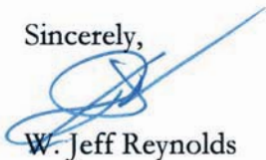
In the process of developing a recoupment plan for the LLA-identified overpayments, we determined that the \$1.6 million in total overpayments originally identified by the Department is overstated. We are now working with the FI to determine the **actual** amount of claims paid that were received after the timely filing deadline and that did not meet an exception which would allow payment. This process will include further examination of claims to analyze the accuracy of payment. We anticipate this validation will be completed by Nov. 7, 2014.

Purpera, Darryl
Improper Payment of Medicaid Claims—Period of Availability
November 5, 2014

Following identification of actual ineligible payments, recoupment will be initiated beginning with the Medicaid check write on Nov. 18, 2014. The date of final completion of any recoupments cannot be determined until we have the amount of overpayments at the provider level and negotiate repayment plans. However, we are projecting that all recoupments will be completed by Sept. 30, 2015.

If you have any questions or need any additional information, please contact Ruth Kennedy, Medicaid Director at (225) 342-9240 or ruth.kennedy@la.gov.

Sincerely,



W. Jeff Reynolds
Undersecretary



State of Louisiana

Department of Health and Hospitals

October 31, 2014

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Improper Payments to Non-Emergency Medical Transportation Services Providers

Dear Mr. Purpera:

The Department of Health and Hospitals has reviewed, and we concur with, the findings and recommendations by LLA in the above-referenced audit. We have already begun to work through solutions to the identified findings through the following means-- by including transportation services management in the managed care contracts operated by the Bayou Health plans and conducting an investigation into whether recoupment of payments should be conducted.

Already, a referral has been made to DHH Program Integrity to further investigate whether recoupment of payments to the providers in question should be initiated.

In addition to referrals to Program Integrity, program staff has been in direct communication with the providers to further educate them on established policies and procedures. Staff has also begun a thorough review of these established policies and procedures to determine where improvements can be made.

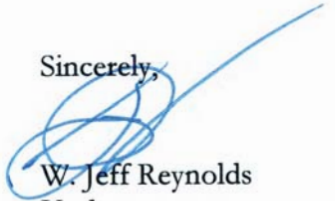
Oversight of these services will also be improved by including transportation services in the Department's managed care efforts. Beginning February 1, 2015, a large majority of transportation services will be managed by the five Bayou Health plans. DHH has also contracted with the new transportation dispatch contractor to improve oversight for transportation services provided under legacy Medicaid. This contract began operations on October 1, 2014.

We anticipate all the corrective action measures will be completed by May 30, 2015.

Daryl G. Purpura
Page 2 of 2

If you have any questions or need any additional information, please contact Ruth Kennedy, Medicaid Director at (225) 342-9240 or ruth.kennedy@ia.gov.

Sincerely,



W. Jeff Reynolds
Undersecretary

Cc: Ruth Kennedy, Medicaid Director
William Root, Chief Compliance Officer



State of Louisiana
Department of Health and Hospitals
Office for Citizens with Developmental Disabilities

October 29, 2014

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804

Dear Mr. Purpera:

Re: Official Response to Legislative Auditor Finding

Our office is in receipt of the Single Audit Report mailed to Secretary Kliebert on October 13, 2014.

The Office for Citizens with Developmental Disabilities (OCDD) concurs with the Legislative Auditor finding of Improper Payments to Waiver Services. First, it is important to note that the payment errors noted in the audit were not the result of fraud, but the result of confusion regarding billing policies by some providers. DHH is working swiftly to improve provider education and implement new systems to help prevent similar errors from occurring in the future.

We have counseled the providers that incorrectly billed for New Opportunities (NOW) waiver services. We are also reiterating clear billing procedures and policies in a blast message to all applicable providers. OCDD staff will also conduct random billing checks on NOW service providers. It is important to note that once NOW service providers are using Electronic Visit Verification (EVV) technologies within a year, a great deal of the improper billing will be corrected.

Specifically, Paul Rhorer, an OCDD program manager, met with the Provider in question on Tuesday, Oct. 21 and Friday, Oct. 24, 2014 to review DHH policies and federal regulations. It was discovered that the provider was only referencing time sheets and not accounting for the difference in the day and night hours on a consistent basis. In an effort to prevent this mistake from occurring again, Mr. Rhorer and a representative from Capital Area Human Services District met with the owner, billing director, and the individual who inputs the data into the SRI (data contractor) system, to train them on how to correctly input billing data. As a result of this training the provider now understands how billing information should be input and processed.

OCDD is issuing a blast fax to all providers explaining the importance of billing according to an individual's plan of care, and not billing strictly prior authorizations. OCDD will also have Support Coordination conduct random billing checks on NOW Recipients to check for billing errors by providers. Again, OCDD plans to utilize an EVV System within a year. The EVV System will be based on when a person calls in/out; this system will eliminate the number of improper payments.

Thank you for your assistance with this matter. Should you have any questions and/or concerns, please contact Paul Rhorer at (225) 342-8804 or by email at paul.rhorer@la.gov.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mark A. Thomas".

Mark A. Thomas
Assistant Secretary, OCDD



State of Louisiana
Department of Health and Hospitals
Office of the Secretary

November 13, 2014

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Inaccurate Annual Fiscal Reports

Dear Mr. Purpera,

Management of the Department of Health and Hospitals (DHH) concurs with the finding relative to inaccurate annual fiscal reports. As noted in our cash management response, which addresses some similar issues, we have already implemented numerous changes that address the findings and believe all errors have been corrected.

First, DHH did draw down federal funds for the disproportionate share payments (DSH) for six of the 10 LSU public-private partnership hospitals under three pending state plan amendments (SPAs). This drawdown was based on the understanding that these SPAs would receive approval. Since then, DHH has returned the funds to the federal government and is no longer making payments against pending SPAs. The annual financial report information had already been submitted by the time the federal report was reconciled and the amount to be returned confirmed.

The adjustments noted for Notes FF and GG were the result of new staff preparing these notes for the first time. In addition, the adjustments noted for the Schedule 8 reports were the result of new staff preparing the schedules. There were three revisions involving five agencies out of a total of 17 agencies reported. As noted earlier, practices to help prevent these errors have been implemented.

Ms. Pam Diez, Director of Fiscal Management, is responsible for the corrective action and may be reached at (225) 342-1483.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Jeff Reynolds".

W. Jeff Reynolds
Undersecretary

c: Kathy Kliebert, Secretary
Pam Diez, Director of Fiscal Management



State of Louisiana

Department of Health and Hospitals
Bureau of Health Services Financing

September 30, 2014

Mr. Daryl G. Purpera, CPE, CFE
Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

RE: Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims

Please accept this letter as a response to the Legislative Audit finding regarding Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims. The Legislative Auditor's position is that this finding occurred because DHH failed to require Magellan, the Statewide Management Organization (SMO), to submit detail on claims that would allow DHH to monitor compliance with Medicaid requirements for timely filing and prompt payment of Medicaid claims.

DHH concurs with this finding and has taken steps to resolve these findings by ensuring proper controls are in place and ongoing to monitor timely filing and prompt payment of Medicaid claims.

DHH does have knowledge of the date of service of the claim for which the encounter is submitted. The service date is a required field on encounters. OBH receives this information on the encounter data from the SMO.

Additional steps have been taken by DHH to ensure that DHH monitors compliance with Medicaid requirements for timely filing and prompt payment. DHH has entered into a contract with Myers & Stauffer to audit and analyze encounter data from the LBHP SMO. Work under this contract has already begun. The contract requires that M&S, among other functions, to:

- obtain encounter claim data and perform QA processes to arrive at "a clean set of data;"

- perform an analysis and assessment of the accuracy and completeness of reported encounters by the SMO;
- help to establish a process whereby encounters are obtained in a routine, weekly process,
- examine weekly encounter submissions and report on potential issues identified;
- conduct monthly meetings with SMO and address issues to successful encounter submissions;
- Review SMO Systems capabilities as it affects completeness of encounter data reliability and quality, and prepare reports on findings to DHH;
- Perform a reconciliation between the SMO's cash disbursement journals and other financial records and the submitted encounter data to payments to providers for services provided as well as the completeness of the encounter data, and identify any issues thereto;
- Conduct other analyses as necessary to measure reliability of encounter data.

Thus, DHH is able to monitor compliance with Medicaid requirements for timely filing and prompt payment of Medicaid claims. We consider this corrective action to be in place and ongoing.

Should you have questions regarding this matter, please contact Lou Ann Owen, Medicaid Deputy Director, at LouAnn.Owen@LA.GOV or 225-342-1353. She is responsible for ensuring that this corrective action is carried out.

Sincerely,



J. Ruth Kennedy
Medicaid Director

JRK/LAO

c: Michael Breland
Rochelle Head-Dunham
Jennifer Katzman
Jeff Reynolds
Jen Steele
Olivia Watkins



State of Louisiana
Department of Health and Hospitals
Office of the Secretary

October 29, 2014

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Lack of Controls Over Federal Cash Management Requirements

Dear Mr. Purpera,

While management of the Department of Health and Hospitals (DHH) concurs in part with this finding, we disagree with components of the finding. We have also implemented numerous policies and practices to remedy the items outlined in the finding.

First, DHH did draw down federal funds for the disproportionate share payments (DSH) for six of the 10 LSU public-private partnership hospitals under three pending state plan amendments (SPAs). This drawdown was based on the understanding that these SPAs would receive approval. Since then, DHH has returned the funds to the federal government and is no longer making payments against pending SPAs.

The delayed payment to Magellan was done in error, but steps have been taken to prevent similar errors in the future. As of April 2014, the Division of Fiscal Management implemented a check within the system to be conducted by two employees. One employee is responsible for making the payment to Magellan, the statewide management organization (SMO), and a second employee checks the ISIS system to confirm that the SMO has been paid before drawing down federal funds associated with that payment. We believe this system will prevent drawing down funds before payment is made to the SMO.

DHH's Division of Fiscal Management has also implemented a new review of administrative/payroll spreadsheets used to determine the funding technique that resulted in an underdraw of federal funds. Division employees have been trained on the use of these corrected spreadsheets. These changes were implemented in April 2014, but the review of all funding spreadsheets is ongoing.

The payroll overdraw noted in the audit was the result of a Federal Payment Management System (PMS) issue. The PMS is used to draw down federal funds. During the course of the

Lack of Controls Over Federal Cash Management Requirements

Page 2

draw process, the system connection with PMS was lost and the employee believed that the first draw request was not submitted completely. The employee then processed another draw request to ensure the draw occurred correctly, which then doubled the draw. Once the error was noted, these funds were returned swiftly within just a few days.

DHH's Division of Fiscal Management has also implemented additional staff education for benefit draws. These education efforts are ongoing.

With regard to the quarterly reconciliation adjustments, DHH does agree that adjustments were not done on a quarterly basis; however, there is no federal requirement to complete adjustments quarterly, only annually. The Department did comply with the federal requirements for annual reconciliation.

We also do not agree that the information provided on the interest schedules to the Office of Statewide Reporting and Accounting Policy (OSRAP) was not sufficient for use by OSRAP staff in calculating the state's interest liability. All required information is provided on the DHH interest schedules and supporting documentation submitted to OSRAP. OSRAP staff has informed DHH personnel that the information that DHH provided and has been providing for several years was sufficient for the interest liability calculation. Sections 5.3.5 #5 and #9 of the state policy on Cash Management Investment Act (CMIA) lists the data that state agencies must provide to OSRAP in regards to interest liabilities.

Ms. Pam Diez, Director of Fiscal Management, is responsible for the corrective action and may be reached at (225) 342-1483.

Sincerely,



W. Jeff Reynolds
Undersecretary

c: Kathy Kliebert, Secretary
Pam Diez, Director of Fiscal Management



State of Louisiana
Department of Health and Hospitals
Office of Management and Finance

October 2, 2014

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Noncompliance with Approved Consolidated Cost Allocation Plan

Dear Mr. Purpera,

Management of the Department of Health and Hospitals (DHH) concurs with the finding relative to noncompliance with approved consolidated cost allocation plan.

The three changes noted in the approval memo dated 4/11/2014 from the Department of Health & Human Services did not affect the allocation of costs.

The Director of Fiscal Management will prepare and submit an amendment to the DHH cost allocation plan and update the internal cost allocation process to reflect the proposed amendment. In addition, the DHH Director of Fiscal Management will review the costs to determine if any unapproved costs were charged to federal programs.

If you have any questions or need additional information, please contact Ms. Pam Diez, Director of Fiscal Management at 225-342-1483.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Jeff Reynolds", written over a circular stamp or seal.

W. Jeff Reynolds
Undersecretary

C: Kathy Kliebert, Secretary
Pam Diez, Director of Fiscal Management



State of Louisiana
Department of Health and Hospitals
Bureau of Health Services Financing

VIA ELECTRONIC MAIL ONLY

October 21, 2014

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

RE: Noncompliance with Federal and State Regulations Over Contract for New Medicaid Dental Program

The Department of Health and Hospitals (DHH) has reviewed your office's finding titled "Noncompliance with Federal and State Regulations Over Contract for new Medicaid Dental Program" and thanks you for the opportunity to respond to your finding. The Department agrees that the contract was not sent to Centers for Medicare and Medicaid Services (CMS) for approval as assured by DHH in the waiver agreement with CMS. In addition, we paid the contractor before the contract was approved by the state Office of Contractual Review (OCR).

Management recognizes its responsibility to ensure that required approvals are obtained and agreements are finalized before new programs are launched, data is shared, and payments are made. To the recommendations in the referenced audit report, management offers this response:

Medicaid does not concur to this part of the finding.

- Despite waiver assurances "that contracts that comply with these provisions will be submitted to the CMS Regional Office for approval prior to enrollment of beneficiaries in the Managed Care Organization (MCO), Prepaid Inpatient Health Plan (PIHP), Prepaid Ambulatory Health Plan (PAHP), or Primary Care Case Management (PCCM)," federal regulations do not require DHH to have CMS approval of the Dental Benefit Program (DBP) contract prior to enrollment. While there are no federal regulations required to have CMS approval prior to enrollment the contract was submitted to CMS on 8/20/14.

- The waiver (not contract) approval enables DHH to restrict freedom of choice and selectively contract with a single PAHP/managed care vendor (see page 8 of waiver application). If a state is in violation of the 1915(b) waiver terms, CMS could revoke DHH's ability to mandatorily enroll individuals in the DBP until the contract is submitted (for an initial waiver application), potentially resulting in a program that only offers voluntary enrollment.
- Federal funds are authorized for managed care capitation payments through contract (not waiver) approval. The DBP contract is a Prepaid Ambulatory Health Plan (PAHP) under federal regulations at 42 CFR 438.2 and all PAHP contracts must be reviewed and approved by CMS under the rules at 42 CFR 438.6(a). However, PAHP contracts are not subject to the regulations at 42 CFR 438.806 that require CMS approval prior to receipt of Federal Financial Participation (FFP).

Medicaid does concur with this part of the finding.

- DHH disclosed protected health information and personal identifiable information prior to having a data sharing agreement in place.

DHH did submit data to MCNA prior to having the appropriate Business Associate agreement, this was due to lack of internal communication and the short time frame to get the program up in running. We are re-educating staff on proper data sharing protocols to prevent future occurrences of data release prior to executing the data sharing agreement.

- DHH paid Managed Care of North America Dental (MCNA) while the contract was not approved. Aware of the contract's status in the last days of June (pending OCR approval), MCNA opted to begin operations at risk so as not to delay the program implementation and disrupt member services. It did so with the understanding that payment would not be made until OCR approved the contract. Unfortunately, this late date executive level decision was not communicated to the line level programmers responsible for testing and implementation of payments to the DBP; and, the first payment was processed on the timeline specified in the original work order.

As stated above, federal funds are authorized for managed care capitation payments through contract approval, and CMS prior approval of PAHP contracts is not required prior to receipt of FFP.

DHH regrets the communication break down and will heretofore require a written advance directive from the Medicaid Director prior to implementation of capitation payments to any new managed care contractor.

DHH management is confident that these actions will address the recommendations submitted by your office. Should you have questions regarding this letter, please contact Mary Johnson, Medicaid Deputy Director, at (225)342-3426 or Mary.Johnson@la.gov.

Sincerely,



J. Ruth Kennedy
Medicaid Director

JRK/mtcj

c: Teresa Bravo
Kathy Kliebert
Lou Ann Owen
Bill Perkins
Jen Steele



BOBBY JINDAL, Governor

Office of Juvenile Justice

MARY L. LIVERS, Ph.D., MSW, Deputy Secretary

December 11, 2014

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please allow this response to serve as the official response for both the management letter and the Single Audit Report in reference to the two findings concerning the Foster Care- Title IV-E program. The two findings are represented in both reports, therefore, we are providing a single response for both.

Finding 1. Inadequate Controls over Foster Care Reimbursement Requests

OJJ and DPS have set in place procedures to ensure that both OJJ and DPS receive an updated annual Indirect Cost Rate Proposal in order to ensure that the most current rates are utilized when calculating the reimbursement requests. In addition, OJJ will review the July reimbursement request to confirm that the rate has been changed. OJJ has worked with DCFS and DPS to correct these billing inconsistencies and an off-set to cover the identified amount will be included in the next quarter's billing to the Title IV- E program.

Finding 2. Unsupported Rates for Residential Care Facilities

OJJ has established a methodology for determining the appropriate rates for residential providers. OJJ will use these established rates in future contract negotiations with residential providers. OJJ has worked with DCFS regarding this methodology in order to ensure that the portion of those payments requested for reimbursement will be verified as allowable expenditures with adequate support.

We appreciate your feedback and recommendations.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mary L. Livers", is written over the typed name and title.

Mary L. Livers, Ph.D., MSW
Deputy Secretary

MLL:et



State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

December 9, 2014

DPS-02-1728

Mr. Daryl G. Pupera, CPA, CFE
Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Office of Juvenile Justice – Finding for Inadequate Controls over Title IV-E (Foster Care) Program Reimbursement Requests

Dear Mr. Pupera,

Please allow this response to serve as the official response for both the management letter and the Single Audit Report in reference to the finding concerning the Title IV-E (Foster Care) Program Reimbursement Requests performed by the Department of Public Safety (DPS) on behalf of the Office of Juvenile Justice. The finding is represented in both reports; therefore, we are providing a single response for both.

- DPS under billed an estimated \$440,379 in federal funds and \$15,890 in over billings, which if disallowed may need to be returned to the federal grantor, due to an incorrect percentage of Foster Care eligible juveniles used in its calculations of administrative cost reimbursements for residential placement and used an incorrect indirect cost rate.

DPS concurs with the finding. DPS also requests the associated detail to the above finding so that we are aware of exactly what was under billed/over billed in order to attempt to rectify. OJJ will take action with DCFS to see if these under billed funds in the prior year are available to OJJ for recoupment in the current year.

DPS had not been provided the annual, Indirect Cost Rate Proposal generated from Sequoia Consulting Group historically for incorporation into the Administrative Reimbursement spreadsheet calculation template. DPS' Procedures have been updated to reflect the fact that this is needed on an annual basis. DPS has contacted Sequoia Consulting Group and requested that they be notified of such going forward. Sequoia Consulting Group acknowledged such request. Further, OJJ is aware that DPS needs this and will put this as a part of their procedures and verification thereof during their review process before authorizing approval for DPS to submit such reimbursement requests. Further and with respect to the reimbursement calculation template, DPS relies upon review and certification by OJJ programmatic staff prior to submission in order to ensure that latest rates, etc. have been communicated to DPS.

"An Equal Opportunity Employer"

B-32

OFFICE OF MANAGEMENT & FINANCE, P.O. BOX 66614, BATON ROUGE, LOUISIANA 70896

All corrective actions mentioned above have been implemented as of the date of this response. In addition, Scott Erwin, Financial Services Director, is the individual responsible for these corrective actions at DPS. Mr. Erwin's contact information is (225) 925-6279 and scott.erwin@la.gov.

Please contact me with any additional concerns or if more information is required at (225) 925-6032.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jill P. Boudreaux". The signature is fluid and cursive, with a long horizontal stroke at the end.

Jill P. Boudreaux
Undersecretary

Cc: Scott Erwin, Financial Services Director

August 25, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Student Financial Assistance Cluster Program Regulations

Dear Mr. Purpera,

Fletcher Technical Community College (Fletcher) concurs with the finding related to “Noncompliance with Student Financial Assistance (SFA) Cluster Program Regulations”. Fletcher’s management recognizes its responsibility for complying with federal program regulations and has implemented the following to prevent reoccurrences of this finding:

- After each SFA disbursement to student accounts, Fletcher’s Financial Aid staff sends an origination and disbursement file to the U.S. Department of Education’s Common Origination and Disbursement (COD). A COD report on all disbursements is sent to Fletcher’s Business Office staff to identify the student accounts receiving a disbursement of SFA. Financial Aid staff now performs monthly R2T4 calculations to ensure timely returns of SFA funds.
- Financial Aid staff submits a year-to-date (COD) report after each transfer of students’ files from Banner to COD. These reports are used to reconcile G5, COD, and Banner at each G5 drawdown of SFA funds. For each deposit or return of Pell funds, a list of students detailing amounts and types of payments is attached. Pell funds are disbursed within three business days following the receipt of funds.
- Fletcher has contacted Coastal Commerce Bank and is in the process of creating an interest-bearing account to maintain SFA funds. This should be completed by September 30, 2014.
- In the fall of 2012, Fletcher moved to Banner, a new software system shared by all LCTCS colleges. There were many programming issues that affected the financial aid process and scheduling when Banner was first implemented that are now resolved. There has also been a change in management and financial aid staff since this period. The current Financial Aid Director and his staff have a very good working relationship with the Business Office and the financial aid liaison at LCTCS. The current Financial Aid Director understands the required financial disclosure reports and inputting data.

If you have any questions, please contact Darryl Daigle, Vice Chancellor of Finance, at (985) 448-7925 or darryl.daigle@fletcher.edu.

Sincerely,



Earl W. Meador, J.D.
Chancellor

EM:DD:nc

HOUMA FACILITY
310 St. Charles St.
Houma, LA 70360

ALLIED HEALTH
5396 Hwy. 311
Houma, LA 70360

LOUISIANA MARINE &
PETROLEUM INSTITUTE
331 Dickson Rd.
Houma, LA 70363



Office of the President

October 24, 2014

Mr. Daryl G. Purpera, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera,

We wish to respond to the legislative audit finding related to improper payments to employees based on falsified records for LSU and related campuses. We concur with the finding addressed in the letter dated October 6, 2014.

Finding:

LSU and related campuses identified ten instances of falsified payroll records with eight instances resulting in improper payments to employees.

Response to Finding:

Anticipated Completion Date: January 31, 2015

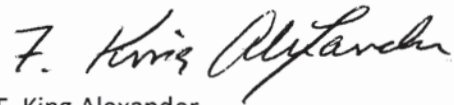
- Permanent Memorandum 76 – Detection, Reporting, and Investigation of Incidents of Financial Irregularity was adopted August 1, 2014.
- Internal Audit launched an Ethics & Integrity Hotline to provide a mechanism for individuals to report possible issues of financial irregularities, fraud, abuse, misconduct, and other violations.
- A Business Managers' Meeting was conducted on March 11, 2014 to discuss student employment processes and best practices.
- LSU will formulate and adopt a Finance and Administrative Services Operating Procedure (FASOP) that will establish procedures and define best business practices for student employment. This new FASOP will communicate to all Business Managers across campus.
- LSU Agricultural Center will develop additional oversight relative to employee attendance as volunteers at field conferences. This will include communication to the supervisor of a request for an employee to participate and communication to the supervisor of any changes in participation. Current procedural requirements for itineraries (maintenance of daily written schedules) will be reinforced.
- LSU Alexandria now requires overtime to be approved in advance on a per-employee, per-incident basis. In addition, employees working overtime are required to sign a statement acknowledging they understand the policies, rules, and regulations as they relate to working overtime and recording time worked. Managing supervisors are responsible for confirming time worked through periodic on-site, in-person verifications.

Contact Person(s): Donna Torres, Associate Vice Chancellor for Accounting & Financial Services
Deron Thaxton, LSU Alexandria, Interim Vice Chancellor for Finance and Administration

Kevin Brady, LSU Agricultural Center, Director of Human Resource Management

If you have any questions or need any additional information, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "F. King Alexander". The signature is written in a cursive style with a large, stylized initial "F".

F. King Alexander
LSU President and Chancellor

Cc: Daniel T. Layzell, Vice President for Finance and Administration/CFO
Donna K. Torres, Associate Vice Chancellor for Accounting and Financial Services
Deron L. Thaxton, Interim Vice Chancellor for Finance and Administration
Ann C. Coulon, Associate Vice Chancellor for Administration



October 15, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

We have carefully reviewed the report contained in your letter dated October 1, 2014, and we concur with the findings contained in the report. We have prepared the Management Responses below to address each item. Please let me know if you have any questions, or if you require more information.

Sincerely,


Guy LaVergne
Associate Executive Director for Operations

1. **Finding:** Inaccurate federal Funding Accountability and Transparency Act Reporting – Research and Development Cluster.

Management Response/Corrective Action Plan: *We concur with the finding. The Fiscal Operations department has revised their SOP on FFATA reporting to emphasize the subsequent reporting requirements on all new obligations on subawards once they are reportable. We will identify training opportunities on FFATA rules and requirements, and we will make the training mandatory for those personnel who are primarily responsible for FFATA reporting. Training will also be provided to the Director of Fiscal Operations and another Fiscal Operations staff member, who will serve as a backup reporter.*

We have revised the processes related to subawards so that Sponsored Project Services personnel will send electronic copies of all Subcontract awards on Federal funds and amendments to Fiscal Operations as fully-executed so that the primary FFATA reporting staff will have timely knowledge of subcontracts and amendments that require FFATA reporting, thus ensuring that reporting is done by the appropriate due date.

Responsible Personnel:

*Guy LaVergne, Associate Executive Director for Operations
Monica Mougeot, Director of Fiscal Operations*

Anticipated Completion Date: *June 30, 2015*

c: William T. Cefalu, MD, Executive Director, Pennington Biomedical Research Center



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

November 19, 2014

Daryl G. Purpera, CPA, CPE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Purpera:

In response to the audit finding regarding inadequate subrecipient monitoring for the Workforce Investment Act cluster, LWC concurs with the finding.

In order to address this finding, we have created a new monitoring unit in the Office of Workforce Development. We are currently in the process of staffing the unit and expect that process to be complete in December 2014. We will begin onsite monitoring the week of December 1, 2014, and we will conduct and complete all WIA required monitoring by June 30, 2015.

Currently, we are receiving technical assistance via a USDOL grant. This includes assistance with the development of lead sheets, risk assessment tools, and policies. In addition, the monitoring team will undergo training as part of the grant. The initial training will take place in December 2014. A second round of training, which will also include local monitors, will take place in April 2015.

On-site monitoring for two of the areas will be a joint effort of both state monitors as well as monitors from USDOL, and will be used as an on the job training opportunity for the new state monitors.

Please contact Bryan Moore at 225.342.7684 or bmoore1@lwc.la.gov for additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. Eysink".

Curt Eysink
Executive Director
Louisiana Workforce Commission



November 17, 2014

Mr. Daryl G. Purpera
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Re: Student Enrollment Status Changes Not Reported

Dear Mr. Purpera:

In response to the reportable audit finding of "Student Enrollment Status Changes Not Reported," the University concurs with the individual finding and recommendation. We have begun to address the matter in that the Office of the Registrar resolved the enrollment status issue for the Summer 2014 and submitted an updated enrollment report to the National Student Clearing House. We could not correct prior enrollment data for the other two semesters in the fiscal year 2013-2014.

During Summer 2014, the Office of the Registrar was notified that incorrect enrollment status data was reported to the National Student Clearing House as a result of posted "WN" grades. The "WN" grade code created no reporting problems in the SIS-PLUS 2000 system, however. When trying to find a solution to this problem, it was discovered that required validation tables in the Banner system were not completely programmed to recognize the "WN" grade code, which resulted in student enrollment time statuses not being changed.

The University Registrar's Office corrective action plan includes the following:

- a) **Contact Person:** Lillie Frazier Bell, University Registrar, is the contact person who is responsible for the corrective action.
- b) **Planned Corrective Action:** This planned corrective action requires the Office of the Registrar to create a status code and description on the Course Registration Status Code Validation table (STVRSTS), and to add this course registration status code to the Course Registration Status Form (SFARSTS) before the beginning of each semester.
- c) **Anticipated Completion Date:** The course registration status code and start and end date have been added to the Course Registration Status Form (SFARSTS) – this has already been done for the Fall 2014, Spring 2015, Summer 2015, and Fall 2015 semesters. The Office of the Registrar has made this verification component a part of the beginning-of-the-semester processes.
- d) **Certification:** The Office of Information Systems has created an Argos Report, "Students with WN grades," that is emailed to the Office of the Registrar on a daily basis. This report is validated each day by a designated staff member of the Office of the Registrar to ensure that the enrollment time status is consistently and routinely changed for students with WN grades.

Sincerely,

A handwritten signature in blue ink, appearing to read "Randall J. Webb".

Randall J. Webb
President

B-39

BOBBY JINDAL
Governor



TIM BARFIELD
Secretary

State of Louisiana
Department of Revenue

November 10, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 N. 3rd Street
Baton Rouge, LA 70804

RE: Inadequate Preparation of the Annual Fiscal Report

Dear Mr. Purpera:

The management team of the Department of Revenue understands the importance of accurate financial reporting. This would include the preparation of the Annual Fiscal Report and accompanying notes, schedules and exhibits.

The agency concurs with the finding but wishes to point out that agency does not directly administer programs that expend federal funds that would qualify under the Single Audit Act of 1984 (OMB circular A-133). We would also like to state that the corrections were made and the errors on the AFR will not impact the State CAFR.

The agency will implement a corrective action plan to address these errors and to ensure they will not happen in the future. The Undersecretary has instructed the Financial Reporting to review all work paper templates to improve overall layout and calculations thus reducing the likelihood of basing calculations on incorrect dollar amounts. In addition, all internal due dates for reports from divisions with contributions to the AFR will be moved up one to two weeks to allow for additional time to review due to the limited window of time from the ending of the yearly accrual period to prepare and review the AFR. In order to improve the review function of the end of year close out, all applicable detail used or created by participating divisions to determine specific balances will be provided to Financial Reporting in both spreadsheet and PDF format for analysis and review for reasonableness and accuracy. Assigned individuals for the corrective action plan, as it relates to Litigation and Financial Reporting, are respectively Monica Moss and Stewart Zachery.

Inadequate Preparation of the Annual Fiscal Report
Page 2 of 2

Please feel free to reach out to our agency for any additional information or clarification is required by your office.

Sincerely,



Tim Barfield
Secretary

Contributing to a better quality of life

BOBBY JINDAL
Governor



TIM BARFIELD
Secretary

State of Louisiana
Department of Revenue

October 20, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 N. 3rd Street
Baton Rouge, LA 70804

RE: Ineffective Controls over Refunds from Legal Settlements

Dear Mr. Purpera:

On November 13, 2013 the agency reached a settlement with a taxpayer for a refund of \$68,235,452.30 in corporate income tax paid under protest. The refund check for \$89,236,307.22 was issued to the taxpayer on December 18, 2013. The agency's management became aware of this particular event in January of 2014 and began an inquiry of the event at that time. Corrections were made to the taxpayer's account at that time and discussions for corrective action to operational processes began.

The settlement included \$6,382,572.18 of tax paid to the agency through the Tax Amnesty Program. The unique nature of the Amnesty Program contributed to the error. In addition, the interest amount per the terms of the settlement was different than the normal interest calculation method traditionally followed in our integrated tax system. The controls going forward for upcoming amnesty have been enhanced to include increased cooperation involving both our Field Audit and Litigation Divisions to approve the final reconciliation. This cooperation has also been included in all refunds that are initiated as a result of any settlement.

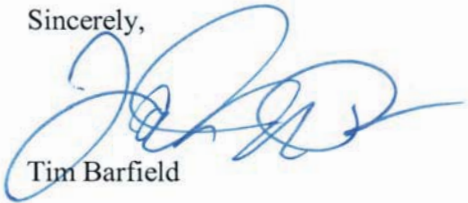
The agency concurs with the finding but wishes to point out that agency does not directly administer programs that expend federal funds that would qualify under the Single Audit Act of 1984 (OMB circular A-133). The leadership team of the agency recognizes the importance of controls over all processes especially those related to the distribution of funds. Regardless of whether these distributions are as part of general administration expenditures or refund of taxpayer dollars, the importance is acknowledged.

The agency has had controls and procedures over refund distribution for several years and several audit cycles. These procedures are outlined in PPM 30.1.2 and these specific levels of approval authority are programmed into our integrated tax system. Our procedures have been modified in order to address these extremely rare types of settlements; notwithstanding the manner the error was unearthed.

As part of our corrective action plan, initial meetings between the leadership team, Field Audit Services and Litigation have taken place. The divisions associated with Field Audit Services and Litigation will be working in a partnership to ensure all refunds from settlements are entered correctly and approved by a key member of the Division of Litigation prior to being placed in the approval workflow. These new procedures and system of accountability have been in place since the discovery of the error. We have assigned the Director of Litigation, Monica Doss, and the Director of Audit Review, Jay Frost, as contacts for the development, implementation and monitoring of this corrective action.

Please feel free to reach out to our agency for any additional information or clarification is required by your office.

Sincerely,



Tim Barfield
Secretary

Contributing to a better quality of life



October 10, 2014

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Mr. Purpera:

Please accept the following as South Louisiana Community College's response to the reportable audit finding of "Late Return of Federal Pell Grant Program Funds." We do acknowledge that funds for two students were not returned during the required 45-day period but do not agree that this displays a lack of sufficient controls.

The Federal Student Aid Handbook specifically addresses the issue of zero GPAs as related to students who receive all 'F' grades, and the treatment of Federal Student Aid in these circumstances. However, the Handbook is silent with respect to zero GPAs that are the result of a combination of 'W' and 'F' grades. As a result of the lack of clear guidance, the decision of whether or not to complete a Return of Title IV funds in these situations was left to interpretation by our Financial Aid Office. The professional opinion of this office was that a student who withdrew from some, but not all, courses in a semester had the intent of completing the remaining courses. This meant that only the regulations governing a change in enrollment status would be applied.

During the audit, the audit team informed Financial Aid that, in their opinion, a combination of 'W' and 'F' grades, requires processing in accordance with the zero GPA guidelines. Accepting this interpretation, our office reviewed the three Spring 2014 students identified from the test group of twenty-five. This review resulted in finding evidence that one student completed more than 60% of the semester, requiring no return of funds. No evidence of post-60% attendance could be found on the other two students and the required calculations were made and Title IV funds have been returned. As recommended, we are currently reviewing the additional thirty-six Spring 2014 students with a combination of 'W' and 'F' grades. If we are unable to determine that any of these students failed to have academically related activity after the 60% mark of any class for which an 'F' grade was awarded, the required Return of Title IV funds will be calculated and processed.

It was also requested, following the audit, that the Financial Aid Office review all students from the Fall 2013 semester who had a combination of 'W' and 'F' grades. Thirty-nine students were identified as having met this criteria and it was found that, in all cases, Return of Title IV calculations had been completed during the required return period at the end of the semester. Of the thirty-nine, thirty-seven had Return of Title IV funds completed; one student completed 60% of the semester in at least one course in which an 'F' grade was awarded and thus did not require a return; and one student was awarded a post-withdrawal disbursement.



**South Louisiana
Community College**

1101 Bertrand Drive
Lafayette, LA 70506
Phone: 337.521.9000

To ensure future compliance with the audit committee's interpretation of the zero GPA regulations, the College has instituted an enhanced grade reporting system, effective with the Fall 2014 semester. Faculty will now post a performance-based grade under the title **Abandoned Studies** for all students who cease academic participation prior to the 60% date of any term. At the end of each term, the Financial Aid Office will conduct a Return of Title IV process to identify affected students and calculate any required return as of the 50% date, as provided for in federal regulations. This new system will clearly identify required returns for students earning both 'W' and 'F' grades, and those earning only 'F' grades. It will be an ongoing process, conducted in all future semesters.

Should you have any questions regarding this response or our efforts to maintain full compliance with all regulations, please do not hesitate to contact me. I can be reached via telephone at (337) 521-9050 or via email at natalie.harder@solacc.edu

Sincerely,

Dr. Natalie J. Harder
Chancellor, SLCC

CC: Barrett Hunter, CPA
Financial Audit Manager
Louisiana Legislative Auditor



Office of the Chancellor
P. O. Box 9374
[225] 771-5020
FAX [225] 771-2018

January 22, 2015

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Student Enrollment Status Changes Inaccurately Reported

Dear Mr. Purpera:

Submitted herewith is the University's response to the Single Audit finding titled "**Student Enrollment Status Changes Inaccurately Reported.**"

We concur with this finding and are taking corrective actions to address the reporting inaccuracies cited in the audit.

The University is continuing in its efforts to strengthen and monitor existing controls over enrollment reporting to the National Student Clearinghouse. Enrollment reporting to this agency will be monitored on a continuing basis to ensure both accuracy and completeness of student enrollment data in the National Student Loan Data System (NSLDS).

The point of contact for corrective action is the University's Registrar, Ms. Caronda Bean. The Office of the Vice Chancellor for Academic Affairs will provide administrative oversight for this process. The anticipated completion date for corrective action is January 30, 2015. Thereafter, the enrollment reporting process will be monitored on a continuing and ongoing basis to ensure that student enrollment data is accurately and timely reported to the clearinghouse.

Please do not hesitate to contact my office at (225) 771-5020 if you have any questions or need further assistance regarding the University's response.

Sincerely,



Flandus McClinton, Jr
Acting Chancellor

Copy: Dr. Verjanis Peoples, Vice Chancellor for Academic Affairs
Ms. Caronda Bean, Registrar



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
ph: 225-379-1200 | fax: 225-379-1851

Bobby Jindal, Governor
Sherri H. LeBas, P.E., Secretary

December 11, 2014

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls Over Change Order Approvals**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled “Inadequate Controls Over Change Order Approvals”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department of Transportation and Development (DOTD) concurs with the reported finding that the required approval of the Federal Highway Administration (FHWA) was not obtained for 14 of the 184 (8%) change orders tested, totaling \$1,034,323, for Highway Planning and Construction program projects. Additionally, we concur that DOTD did not maintain accurate information in its project management system related to the required Federal oversight for 12 of the 638 (2%) change orders tested.

In regards to the fourteen (14) change orders that did not receive FHWA approval, the following is the status and our action plan for each type:


- Three (3) were due to weather delays. As weather delays are addressed contractually, we have not required a level 1 or 2 project extension change order for these situations. We have a meeting scheduled with FHWA on January 7, 2015 to determine their expectations on these types of change orders. We will then either change procedures to document the requirement, or we will adjust our category worksheet to document the exception. **Responsible Party - Mike Vosburg, Chief Construction Engineer.**
- Of the additional eleven (11), nine (9) change orders were executed prior to the finalization of our additional monitoring controls that we implemented in response to this audit issue last year. The remaining two were for a project that was misclassified as non-federal oversight. As a reminder, we modified three (3) reports from our SiteManager system to

include all required change order approvals for the specific change order types, including the FHWA representative. Any outstanding approvals remain highlighted on both the system report and routed signature copy of the change order until all required approvals are obtained. We feel that this control is working as designed. A meeting is scheduled on January 7, 2015 to present and request approval from FHWA for these change orders. **Responsible Party – Mike Vosburg, Chief Construction Engineer.**

In regards to the twelve (12) change orders that did not have accurate classification in the project management system, we have changed our process to ensure that a peer review occurs to validate the accuracy of the data entry. This process has already been implemented. Additionally, all noted exceptions have been corrected in our project management system. **Responsible party – Mike Vosburg, Chief Construction Engineer.**

Thank you for the opportunity to respond to these audit findings and to have this Management Response letter included in the final audit report. Please feel free to contact Nita Chambers, Undersecretary, at (225) 379-1270 or myself should you have any questions.

Sincerely,



Sherri H. LeBas, P.E.
Secretary

SHL/MWS/ch

cc: Mr. Ricky Rodriguez, C.P.A., LLA
Dr. Eric Kalivoda, P.E., DOTD Deputy Secretary
Ms. Janice Williams, P.E., DOTD Chief Engineer
Ms. Nita Chambers, DOTD Undersecretary
Mr. Don Johnson, DOTD Deputy Undersecretary
Mr. Mike Vosburg, DOTD Chief Construction Engineer
Ms. Lasha Woods, DOTD Financial Services
Ms. Linda McNeil, Internal Auditor
Mr. Mark St.Cyr, DOTD Audit Director



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
ph: 225-379-1200 | fax: 225-379-1851

Bobby Jindal, Governor
Sherri H. LeBas, P.E., Secretary

December 11, 2014

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development
Audit Finding – Noncompliance with Subrecipient Monitoring Requirements**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled “Noncompliance with Subrecipient Monitoring Requirements”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

DOTD concurs and has commissioned a cross-agency team tasked with improving our controls, updating our procedures, and ensuring compliance with the FHWA guidance on the revised OMB Circular A-133 requirements. **Responsible party - Ann Wills, Director of Local Public Assistance Programs. Expected completion – Spring 2015.**

Additionally, we offer the following details in regards to the specific findings noted:

- 1) The DOTD Transportation Enhancement Program Manager has issued detailed guidance to the Recreational Trails Administrator at CRT. This guidance provides monitoring requirements and re-emphasizes the responsibilities of the intra-agency agreement governing this program.
- 2) We have received all supporting payment documents for the exceptions noted in the Safe Routes to School program and have reiterated the requirements for obtaining this information.
- 3) The DOTD Audit and Quality Control section has issued the compliance review required by OMB circular A-133 for the specific entity noted.

Thank you for the opportunity to respond to these audit findings and to have this Management Response letter included in the final audit report. Please feel free to contact Nita Chambers, Undersecretary, at (225) 379-1270 or myself should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Sherri H. LeBas". The signature is fluid and cursive, with the first name "Sherri" and last name "LeBas" clearly legible.

Sherri H. LeBas, P.E.
Secretary

SHL/MWS/ch

cc: Mr. Ricky Rodriguez, C.P.A., LLA
Dr. Eric Kalivoda, P.E., DOTD Deputy Secretary
Ms. Nita Chambers, DOTD Undersecretary
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Lesha Woods, DOTD Financial Services Administrator
Ms. Ann Wills, DOTD Local Public Assistance Programs Director
Ms. Linda McNeil, Internal Auditor
Mr. Mark St.Cyr, DOTD Audit Director



December 4, 2014

Daryl G. Purpera, CPA, CFE
Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please find below our management response to the FY 2013-2014 audit finding of "Error in Federal Reporting".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

We have a plan in place to correct this finding. Any section(s) of the FISAP requiring data from a University department or division outside of the Enrollment Management Division will now require review and approval by the reporting department or division before it is submitted to the US Department of Education. The plan is currently in effect.

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President

Appendix C

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Summary Schedule of Prior Federal Audit Findings

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>Findings Covering More Than One Federal Agency</u>				
Children and Family Services, Department of:				
2013	2013	25	2013-001	Inaccurate Federal Program Billing
Education, Department of:				
2012	2012	21	F-12-CC-EDUC-1	Noncompliance with Office of Management and Budget Circular A-87 Cost Principles
Louisiana Workforce Commission:				
2010	2010	41	F-10-CC-LWC-1	Improper Charging of Administrative Expenditures to Federal Awards
Recovery School District:				
2011	2008	38	F-11-CC-RSD-1	Noncompliance with A-87 Payroll Certification Regulations
<u>U.S. Department of Agriculture</u>				
Agriculture and Forestry, Department of:				
2013	2013	26	2013-002	Inadequate Subrecipient Monitoring
Children and Family Services, Department of:				
2013	2013	28	2013-003	Improper Employee Activity in Federal Programs
2011	2010	40	F-11-USDA-DCFS-1	Improper Employee Activity in Federal Program
Public Health, Office of:				
2013	2013	30	2013-004	Lack of Control over State Administrative Expenses
2013	2013	31	2013-005	Lack of Monitoring over Food Storage and Distribution Activities
2011	2010	43	F-11-USDA-OPH-2	Noncompliance with Special Supplemental Nutrition Program for Women, Infants, and Children Requirements

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561/93.563/575/596	\$45,303	Fully corrected; QC resolved	D-9
10.560/84.010/027	\$49,046	Partially corrected; QC unresolved	D-10
10.561/17.207/225/245/ 258/259/260/271/504/ 801/804/93.569	\$1,645,697	Fully corrected; QC no further action needed	D-11
84.027/93.558	n/a	No further action needed	D-12
10.568/569	n/a	Fully corrected	D-13
10.551/561	\$2,710	Partially corrected; QC unresolved	D-14
10.551/561	\$12,744	No further action needed; QC no further action needed	D-15
10.565	\$50,792	Fully corrected; QC resolved	D-16
10.565	n/a	Fully corrected	D-17
10.557	n/a	No further action needed	D-18

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Housing and Urban Development/Community Planning and Development

Executive Department:

2013	2010	32	2013-006	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2012	2010	24	F-12-HUD-EXEC-DOA-OCD-2	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2011	2010	49	F-11-HUD-EXEC-DOA-OCD-1	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2010	2010	56	F-10-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Homeowner Assistance Program Awards
2013	2011	35	2013-007	Inadequate Recovery of Small Rental Property Program Loans
2012	2011	27	F-12-HUD-EXEC-DOA-OCD-3	Inadequate Recovery of Small Rental Property Program Loans
2011	2011	52	F-11-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Small Rental Property Program Loans
2012	2012	22	F-12-HUD-EXEC-DOA-OCD-1	Community Development Block Grant Awards Identified for Grant Recovery

Louisiana Land Trust:

2011	2011	54	F-11-HUD-LLT-1	Unallowable Demolition Costs
2011	2011	55	F-11-HUD-LLT-2	Untimely Discontinuance of Property Maintenance

U.S. Department of Labor

Louisiana Workforce Commission:

2013	2009	37	2013-008	Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster
2010	2007	68	F-10-USDOL-LWC-5	Noncompliance with Record Retention Policy

U.S. Department of Transportation

Transportation and Development, Department of:

2013	2010	39	2013-009	Inadequate Controls Over Change Order Approvals
2013	2013	40	2013-010	Overbilled Indirect Costs

U.S. Department of Education

Delgado Community College:

2013	2013	41	2013-011	Title IV Funds Not Returned
2012	2012	40	F-12-ED-DCC-1	Misappropriation of Federal Work-Study Program Funds

Education, Department of:

2013	2012	43	2013-012	Noncompliance with Office of Management and Budget Circular A-87 Cost Principles
2011	2007	81	F-11-ED-EDUC-1	Noncompliance with Federal and State Equipment Management Regulations

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
14.228	\$100,831,446	Partially corrected; QC unresolved; Repeat in 2014, p.30	D-19
14.228	\$1,304,466	Partially corrected; QC unresolved	D-20
14.228	\$1,547,795	Partially corrected; QC unresolved	D-21
14.228	\$2,145,547	Partially corrected; QC unresolved	D-22
14.228	\$46,713,476	Partially corrected; QC unresolved; Repeat in 2014, p.33	D-23
14.228	\$33,588,190	Partially corrected; QC unresolved	D-24
14.228	\$1,414,541	Partially corrected; QC unresolved	D-25
14.228	\$58,279,963	Partially corrected; QC unresolved	D-26
14.228	\$45,721	Fully corrected; QC no further action needed	D-27
14.228	\$9,737	Fully corrected; QC no further action needed	D-28
17.258/259/260/278	n/a	Not corrected; Repeat in 2014, p.35	D-29
17.225	\$205,616	Fully corrected; QC no further action needed	D-30
20.205	n/a	Partially corrected; Repeat in 2014, p.36	D-31
20.205	\$144,228	Fully corrected; QC resolved	D-32
84.063/268	\$4,403	Not corrected; QC resolved; Repeat in 2014, p.41	D-33
84.033	\$26,694	Fully corrected; QC unresolved	D-34
84.010/011/013/173/287/358/365/367	\$96,183	Partially corrected; QC unresolved	D-35
84.027/938/940	n/a	No further action needed	D-36

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Education (Cont.)</u>				
Grambling State University:				
2013	2009	45	2013-013	Return of Title IV Funds
Recovery School District:				
2011	2007	84	F-11-ED-RSD-2	Inadequate Controls over Payroll
South Louisiana Community College:				
2013	2013	46	2013-014	Inadequate Administration of Federal Pell Grant Program Funds
2013	2008	48	2013-015	Late Return of Federal Pell Grant Program Funds
Southeastern Louisiana University:				
2013	2013	49	2013-016	Lack of Controls over TRIO Talent Search Program
University of Louisiana at Lafayette:				
2013	2013	52	2013-017	Untimely Reporting of Student Enrollment Status
<u>U.S. Department of Health and Human Services</u>				
Children and Family Services, Department of: (formerly Department of Social Services)				
2013	2012	53	2013-018	Control Weakness over Temporary Assistance for Needy Families Work Verification Plan
2013	2013	55	2013-019	Fraudulent Billings by Daycare Owner
2013	2013	57	2013-020	Inadequate Controls over Foster Care Program
2013	2013	58	2013-021	Noncompliance with TANF Eligibility Requirements
2012	2012	51	F-12-HHS-DCFS-2	Fraudulent Billings by Daycare Owner
2011	2011	100	F-11-HHS-DCFS-3	Noncompliance With TANF Eligibility Requirements
2010	2010	101	F-10-HHS-DSS-6	Ineligible Payments in the Temporary Assistance for Needy Families Program
Health and Hospitals, Department of:				
2013	2008	60	2013-022	Improper Payments to Non-Emergency Medical Transportation Services Providers
2013	2012	62	2013-023	Improper Payments to Waiver Services Provider
2012	2012	55	F-12-HHS-DHH-3	Improper Payments to Waiver Services Provider
2013	2013	64	2013-024	Inadequate Controls over Drug Rebate Collections
2013	2013	65	2013-025	Lack of Controls over Federal Cash Management Requirements
2013	2013	68	2013-026	Misappropriation of Public Funds
2013	2013	69	2013-027	Noncompliance with Approved Consolidated Cost Allocation Plan
2013	2013	71	2013-028	Noncompliance with Medicaid Regulations for an External Quality Review - Louisiana Behavioral Health Partnership Contractor

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.063/268	\$14,992	No further action needed; QC resolved	D-37
84.027/938	\$2,648	No further action needed; QC no further action needed	D-38
84.063	n/a	Partially corrected	D-39
84.063	n/a	Partially corrected, Repeat in 2014, p.47	D-40
84.044	\$53,945	Fully corrected; QC resolved	D-41
84.268	n/a	Fully corrected	D-42
93.558/714	n/a	Partially corrected; Repeat in 2014, p.52	D-43
93.575/596/713	\$70,160	Fully corrected; QC unresolved	D-44
93.658	\$37,323	Fully corrected; QC resolved	D-45
93.558	\$8,036	Partially corrected; QC unresolved, Repeat in 2014, p.55	D-46
93.575/596/713	\$16,405	Fully corrected; QC unresolved	D-47
93.558/714/716	\$35,893	No further action needed; QC no further action needed	D-48
93.558	\$6,274	No further action needed; QC no further action needed	D-49
93.778	\$8,488	Partially corrected; QC unresolved; Repeat in 2014, p.58	D-50
93.778	\$10,624	Partially corrected; QC unresolved; Repeat in 2014, p.61	D-51
93.778	\$43,536	Partially corrected; QC resolved	D-52
93.778	n/a	Fully corrected	D-53
93.767/778	n/a	Partially corrected, Repeat in 2014, p.64	D-54
93.778	n/a	Fully corrected	D-55
93.767/778	n/a	Partially corrected, Repeat in 2014, p.67	D-56
93.778	n/a	Fully corrected	D-57

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Health and Human Services (Cont.)				
Health and Hospitals, Department of: (Cont.)				
2012	2012	52	F-12-HHS-DHH-1	Improper Payments to Case Management Services Provider
2011	2011	102	F-11-HHS-DHH-1	Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers
2008	2008	108	F-08-HHS-DHH-4	Inadequate Internal Control over Cooperative Endeavor Agreements
Juvenile Justice, Department of Public Safety and Corrections, Office of:				
2013	2013	73	2013-029	Inadequate Controls over the Foster Care Program
Louisiana State University - Health Care Services Division:				
2013	2013	75	2013-030	Overcharging for Patient Services
Louisiana State University - Health Care Services Division - Medical Center of Louisiana at New Orleans:				
2012	2012	57	F-12-HHS-LSUHCD-1	Insufficient Support for Eligibility Determinations in the HIV Care Formula Grant Program
Public Health, Office of				
2012	2012	59	F-12-HHS-OPH-1	Inadequate Subrecipient Monitoring
U.S. Department of Homeland Security				
Executive Department:				
2013	2013	76	2013-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2012	2012	61	F-12-DHS-EXEC-DOA-OCD-4	Unsupported Hazard Mitigation Grant Program Project Costs
2012	2012	62	F-12-DHS-EXEC-DOA-OCD-5	Untimely Review of Hazard Mitigation Grant Program Recovery Status
Homeland Security and Emergency Preparedness, Governor's Office of:				
2013	2013	78	2013-032	Inadequate Identification of Federal Award Information to Subrecipients
Transportation and Development, Department of:				
2011	2010	116	F-11-DHS-DOTD-4	Inadequate Controls over the Disaster Grants - Public Assistance Program (CFDA 97.036)
2010	2010	105	F-10-DHS-DOTD-6	Inadequate Controls over the Disaster Grants - Public Assistance Program (CFDA 97.036)

(Concluded)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.778	\$3,892	Fully corrected; QC resolved	D-58
93.778	\$2,354,795	Fully corrected; QC unresolved	D-59
93.779	\$335,000	Partially corrected; QC unresolved	D-60
93.658	\$138,762	Partially corrected; QC resolved, Repeat in 2014, p.70	D-61
93.778	n/a	Fully corrected	D-62
93.917	\$67,000	Fully corrected; QC resolved	D-63
93.917	\$130,642	Fully corrected; QC resolved	D-64
97.039	\$23,702,363	Fully corrected; QC unresolved, Repeat in 2014, p.76	D-65
97.039	\$27,721	Partially corrected; QC unresolved	D-66
97.039	\$957,607	Partially corrected; QC unresolved	D-67
97.036/039	n/a	Fully corrected	D-68
97.036	\$98,090	Fully corrected; QC resolved	D-69
97.036	\$3,163	Fully corrected; QC resolved	D-70

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-001

Entity's Name: Children and Family Services, Department of

Finding Title: Inaccurate Federal Program Billing

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 25

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Health and Human Services

CFDA Number(s): 10.551/561/93.563/575/596

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 45,303

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

A manual (FRO), Federal report Only adjustment was prepared in September 2013, in the amount of \$45,303 to correctly report the funding of the reallocation of expenditures to all federal grants affected by the incorrect stat. CCAP expenditures in the amount of \$45,303 were reduced on the federal report.

Status of Finding Fully Corrected

Provide a description of the finding status.

CCAP was overcharged as a result of an error in calculating the number of cases used in Cost allocation. CCAP cases have been removed to account for the correct number of cases for the stat. Therefore, CCAP will not be part of that month's allocation.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-12-CC-EDUC-1**

Entity's Name: **Education, Department of**

Noncompliance With Office of Management and Budget Circular A-87

Finding Title: **Cost Principles**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 21

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Education

CFDA Number(s): 10.560/84.010/027

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 49,046

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

LDOE has received final determination letters from the USDOE pertaining to questioned costs related to CFDA#'s 84.010/027 and questioned costs of \$25,038 are considered resolved. However, the LDOE has not received a letter from the USDA for the remaining questioned costs related to CFDA #10.560 and questioned costs of \$24,008 remain unresolved.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

LDOE implemented corrective actions which included recoding of staff and A-87 training conducted by a Brunstein and Manasevit Law Firm staff attorney and have obtained amended certifications for employees involved.

In addition, the LDOE is implementing payroll coding audits and timesheet audits. A final determination letter has been received from the USDOE pertaining to the procedural aspect of the finding related to CFDA #'s 84.010/027 and this aspect of the finding is considered resolved and closed. LDOE has not received a determination letter from the USDA pertaining to the procedural aspect of the finding related to CFDA# 10.560;therefore, it remains unresolved.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-10-CC-LWC-1**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Improper Charging of Administrative Expenditures to Federal Awards**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 41

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Labor; U.S. Department of Health and Human Services

CFDA Number(s): 10.561/17.207/225/245/258/259/260/271/504/801/804/93.569

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 1,645,697

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

U.S. Department of Labor allowed \$1,605,585 as shown in final determination letters dated 12/18/2012 and 09/2011.
U.S. Department of Health and Hospitals has not provided a response to the \$1,883 pertaining to CSBG. The balance of \$38,229 was verbally allowed and an unsigned copy of the audit response was provided by USDA. Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up with the auditee on the audit finding; and a management decision was not issued on this portion of the finding.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Developed method to monitor changes in local office staffing. Will review periodically and update allocation table accordingly. USDOL officially accepted corrective action taken.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-11-CC-RSD-1

Entity's Name: Recovery School District

Finding Title: Noncompliance With A-87 Payroll Certification Regulations

Single Audit Report Year: 2011

Initial Year of Finding: 2008

Page Number (from Single Audit report): 38

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Health and Human Services

CFDA Number(s): 84.027/93.558

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding **No Further Action Needed**

Provide a description of the finding status.

According to OMB Circular A-133 Section 315 (b)(4), no further action is warranted for the finding on the basis that the following three conditions exist: (1) Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; (2) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; (3) A management decision was not issued.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-002

Entity's Name: Agriculture and Forestry, Department of

Finding Title: Inadequate Subrecipient Monitoring

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 26

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.568/569

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

Corrective action was taken.

Preparer's Name: Judy Fletcher

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-003

Entity's Name: Children and Family Services, Department of

Finding Title: Improper Employee Activity in Federal Programs

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 28

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 2,710

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The Department's Fraud and Recovery Unit identified improper activity by three DCFS employees who received SNAP or DSNAP benefits. The total loss of the three cases equaled \$3,102, of this amount \$392 has been collected. The remaining balance equals \$2,710.

Status of Finding Partially Corrected

Provide a description of the finding status.

The results fo the DCFS investigations were reported to the U.S. Department of Agriculture and the Legislative Auditor. DCFS maintains a zero tolerance for fraud, waste, and abuse. The Department prioritizes the implementation of strong policies and protocols in order to prevent and detect any possible fraud associated with the programs administered by the Department.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-11-USDA-DCFS-1

Entity's Name: Children and Family Services, Department of

Finding Title: Improper Employee Activity in Federal Program

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 40

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 12,744

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.

No further action needed has been selected because two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse. The Federal agency or pass-through entity is not currently following up with auditee on the audit finding and a management decision was not issued.

Status of Finding: No Further Action Needed

Provide a description of the finding status.

No further action needed has been selected because two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse. The Federal agency or pass-through entity is not currently following up with auditee on the audit finding and a management decision was not issued.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-004

Entity's Name: Public Health, Office of

Finding Title: Lack of Control over State Administrative Expenses

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 30

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.565

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 50,792

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Questionable costs have been refunded via Check# 4321540 dated 12/17/2013.

Status of Finding Fully Corrected

Provide a description of the finding status.

Corrective actions have been taken to assure Fiscal receives copies of all federal requirements for implementation.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-005

Entity's Name: Public Health, Office of

Finding Title: Lack of Monitoring over Food Storage and Distribution Activities

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 31

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.565

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

Corrective measures have satisfactorily resolved all concerns.

Preparer's Name: Margaret V. Smith

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-11-USDA-OPH-2

Entity's Name: Public Health, Office of

Finding Title: Noncompliance With Special Supplemental Nutrition Program for Women, Infants, and Children Requirements

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 43

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.557

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding No Further Action Needed

Provide a description of the finding status.

An error was made in the original calculation of amount due from 50% vendors. Currently, six vendors owe a total of \$235. A vendor overhaul led by FNS Regional Office has delayed the response to FY 11 ME findings. The program is waiting on clarification from FNS whether state should pursue the nominal balances, which are based on data from as far back as 2009 that could not be determined to be 100% valid due to past practices used to assess. The program has implemented ACH bank processing which stops vendors from redeeming above the maximum allowable rate.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-006

Entity's Name: Executive Department

Finding Title: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Single Audit Report Year: 2013

Initial Year of Finding: 2010

Page Number (from Single Audit report): 32

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 100,831,446

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

OCD/DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD/DRU.

Status of Finding Partially Corrected

Provide a description of the finding status.

OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant applicants. OCD continues to follow its policies and procedures to determine homeowner compliance with Road Home covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant as recently demonstrated by HUD's July 26, 2013 approval of three Action Plan Amendments (58, 59 &60) providing for unmet needs or additional assistance necessary to allow applicants to return home.

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**Schedule 8-3 Form
FYE 06/30/2013**

Finding Reference Number: **F-12-HUD-EXEC-DOA-OCD-2**
Entity's Name: **Executive Department**
Finding Title: **Inadequate Grant Recovery of Homeowners Assistance Program Awards**

Single Audit Report Year: 2012
Initial Year of Finding: 2010
Page Number (from Single Audit report): 24
Federal Grantor Agency(s): U.S. Department of Housing & Urban Development
CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 1,304,466

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
OCD/DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD/DRU.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant applicants. OCD continues to follow its policies and procedures to determine homeowner compliance with Road Home covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant as recently demonstrated by HUD's July 26, 2013 approval of
three Action Plan Amendments (58, 59 &60) providing for unmet needs or additional assistance necessary to allow applicants to return home.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-11-HUD-EXEC-DOA-OCD-1

Entity's Name: Executive Department

Finding Title: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 49

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 1,547,795

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

OCD/DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD/DRU.

Status of Finding Partially Corrected

Provide a description of the finding status.

OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant applicants. OCD continues to follow its policies and procedures to determine homeowner compliance with Road Home covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant as recently demonstrated by HUD's July 26, 2013 approval of three Action Plan Amendments (58, 59 &60) providing for unmet needs or additional assistance necessary to allow applicants to return home.

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Revised 2014

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-10-HUD-EXEC-DOA-OCD-2**

Entity's Name: **Executive Department**

Finding Title: **Inadequate Recovery of Homeowner Assistance Program Awards**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 56

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 2,145,547

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

OCD/DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD/DRU.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant applicants. OCD continues to follow its policies and procedures to determine homeowner compliance with Road Home covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant as recently demonstrated by HUD's July 26, 2013 approval of three Action Plan Amendments (58, 59 &60) providing for unmet needs or additional assistance necessary to allow applicants to return home.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-007

Entity's Name: Executive Department

Finding Title: Inadequate Recovery of Small Rental Property Program Loans

Single Audit Report Year: 2013

Initial Year of Finding: 2011

Page Number (from Single Audit report): 35

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 46,713,476

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

As of June 30, 2013, OCD/DRU identified a total of 549 SRPP applicants noncompliant with the terms of their loan agreements. At the conclusion of the FY2013 audit, 76 of these files has become compliant. That number has now increased to 209 compliant. The current total of noncompliant files from the FY13 audit is 340 totaling \$28,547,736. This is a 38% reduction in the noncompliant population.

Status of Finding Partially Corrected

Provide a description of the finding status.

The Small Rental Property Program (SRPP) has developed the loan recovery (aka Non Compliance Mitigation) policy and process for implementation. An IT system has been developed and deployed on 5/16/13 to process noncompliant files. An Executive Compliance Committee (ECC) has been formed; responsible for the review of files and making recommendations regarding the disposition of noncompliant files. A Non-Compliance Mitigation Guide has been developed and periodic meetings with staff are conducted to update the Guide. The Program continues to provide assistance to noncompliant property owners in an effort to bring them into compliance thereby negating the need for recovery. In the event compliance cannot be achieved, the Executive Compliance Committee will take appropriate action to pursue recovery as necessary.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-12-HUD-EXEC-DOA-OCD-3

Entity's Name: Executive Department

Finding Title: Inadequate Recovery of Small Rental Property Program Loans

Single Audit Report Year: 2012

Initial Year of Finding: 2011

Page Number (from Single Audit report): 27

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 33,588,190

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

Pursuant to OCD's response to LLA dated 3/21/13, OCD concurred that 425 files totaling \$33,588,190 were noncompliant at the commencement of the LLA's audit. However, by the conclusion of that audit, that amount had been reduced to 349 files totaling \$28,758,980. Furthermore, that population has since be reduced to 178 files totaling \$13,124,186. These 178 files are being processed by the Noncompliance Mitigation team.

Status of Finding Partially Corrected

Provide a description of the finding status.

The Small Rental Property Program (SRPP) has developed the loan recovery (aka Non Compliance Mitigation) policy and process for implementation. An IT system has been developed and deployed on 5/16/13 to process noncompliant files. An Executive Compliance Committee (ECC) has been formed; responsible for the review of files and making recommendations regarding the disposition of noncompliant files. A Non-Compliance Mitigation Guide has been developed and periodic meetings with staff are conducted to update the Guide. The Program continues to provide assistance to noncompliant property owners in an effort to bring them into compliance thereby negating the need for recovery. In the event compliance cannot be achieved, the Executive Compliance Committee will take appropriate action to pursue recovery as necessary.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-11-HUD-EXEC-DOA-OCD-2

Entity's Name: Executive Department

Finding Title: Inadequate Recovery of Small Rental Property Program Loans

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 1,414,541

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

Pursuant to OCD's response to LLA dated 2/17/11, OCD concurred that 17 files totaling \$1,414,541 were noncompliant at the commencement of the LLA's audit. However, by the conclusion of that audit and at the time of OCD's response, that amount was reduced to 11 files totaling \$1,276,931.31. Furthermore, this fail population is currently at eight files totaling \$924,844. These 8 files have been transferred to the Noncompliance Mitigation team for further processing.

Status of Finding Partially Corrected

Provide a description of the finding status.

The Small Rental Property Program (SRPP) has developed the loan recovery (aka Non Compliance Mitigation) policy and process for implementation. An IT system has been developed and deployed on 5/16/13 to process noncompliant files. An Executive Compliance Committee (ECC) has been formed; responsible for the review of files and making recommendations regarding the disposition of noncompliant files. A Non-Compliance Mitigation Guide has been developed and periodic meetings with staff are conducted to update the Guide. The Program continues to provide assistance to noncompliant property owners in an effort to bring them into compliance thereby negating the need for recovery. In the event compliance cannot be achieved, the Executive Compliance Committee will take appropriate action to pursue recovery as necessary.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-12-HUD-EXEC-DOA-OCD-1

Entity's Name: Executive Department

Finding Title: Community Development Block Grant Awards Identified for Grant

Recovery

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 22

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 58,279,963

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

OCD/DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD/DRU.

Status of Finding Partially Corrected

Provide a description of the finding status.

OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant applicants. OCD continues to follow its policies and procedures to determine homeowner compliance with Road Home covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant as recently demonstrated by HUD's July 26, 2013 approval of three Action Plan Amendments (58, 59 &60) providing for unmet needs or additional assistance necessary to allow applicants to return home.

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**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-11-HUD-LLT-1

Entity's Name: Louisiana Land Trust

Finding Title: Unallowable Demolition Costs

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 54

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 45,721

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.
No Further Action Needed as per OMB Circular A-133 Section 315(b)(4)-two years have passed since the audit report in which the finding occurred and was submitted to the Federal clearinghouse. Federal agency is not currently following up on the finding and no management decision issued.

Status of Finding Fully Corrected

Provide a description of the finding status.
The program has been closed out and all questioned cost have been returned to OCD.

Preparer's Name: Rachel Monjure

Preparer's E-mail Address: rhaygood@lalandtrust.us

Phone Number: 225-396-0784

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-11-HUD-LLT-2

Entity's Name: Louisiana Land Trust

Finding Title: Untimely Discontinuance of Property Maintenance

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 9,737

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.

No Further Action Needed as per OMB Circular A-133 Section 315(b)(4)-two years have passed since the audit report in which the finding occurred and was submitted to the Federal clearinghouse. Federal agency is not currently following up on the finding and no management decision issued.

Status of Finding Fully Corrected

Provide a description of the finding status.

This item has been fully corrected with the passage of Non-Substantial -APA #57 Revisions to the fullest Allocation APA 20- Road Home Property Disposition and Redevelopment Process which allows LLT to continue to pay for disposition cost after transfer for up to 30 days"to ensure proper recordation, transfer, maintenace cessation and other close out activities." The same provisions were added to APA #21 for the Second Allocation.

Preparer's Name: Rachel Monjure

Preparer's E-mail Address: rhaygood@lalandtrust.us

Phone Number: 225-395-0784

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-008

Entity's Name: Louisiana Workforce Commission

Finding Title: Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster

Single Audit Report Year: 2013

Initial Year of Finding: 2009

Page Number (from Single Audit report): 37

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.258/259/260/278

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Not Corrected

Provide a description of the finding status.

Limited funding has stalled implementation of the existing corrective action plan. LWC is working closely with its assigned Federal Project Officer to re-establish a monitoring unit that satisfies federal requirements.

Preparer's Name: Bennett J. Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-10-USDOL-LWC-5**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Noncompliance With Record Retention Policy**

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Page Number (from Single Audit report): 68

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 205,616

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

The final determination letter failed to address the questioned cost. Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the Federal agency is not currently following up with the auditee on the audit finding; and a management decision was not issued on this finding.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Corrective action was taken. All employers must file quarterly wage records electronically.

Preparer's Name: Bennett J. Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-009

Entity's Name: Transportation and Development, Department of

Finding Title: Inadequate Controls Over Change Order Approvals

Single Audit Report Year: 2013

Initial Year of Finding: 2010

Page Number (from Single Audit report): 39

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.
n/a

Status of Finding Partially Corrected

Provide a description of the finding status.
Three reports from DOTD's SiteManager system have been modified to include all required change order approvals for the specific change order types, including the FHWA representative. Any outstanding approvals remain highlighted on the system report until all required approvals are obtained. Additionally, we continue to discuss the change order approval process with project engineers in the mandatory statewide meetings and via email.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

Schedule 8-3 Form
FYE 06/30/2014

Finding Reference Number: 2013-010

Entity's Name: Transportation and Development, Department of

Finding Title: Overbilled Indirect Costs

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 40

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 144,228

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The Indirect Cost Rate Proposal for FY2014 was corrected to deduct the IAT from the Legislative Auditor and has been approved by FHWA. The credit will be processed through the carryforward method used in the proposal. The calculation for actuals in the 2015 proposal will adjust for these costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

The Indirect Cost Rate Proposal for FY2014 was corrected and approved by FHWA. DOTD has taken a more proactive role in the preparation and review of the Indirect Cost Proposal. There are now two levels of review in the preparation of the proposal along with cursory reviews by the Financial Services Administrator, Budget Administrator, and Deputy Undersecretary of Management and Finance. A consultant has been retained for review of the proposal after completion.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-011

Entity's Name: Delgado Community College

Finding Title: Title IV Funds Not Returned

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 41

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063/268

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 4,403

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Resolved. Funds have been returned.

Status of Finding Not Corrected

Provide a description of the finding status.

Procedures have been outlined to correct.

Preparer's Name: Rodney Johnson, Jr

Preparer's E-mail Address: rjohns@dcc.edu

Phone Number: 504-762-3075

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-12-ED-DCC-1**

Entity's Name: **Delgado Community College**

Finding Title: **Misappropriation of Federal Work-Study Program Funds**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 40

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.033

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 26,694

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Unresolved-claim for reimbursement filed and being reviewed

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Fully Corrected-Corrective Actions Taken

Preparer's Name: Rodney Johnson, Jr

Preparer's E-mail Address: rjohns@dcc.edu

Phone Number: 504-762-3075

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-012

Entity's Name: Education, Department of

Finding Title: Noncompliance with Office of Management and Budget Circular A-87

Cost Principles

Single Audit Report Year: 2013

Initial Year of Finding: 2012

Page Number (from Single Audit report): 43

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.010/011/013/173/287/358/365/367

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 96,183

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The Office of Special Education and Rehabilitative Services (OSERS), responsible for questioned costs related to CFDA# 84.173, has not issued a determination for questioned costs of \$227 therefore, they remain unresolved. LDOE received a final determination from the USDOE for the remaining questioned costs totaling \$95,956 and they are considered resolved.

Status of Finding Partially Corrected

Provide a description of the finding status.

USDOE issued a final determination concerning the procedural aspect of the finding relating to CFDA #s 84.010/011/013/287/358/365/367 and it is considered resolved and closed. However, a final determination letter has not been received from the Office of Special Education and Rehabilitative Services (OSERS),who is responsible for the procedural aspect of the finding pertaining to CFDA# 84.173. LDOE has improved its internal controls to ensure salaries and benefits related to federal programs are distributed correctly.

Preparer's Name: Leslie L Jewell

Preparer's E-mail Address: Leslie.Jewell@la.gov

Phone Number: 225-219-4426

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-11-ED-EDUC-1**

Entity's Name: **Education, Department of**

Noncompliance With Federal and State Equipment Management

Finding Title: **Regulations**

Single Audit Report Year: 2011

Initial Year of Finding: 2007

Page Number (from Single Audit report): 81

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/938/940

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **No Further Action Needed**

Provide a description of the finding status.

Per OMB Circular A-133 Section 315(b)(4), this finding no longer warrants further action due to the following conditions being met:

a. Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse.

b. The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding.

c. A management decision was not issued.

Preparer's Name: Leslie L Jewell

Preparer's E-mail Address: Leslie.Jewell@la.gov

Phone Number: 225-219-4426

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-013

Entity's Name: Grambling State University

Finding Title: Return of Title IV Funds

Single Audit Report Year: 2013

Initial Year of Finding: 2009

Page Number (from Single Audit report): 45

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063/268

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 14,992

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Grambling performed a 100% file review of all the Title IV recipients who withdrew during the period covered by the audit (July 1, 2012 through June 30, 2013) to determine the extent of student who received Title IV aid and who withdrew (officially or unofficially) on or before the 60% point of enrollment. All required funds have been returned.

Status of Finding No Further Action Needed

Provide a description of the finding status.

The corrective plan that was implemented has proven to be effective and there was no repeated findings for the FY2014. GSU received a letter from Department of Education dated 8/15/14, stating "all required funds have been returned and no further action is required on this finding".

Preparer's Name: Moroline Washington

Preparer's E-mail Address: washingtonm@gram.edu

Phone Number: 318-274-6409

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-11-ED-RSD-2

Entity's Name: Recovery School District

Finding Title: Inadequate Controls Over Payroll

Single Audit Report Year: 2011

Initial Year of Finding: 2007

Page Number (from Single Audit report): 84

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/938

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 2,648

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.

According to OMB Circular A-133 Section 315 (b)(4), no further action is warranted for the finding on the basis that the following three conditions exist: (1) Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; (2) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; (3) A management decision was not issued.

Status of Finding: No Further Action Needed

Provide a description of the finding status.

According to OMB Circular A-133 Section 315 (b)(4), no further action is warranted for the finding on the basis that the following three conditions exist: (1) Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; (2) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; (3) A management decision was not issued.

Preparer's Name: Carlos Dickerson

Preparer's E-mail Address: carlos.dickerson@la.gov

Phone Number: 225-342-3721

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-014

Entity's Name: South Louisiana Community College

Finding Title: Inadequate Administration of Federal Pell Grant Program Funds

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 46

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.
A 100% file review was submitted to the Department of Education, and changes have been made to ensure future compliance of Return of Title IV funds. Because of the merger, reconciliation of the 12-13 aid year had to be delayed until the merger PDA was approved. The reconciliation for the 12-13 aid year is currently in process in cooperation with COD. Beginning with the 14-15 aid year and beyond, monthly reconciliations will be conducted to help in determining the eligibility of PELL to students.

Preparer's Name: Carla Ortego

Preparer's E-mail Address: carla.ortego@solacc.edu

Phone Number: 337-521-8922

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-015

Entity's Name: South Louisiana Community College

Finding Title: Late Return of Federal Pell Grant Program Funds

Single Audit Report Year: 2013

Initial Year of Finding: 2008

Page Number (from Single Audit report): 48

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.
To correct late returns of Federal PELL Grant funds, the financial aid office has joined with Information Management Specialist and the Registrar to develop a report that is run daily which identifies all students who withdrew from school the previous day. When it is determined that a withdrawn student completed less than 60% of his semester, a Return of Title IV funds (R2T4) is processed immediately. For those who complete a semester but receive all F's, or a zero GPA for the semester, and it can be determined that the student did not complete the semester, and did not formally withdraw, an R2T4 is processed within 30 days of the end of the semester. If it is determined that the student remained in class and acutally earned all F's, then no R2T4 is processed.

Preparer's Name: Carla Ortego

Preparer's E-mail Address: carla.ortego@solacc.edu

Phone Number: 337-521-8922

Finding Reference Number: 2013-016

Entity's Name: Southeastern Louisiana University

Finding Title: Lack of Controls over TRIO Talent Search Program

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 49

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.044

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 53,945

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The U.S. Department of Education has accepted the corrective actions taken by the University. Based upon its review of information and documentation for this finding, the U.S. Department of Education will not seek a return of funds to the agency. The finding is resolved.

Status of Finding Fully Corrected

Provide a description of the finding status.

Participating schools have documented that the computers previously on loan have been destroyed or surplus. Proper procedures for the surplus of these items was not followed. As a result, the practice of loaning equipment to participating schools has been discontinued. Moveable property items listed in the wrong physical location have been updated in the University's Asset Management System. The students in question as to eligibility have been confirmed to be eligible for participation in the program. All paperwork has since been collected and all updates have been made to the student database. Procedures have been adopted which require all application data to be input by the Assistant Directors, previously input by Outreach Specialists. The Director audits the data through a periodic check of the data.

Preparer's Name: Nettie Burchfield

Preparer's E-mail Address: nburchfield@selu.edu

Phone Number: 985-549-2088

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-017

Entity's Name: University of Louisiana at Lafayette

Finding Title: Untimely Reporting of Student Enrollment Status

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.268

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.
Corrective action was taken. This finding has been fully corrected and no longer exists.

Preparer's Name: Cindy Perez

Preparer's E-mail Address: cfs4686@louisiana.edu

Phone Number: 337-482-6497

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-018

Entity's Name: Children and Family Services, Department of

Finding Title: Control Weakness over Temporary Assistance for Needy Families Work Verification Plan

Single Audit Report Year: 2013

Initial Year of Finding: 2012

Page Number (from Single Audit report): 53

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558/714

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

N/A

Status of Finding Partially Corrected

Provide a description of the finding status.

A corrective action plan has been put into place that requires supervisors to review the JBM203R1 to ensure referral codes are correct and cases are counted correctly. The TANF Regional Consultant will continue to review the TANF cases to ensure compliance with verification of work activity hours.

Preparer's Name: TAMMY MARTIN

Preparer's E-mail Address: tammy.martin@la.gov

Phone Number: 225-342-7083

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-019

Entity's Name: Children and Family Services, Department of

Finding Title: Fraudulent Billings by Daycare Owner

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596/713

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 70,160

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The Fraud and Recovery Unit has collected \$7,500 of the \$70,160 in question.

Status of Finding Fully Corrected

Provide a description of the finding status.

DCFS has implemented the TOTS system, an automated Child Care Time and Attendance system that provides accurate and timely tracking and reporting of time and attendance data. Midpoint eligibility reviews are conducted to verify compliance. DCFS has created a monthly report matching provider and children in care of those providers. Field Staff are responsible for reviewing reports for policy violations.

Preparer's Name: TAMMY MARTIN

Preparer's E-mail Address: tammy.martin@la.gov

Phone Number: 225-342-7083

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-020

Entity's Name: Children and Family Services, Department of

Finding Title: Inadequate Controls over Foster Care Program

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 57

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.658

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 37,323

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

DCFS has totally recouped \$37,323 from OJJ based on applicable FMAP rates.

Status of Finding Fully Corrected

Provide a description of the finding status.

The DCFS Child Welfare Section has enhanced contract oversight to confirm FMAP rates at the time of payment approval.

Preparer's Name: TAMMY MARTIN

Preparer's E-mail Address: tammy.martin@la.gov

Phone Number: 225-342-7083

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-021

Entity's Name: Children and Family Services, Department of

Finding Title: Noncompliance with TANF Eligibility Requirements

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 58

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 8,036

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

DCFS did not have complete eligibility and related documentation for TANF clients resulting in \$8,036 of
questioned costs. A review revealed that DCFS did not comply with federal documentation requirements.
There is \$1,688 of ineligible benefits that need to be collected.

Status of Finding Partially Corrected

Provide a description of the finding status.

A corrective action plan has been put into place that requires supervisors to review each TANF Cash Assistance
application prior to certification to ensure the Notice of Cooperations with Child Support Enforcement and the
Agreement to Relinquish Child Support Payments was signed by the client and is filed in the OnBase repository.

Preparer's Name: TAMMY MARTIN

Preparer's E-mail Address: tammy.martin@la.gov

Phone Number: 225-342-7083

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-12-HHS-DCFS-2

Entity's Name: Children and Family Services, Department of

Finding Title: Fraudulent Billings by Daycare Owner

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 51

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596/713

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 16,405

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The Fraud & Recovery Unit has collected \$1,022 of the \$16,405 in question.

Status of Finding Fully Corrected

Provide a description of the finding status.

DCFS has implemented the TOTS system, an automated child care time and attendance system that provides accurate and timely tracking and reporting of time and attendance data. Midpoint eligibility reviews are conducted to verify compliance. DCFS has created a monthly report matching provider and children in care of those providers. Field Staff are responsible for reviewing reports for policy violations.

Preparer's Name: TAMMY MARTIN

Preparer's E-mail Address: tammy.martin@la.gov

Phone Number: 225-342-7083

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-11-HHS-DCFS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Noncompliance With TANF Eligibility Requirements**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 100

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558/714/716

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 35,893

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

No further action needed has been selected because two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse. The Federal agency or pass-through entity is not currently following up with auditee on the audit finding and a management decision was not issued.

Status of Finding **No Further Action Needed**

Provide a description of the finding status.

No further action needed has been selected because two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse. The Federal agency or pass-through entity is not currently following up with auditee on the audit finding and a management decision was not issued.

Preparer's Name: TAMMY MARTIN

Preparer's E-mail Address: tammy.martin@la.gov

Phone Number: 225-342-7083

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-10-HHS-DSS-6

Entity's Name: Children and Family Services, Department of

Finding Title: Ineligible Payments in the Temporary Assistance for Needy Families Program

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 101

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 6,274

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.

No further action needed has been selected because two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse. The Federal agency or pass-through entity is not currently following up with auditee on the audit finding and a management decision was not issued.

Status of Finding: No Further Action Needed

Provide a description of the finding status.

No further action needed has been selected because two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse. The Federal agency or pass-through entity is not currently following up with auditee on the audit finding and a management decision was not issued.

Preparer's Name: TAMMY MARTIN

Preparer's E-mail Address: tammy.martin@la.gov

Phone Number: 225-342-7083

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-022

Entity's Name: Health and Hospitals, Department of
Finding Title: Improper Payments to Non-Emergency Medical Transportation Services Providers

Single Audit Report Year: 2013
Initial Year of Finding: 2008
Page Number (from Single Audit report): 60

Federal Grantor Agency(s): U.S. Department of Health and Human Services
CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 8,488

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
These funds will be returned on the 9/30/14 quarterly CMS report.

Status of Finding Partially Corrected

Provide a description of the finding status.
According to the finding response letter dated October 7, 2013, Department of Health and Hospitals staff will continue to work with Non-Emergency Medical Transportation (NEMT) providers to ensure that all NEMT rules and regulations are enforced.

Preparer's Name: Jennifer Case
Preparer's E-mail Address: Jennifer.Case@LA.GOV
Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-023

Entity's Name: Health and Hospitals, Department of

Finding Title: Improper Payments to Waiver Services Provider

Single Audit Report Year: 2013

Initial Year of Finding: 2012

Page Number (from Single Audit report): 62

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 10,624

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

While there may have been documentation errors by direct support staff when an individuals' schedule changed, OCDD maintains that this does not reach the level of Improper Payments to Service Providers. There were no overpayments paid to the provider and they were within the prior authorizations for their work. OCDD will update the New Opportunities Manual to reflect flexibility in an individuals' daily/weekly schedule. These funds will be returned on the 9/30/14 quarterly CMS report.

Status of Finding Partially Corrected

Provide a description of the finding status.

The provider was contacted about training and the importance of accurate record keeping (documentation of progress notes, timesheets, and schedule changes).

OCDD has continued to provide training statewide to provider agencies (documentation of changes in a recipient's schedule) via quarterly meetings, mailouts, etc. thus instituting continued training and oversight by providers to their direct support staff on proper time sheet/documentation (including progress notes). There were revisions to the NOW manual effective April 1, 2014.

Preparer's Name: Jennifer Case

Preparer's E-mail Address: Jennifer.Case@LA.GOV

Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-12-HHS-DHH-3**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Payments to Waiver Services Provider**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 43,536

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Department of Health and Hospitals is still in negotiations with the federal government. The amount may be \$0 or overturned which would lead to a determination letter from the federal government. The funds were returned on the 9/30/13 quarterly report.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

As indicated in our response dated November 28, 2012, DHH put in place investigative action and identified other documentation that indicated the payments were not improperly made. The recipient and patient were not living together even though the patient's driver's license address was identical to the recipient's home. A statement was received from a 3rd party that indicated the provider was living in a separate residence. The anticipated completion date of Feb. 1, 2013 was met.

Preparer's Name: Jennifer Case

Preparer's E-mail Address: Jennifer.Case@LA.GOV

Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-024

Entity's Name: Health and Hospitals, Department of

Finding Title: Inadequate Controls over Drug Rebate Collections

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 64

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.
As of October 2013, the Pharmacy Rebate Program has implemented new internal controls where the responsibility for the issuance of these letters is coordinated between DHH's Rebate Supervisor and the UNO Assistant Director over Drug Rebate.

Preparer's Name: Jennifer Case

Preparer's E-mail Address: Jennifer.Case@LA.GOV

Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-025

Entity's Name: Health and Hospitals, Department of

Finding Title: Lack of Controls over Federal Cash Management Requirements

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 65

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.767/778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.
Fiscal management staff have implemented changes in the review and approval process for calculating and drawing down federal funds. The process for reconciliation of the Medicaid draws will follow the method used by the Centers for Medicare Services (CMS). Finally, the interest schedules have been updated and undergo a second level review before submission to the Office of Statewide Reporting and Accounting Policy (OSRAP). This finding has been reviewed by the Department of Health and Human Services as evidenced by a letter dated 5/13/14.

Preparer's Name: Jennifer Case

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Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-026

Entity's Name: Health and Hospitals, Department of

Finding Title: Misappropriation of Public Funds

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 68

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

The funds (\$416,255) have been returned to the Department of Health and Human Services.

Status of Finding Fully Corrected

Provide a description of the finding status.

As of the finding response letter dated October 10, 2013, a process has been implemented for certain checks to be received directly at secure bank lockboxes. Checks are recorded and deposited by the bank. Controls have been implemented over the processing of incoming mail that includes recording checks received on a check log and restrictively endorsing checks when they are first received. A new policy has been developed that addresses the proper receipt and safeguarding of checks and all employees have been trained on this policy.

Preparer's Name: Jennifer Case

Preparer's E-mail Address: Jennifer.Case@LA.GOV

Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-027

Entity's Name: Health and Hospitals, Department of

Finding Title: Noncompliance with Approved Consolidated Cost Allocation Plan

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 69

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.767/778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

A revised cost allocation plan was submitted in September, 2013 and approved on April 11, 2014.

Preparer's Name: Jennifer Case

Preparer's E-mail Address: Jennifer.Case@LA.GOV

Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-028

Entity's Name: Health and Hospitals, Department of
Finding Title: Noncompliance with Medicaid Regulations for an External Quality Review - Louisiana Behavioral Health Partnership Contractor

Single Audit Report Year: 2013
Initial Year of Finding: 2013
Page Number (from Single Audit report): 71

Federal Grantor Agency(s): U.S. Department of Health and Human Services
CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.
A contract has been awarded for External Quality review to IPRO. A list of deliverables has been developed and the technical report for contract year 1 was submitted to OBH on 6/11/14.

Preparer's Name: Jennifer Case
Preparer's E-mail Address: Jennifer.Case@LA.GOV
Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-12-HHS-DHH-1

Entity's Name: Health and Hospitals, Department of

Finding Title: Improper Payments to Case Management Services Provider

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 3,892

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.
Department of Health and Hospitals is still in negotiations with CMS to administer rules and policy manuals developed by DHH. The office of Program Integrity has sanctioned the provider for the questioned cost of \$5,578 (\$3,892 for federal and \$1,686 for state). The federal portion was returned on the 9/30/13 quarterly CMS report.

Status of Finding Fully Corrected

Provide a description of the finding status.
As indicated in our response dated November 29, 2012 a protocol has been developed for training new case management agencies who enroll with EarlySteps to prevent the errors made by the provider. The provider has been notified and recoupment of the funds has started. The protocol was put into place December 1, 2012.

Preparer's Name: Jennifer Case

Preparer's E-mail Address: Jennifer.Case@LA.GOV

Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-11-HHS-DHH-1**

Entity's Name: **Health and Hospitals, Department of
Improper Payments to Greater New Orleans Community Health
Connection Waiver Service Providers**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 102

Federal Grantor Agency(s): U.S. Department of Health and Human Services
CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 2,354,795

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
Department of Health and Hospitals is still in negotiations with the federal government. Part of the amounts questioned above could be overturned. DHH is waiting for a determination letter arising from discussions and clarifications on eligibility for the time period and payments to the providers.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
DHH and CMS are in discussion to allow expenditures identified in the audit report and further action is not required. Copies of licenses for provider types licensed by DHH were added to provider enrollment files by March 30, 2012. Mathematical errors were corrected during reconciliation completed March 30, 2012. DHH initiated legal actions to recover overpayments from all closed sites. Quarterly infrastructure reports were received from the provider that was in question prior to December 2011. All corective actions have been taken.

Preparer's Name: Jennifer Case
Preparer's E-mail Address: Jennifer.Case@LA.GOV
Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-08-HHS-DHH-4**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Inadequate Internal Control Over Cooperative Endeavor Agreements**

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Page Number (from Single Audit report): 108

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.779

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 335,000

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
For those cooperative endeavors that have been repaid or are being repaid through payment plans, DHH has returned the costs to the Federal Government. Three cooperative endeavors have been turned over to DHH Legal for action. Collection efforts will be initiated in the State Fiscal Year 2015.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
DHH is performing extensive reviews on cooperative endeavor agreements to identify those with questionable signatures and is taking corrective action on those agreements that are identified as questionable. For those that collection efforts have not been initiated, collections will begin in the State Fiscal Year 2015.

Preparer's Name: Jennifer Case

Preparer's E-mail Address: Jennifer.Case@LA.GOV

Phone Number: 225-342-9333

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-029

Entity's Name: Juvenile Justice, Department of Public Safety and Corrections, Office of

Finding Title: Inadequate Controls over the Foster Care Program

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 73

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.658

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 138,762

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

1. The offset was requested against the 1st Quarter Billing of FY14. Due to responses/direction needed at DCFS' agency level as the primary recipient, lagged offset/reimbursement was not initiated/made until August 2014 (\$137,853) - J4 360 403IVEREIM. 2. LLA provided the file samples as requested in September 2014 (\$909). The two SSI questioned cost samples for the period of February 2013 were refunded to Social Security/rectified in April 2013. The one Support Enforcement questioned cost sample for the period of February 2013 was refunded to DCFS via J4 403 IVEREIM/rectified in October 2014 as soon as the file samples were provided by LLA, researched and confirmed.

Status of Finding Partially Corrected

Provide a description of the finding status.

1. A formula error in the calculation spreadsheet accounted for the duplication. Additional "protected cell" actions have been taken to ensure the formula is not affected in the future. 2. Policy and Procedures have been updated to ensure that Supplemental Security Income (SSI), Support Enforcement and Non-Secure Care Parental Assessment revenues are deducted from the IV-E reimbursement request calculations to further ensure that IV-E reimbursement requests are not being over billed.

Preparer's Name: Wanda Armwood

Preparer's E-mail Address: wanda.armwood@la.gov

Phone Number: (225) 287-7936

Revised 2014

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-030

Entity's Name: Louisiana State University - Health Care Services Division

Finding Title: Overcharging for Patient Services

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 75

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Claims that were identified as having errors have been adjusted or voids have been filed and being worked according to the requirements of the payer for refunds. LSU HCSD is following up on accounts where payers have not yet recouped the money due them . In addition, LSU HCSD has submitted a revised Medicare cost report.
To date, Novitas has not audited this revised cost report.

Status of Finding Fully Corrected

Provide a description of the finding status.
Monies due payers have been adjusted or voided and the Medicare cost report has been revised. Practices at UMCLA were changed that lead to most of the double billing of the identified accounts. LSU Health Care Services Division is no longer billing for UMCLA claims as of June 23, 2014. For the hospital that remains with LSU Health Care Services Division, HCSD now has an electronic health record system in place that produces a workqueue of pharmacy charges within specific parameters that will not be posted until a designated person in the pharmacy department reviews and releases the charges, which will serve as a check and balance for that department's charges. In addition, the remaining LSU HCSD hospital only charges pharmaceuticals upon dispense, which also provides controls over inaccurate charging.

Preparer's Name: Rebecca Reeves

Preparer's E-mail Address: rreeve@lsuhsc.edu

Phone Number: 985-878-1639

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-12-HHS-LSUHCS-1**
Entity's Name: **Louisiana State University - Health Care Services Division - Medical Center of Louisiana at New Orleans**
Finding Title: **Insufficient Support for Eligibility Determinations in the HIV Care Formula Grant Program**

Single Audit Report Year: 2012
Initial Year of Finding: 2012
Page Number (from Single Audit report): 57

Federal Grantor Agency(s): U.S. Department of Health and Human Services
CFDA Number(s): 93.917

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 67,000

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
The Questionable Costs have been satisfactorily resolved per memorandum received from the Health Resources and Services Administration, Division of Financial Integrity, Office of Federal Assistance Management.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Corrective action for the audit finding was implemented 7/1/2012 with the rollout of the new ADAP eligibility determination process.

Preparer's Name: Mark E. Robichaux, CPA
Preparer's E-mail Address: mrobic2@lsuhsc.edu
Phone Number: 225-354-3771

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: **F-12-HHS-OPH-1**

Entity's Name: **Public Health, Office of**

Finding Title: **Inadequate Subrecipient Monitoring**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 59

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.917

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 130,642

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Based on a memo from Audrey L White, Auditor for the Division of Fiscal Integrity, Office of Federal Assistance
Management, Health Resources and Services Administration, received on November 15, 2013 by the office of Kristy
Nichols, Commissioner for the State of Louisiana on November, HRSA (the federal funder of the Ryan White program)
considers that these findings have been satisfactorily resolved.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

The HRSA portion of this audit is considered closed. Corrective action has been taken and is satisfactorily resolved.

Preparer's Name: Kira Radtke Friedrich, Services Manager

Preparer's E-mail Address: kira.radtke@la.gov

Phone Number: 504 568 7474

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-031

Entity's Name: Executive Department

Finding Title: Hazard Mitigation Grant Program Awards Identified for Grant Recovery

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 76

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 23,702,363

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

In a December 3, 2014 management decision letter, FEMA indicated that the finding was resolved, but FEMA indicated that the amount of questioned costs to be disallowed was "To be Determined". This is a reference to the process of establishing a determination at the conclusion of the grant period.

Status of Finding Fully Corrected

Provide a description of the finding status.

In a December 3, 2014 management decision letter, FEMA indicated that the finding was resolved, but FEMA also indicated that, there is an ongoing effort by GOHSEP, OCD, and FEMA working on a path toward resolution. This finding is considered resolved but will remain open until the resolution process is completed.

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Phone Number: 225-330-0777

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-12-DHS-EXEC-DOA-OCD-4

Entity's Name: Executive Department

Finding Title: Unsupported Hazard Mitigation Grant Program Project Costs

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 61

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 27,721

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

OCD/DRU HMGP has not received correspondence from GOHSEP or FEMA regarding the final disallowance or resolution of questioned costs. Once FEMA has identified the sample projects to be assessed, OCD/DRU HMGP expects further guidance.

Status of Finding Partially Corrected

Provide a description of the finding status.

OCD/DRU HMGP continues to work closely with GOHSEP in preparing payment requests and including documentation to support reimbursement requests. Additionally, OCD/DRU HMGP continues to seek guidance from GOHSEP and FEMA when unique circumstances arise regarding the allowance of project costs under 44 CFR Part 13. Lastly, OCD is actively pursuing the recoupment of funds from applicants and contractors where applicable for any disallowed costs identified.

Preparer's Name: Stacey Terrio

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Phone Number: 225-330-0777

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-12-DHS-EXEC-DOA-OCD-5

Entity's Name: Executive Department

Finding Title: Untimely Review of Hazard Mitigation Grant Program Recovery Status

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 62

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 957,607

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

OCD/DRU HMGP has not received correspondence from GOHSEP or FEMA regarding the final disallowance or resolution of questioned costs. Once FEMA has identified the sample projects to be assessed, OCD/DRU HMGP expects further guidance.

Status of Finding Partially Corrected

Provide a description of the finding status.

OCD/DRU HMGP is actively pursuing the recoupment of funds from applicants and contractors where applicable. This includes the issuance of demand letters notifying the applicant and/or contractor that they owe funds back to the program. OCD/DRU HMGP is also removing files from recovery stages to be thoroughly reviewed and worked from every feasible angle before being returned for a disposition that will involve criminal referral or active civil collections.

Preparer's Name: Stacey Terrio

Preparer's E-mail Address: stacey.terrio@la.gov

Phone Number: 225-330-0777

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: 2013-032

Entity's Name: Homeland Security and Emergency Preparedness, Governor's Office of

Finding Title: Inadequate Identification of Federal Award Information to Subrecipients

Single Audit Report Year: 2013

Initial Year of Finding: 2013

Page Number (from Single Audit report): 78

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036/039

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

In order to fully correct the prior year finding referenced above, GOHSEP updated its procedures and supporting document to ensure the CFDA number is included in its sub award documentation.

Preparer's Name: Postlethwaite & Netterville (see accountants' compilation report)

Preparer's E-mail Address: mbalhoff@pnepa.com

Phone Number: (225) 408-4712

Schedule 8-3 Form
FYE 06/30/2014

Finding Reference Number: F-11-DHS-DOTD-4

Entity's Name: Transportation and Development, Department of
Inadequate Controls Over the Disaster Grants - Public Assistance

Finding Title: Program (CFDA 97.036)

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 116

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 98,090

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.
DOTD returned \$60,000 to GOHSEP by issuing a credit on FEMA/LADOTD project worksheet number 6286/044
dated 08/15/12. Of the remaining amount, \$33,592.74 was approved and deemed eligible by FEMA after a revised
scope of work was submitted. The remaining \$4,498.26 was deducted from the project closeout submitted 01/09/14.

Status of Finding Fully Corrected

Provide a description of the finding status.
DOTD has implemented a more extensive review process of requests for reimbursement prior to submission. A final
review by a senior staff person has been implemented prior to submission. DOTD has also implemented the LaGov
ERP financial system which provides information on costs incurred in a more timely manner, allowing for better quality
control prior to submitting requests to GOHSEP.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

**Schedule 8-3 Form
FYE 06/30/2014**

Finding Reference Number: F-10-DHS-DOTD-6

Entity's Name: Transportation and Development, Department of

Inadequate Controls Over the Disaster Grants - Public Assistance

Finding Title: Program (CFDA 97.036)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 105

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 3,163

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

DOTD requested a determination whether the expenses would become eligible with a scope alignment. A general comment on the project worksheet was added stating the work conducted was eligible. DOTD received notification that the cost should now be approved.

Status of Finding Fully Corrected

Provide a description of the finding status.

The LaGov ERP system was implemented and allows for better controls over the proper classification of revenue. Staff have had additional training on the proper reporting and classification of revenue. DOTD also requested a determination whether the expenses would become eligible with a scope alignment.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____