

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2017
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2017

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2017

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 29, 2017, 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 28, 2018



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 28, 2018

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, 2017.

The State's June 30, 2017, basic financial statements were issued on December 29, 2017. This year, we issued unmodified opinions for all opinion units except for Governmental Activities, Aggregate Discretely Presented Component Units, and the Unemployment Trust Fund, on which we qualified.

The State of Louisiana's 2017 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, as well as 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 43 reported findings, 17 are repeat findings from previous audits. Findings related to Federal programs include total Federal questioned costs of approximately \$310 million. The respective Federal grantors will ultimately determine the resolution of those questioned costs. For fiscal year 2017, we issued a Disclaimer of Opinion on the State's compliance with Reporting requirements applicable to the Unemployment Insurance program. We also issued qualified opinions on the State's compliance with (1) Allowable costs/cost principles, equipment and real property management, and special tests and provisions requirements applicable to the Research and Development Cluster; (2) Eligibility requirements applicable to Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii; (3) Activities allowed or unallowed, eligibility, period of performance (or availability) of Federal funds, special tests and provisions, and other requirements applicable to the Unemployment Insurance program; (4) Eligibility, as well as special tests and provisions requirements applicable to the Rehabilitation Services - Vocational Rehabilitation Grants to States; and (5) Reporting requirements applicable to the Children's Health Insurance Program.

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

March 28, 2018

Page Two

Instances of material weakness were identified in the internal controls over preparing complete and accurate annual fiscal reports, as well as material noncompliance impacting financial statements. Finally, material weaknesses in the internal controls over Federal compliance were also identified.

Title 2 of the U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Appendix XI, *Compliance Supplement* dated April 2017, *Part Four – Agency Program Requirements* for the Medicaid Cluster (4-93.778) states, in part:

“The auditor should not test eligibility for determinations based on Modified Adjusted Gross Income (MAGI-based determination). Detailed testing is performed under the Medicaid and CHIP Eligibility Review Pilots, which serve as CMS’ oversight of Medicaid and CHIP eligibility determinations during the initial years of Affordable Care Act implementation.”

In Louisiana, the MAGI-determined eligibility population is more than 87% (approximately 1.4 million recipients) of the total Medicaid population and has not been tested by the auditors since the implementation of the MAGI determination process in 2014. The Eligibility Review Pilots are being conducted by the Louisiana Department of Health, the same department that determines eligibility, and not by auditors or federal oversight. Recent testimony to a legislatively-created task force, the Task Force on Coordination of Medicaid Fraud Detection & Prevention Initiatives, raised concerns about the policies and practices of the Louisiana Department of Health regarding Medicaid eligibility using the MAGI determinations. Based on the resolution of these concerns, future Single Audit reports may be impacted.

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 that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first name being the most prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

EFS:DGP:aa

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2017

TABLE OF CONTENTS

		Page No.
Executive Summary		ix
Audit Reports:		
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		1
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 the Uniform Guidance		5
	Schedule	Page No.
Schedules of Findings and Questioned Costs:		
Summary of Auditor’s Results	A	13
Financial Statement Findings	B	15
Federal Award Findings and Questioned Costs	C	20
Schedule of Unresolved Prior Audit Findings	D	99
	Appendix	
Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards	A	
Management’s Corrective Action Plans and Responses to the Findings and Recommendations	B	
Findings and Recommendations, Index by State Agency	C	
Summary Schedule of Prior Audit Findings	D	

Executive Summary

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2017

Introduction

The Single Audit Report for the fiscal year ended June 30, 2017, 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 Title 2 of U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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 43 findings were reported within this year's Single Audit Report. This total includes 17 (40%) findings that were repeat findings from a prior audit.

The 2017 Single Audit Report discloses Federal questioned costs of \$310,216,769 that 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.

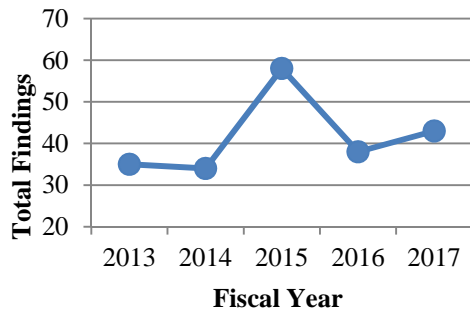
The following pages contain graphical descriptions of the number of findings and related Federal questioned costs by State agency, the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the State's reported Federal questioned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

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2017

Findings and Federal Questioned Costs by State Agency

State Agencies with Single Audit Findings	Number of Findings (Number of Repeats)	Federal Questioned Costs
Baton Rouge Community College	1 (0)	\$0
Delgado Community College	1 (0)	0
Elaine P. Nunez Community College	1 (0)	79,691
Executive Department - Division of Administration - Office of Community Development	3 (2)	308,985,987
Executive Department - Division of Administration - Office of Technology Services	1 (1)	0
Health, Louisiana Department of	3 (2)	7,536
Homeland Security and Emergency Preparedness, Governor's Office of	2 (1)	733,043
Louisiana Board of Regents	3 (2)	0
Louisiana State University and Related Campuses	7 (3)	410
Louisiana Workforce Commission	10 (6)	272,782
South Louisiana Community College	4 (0)	2,472
Southern University at Baton Rouge	3 (0)	28,667
Transportation and Development, Department of	3 (0)	106,181
University of Louisiana at Lafayette	1 (0)	0
Total	43 (17)	\$310,216,769

Trend of Findings Over the Past Five Years

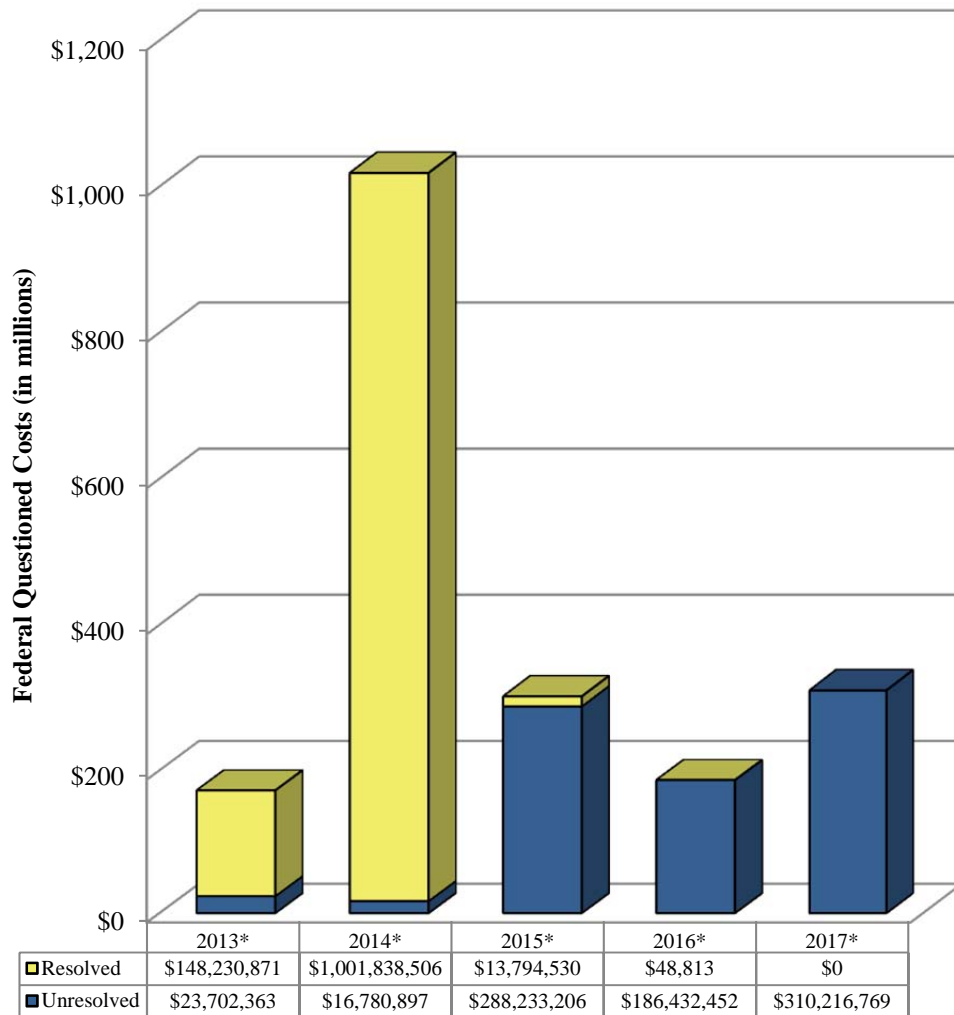


Fiscal Year 2017 Comparison of Repeat Findings to New Findings



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2017

**Trend and Current Status of Federal Questioned Costs
over the Past Five Years**



*Of the 2017 total questioned costs, \$309,522,641 (99%) are related to three current-year findings [2017-010, 2017-011, and 2017-042 at the Executive Department – Division of Administration - Office of Community Development and the Governor’s Office of Homeland Security and Emergency Preparedness presented in the Schedule of Findings and Questioned Costs (Schedule C)].

These same three findings in 2016, 2015, 2014, and 2013 accounted for 99%, 95%, 99%, and 99% of the total questioned costs, respectively. Findings 2016-016, 2016-017, and 2016-038 had questioned costs totaling \$186,425,172 in 2016; findings 2015-010, 2015-011, and 2015-053 had questioned costs totaling \$288,164,898 in 2015; findings 2014-005, 2014-006, and 2014-031 had questioned costs totaling \$1,016,829,139 in 2014; and 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).

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2017

Material Weaknesses in Internal Control
Financial Statement Findings

As a result of the 2017 Single Audit, the following five findings were considered to be material weaknesses in internal control over financial reporting and are reported in detail in Schedule B and Schedule C.

2017-002 - Unreliable Financial Reporting (Louisiana Workforce Commission) (Schedule B, pages 18-19)

2017-013 - Inadequate Change Management (Louisiana Workforce Commission) (See summary, page xiv.)

2017-014 - Inadequate Contract for Services (Louisiana Workforce Commission) (See summary, page xiv.)

2017-016 - Noncompliance with Federal Regulations over Benefit Overpayments (Louisiana Workforce Commission) (See summary, page xiv.)

2017-017 - Weak Security Controls (Louisiana Workforce Commission) (See summary, page xv.)

Opinions on Compliance
with Requirements Applicable to
Major Federal Programs

As a result of the 2017 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

Research and Development Cluster (Qualified Opinion on Allowable costs/cost principles, Equipment and real property management, and Special tests and provisions)

2017-005 - Noncompliance with Federal Equipment Management Regulations at LSU A&M and the LSU Agricultural Center (Louisiana State University and Related Campuses) For the second and third consecutive years, respectively, Louisiana State University and A&M College (LSU) and the LSU Agricultural Center (AgCenter) did not comply with Federal equipment management regulations. Failure to comply with Federal management regulations increases the risk that assets may be misrepresented, lost, or stolen (Schedule C, pages 28-29).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2017

2017-006 - Weaknesses in Controls over Federal Research and Development Expenses at LSU A&M, the LSU Agricultural Center, and the Pennington Biomedical Research Center (Louisiana State University and Related Campuses) For the second consecutive year, the AgCenter did not have controls in place to adequately monitor expenses charged to Federal appropriations to ensure they were in compliance with Federal Allowable costs/cost principles requirements prior to requesting reimbursement from the Federal agency. In addition, LSU, the AgCenter, and Pennington Biomedical Research Center (PBRC) did not have controls in place to ensure compliance with Federal Allowable costs/cost principles requirements. LSU and the AgCenter also did not have controls in place to ensure compliance with Federal period of performance requirements. Failure to set and follow prescribed controls over the monitoring of all expenses charged to Federal awards increases the risk that unallowable costs could be reimbursed by the Federal agency (Schedule C, pages 30-32).

2017-008 - Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (Louisiana State University and Related Campuses) The AgCenter did not ensure that special tests and provisions requirements were met during fiscal year 2017. In addition, LSU did not have controls in place to ensure these special tests and provisions requirements are met. Failure to set prescribed controls over key personnel requirements could result in noncompliance with special tests and provisions requirements (Schedule C, pages 35-36).

2017-040 - Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center (Louisiana State University and Related Campuses) PBRC did not comply with Federal equipment management regulations. Failure to comply with Federal management regulations increases the risk that assets may be misrepresented, lost, or stolen (Schedule C, pages 89-90).

14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Qualified Opinion on Eligibility)

2017-010 - Inadequate Grant Recovery of Homeowner Assistance Program Awards (Executive Department, Division of Administration, Office of Community Development) The Office of Community Development (OCD), Disaster Recovery Unit identified \$281 million in noncompliant awards for 7,477 homeowners participating in the Homeowner Assistance Program. The State could be liable for repayment of noncompliant awards if disallowed by the Federal grantor (Schedule C, pages 39-41).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2017

2017-011 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department, Division of Administration, Office of Community Development) OCD assigned 272 property owners with Small Rental Property Program loans totaling more than \$28.1 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 41-43).

17.225 - Unemployment Insurance (Disclaimer of Opinion on Reporting; Qualified Opinion on Activities allowed or unallowed, Eligibility, Period of availability of Federal funds/Period of performance, Special tests and provisions, and Other)

2017-013 - Inadequate Change Management (Louisiana Workforce Commission) For the second consecutive year, the Louisiana Workforce Commission (LWC) did not establish adequate policies and procedures over changes made to the computer systems used to administer the Unemployment Insurance (UI) program. Failure to establish adequate change management policies and procedures may result in increased risk of errors, overpayments, financial misstatements, fraud, or unauthorized disclosure of data (Schedule C, pages 45-47).

2017-014 - Inadequate Contract for Services (Louisiana Workforce Commission) LWC's contract with Geographic Solutions, Inc. (GSI) lacked key essential terms. Failure to formalize key contract terms increases the risk of misunderstandings and/or nonperformance of services and may lead to LWC's inability to continue operations of the UI program if GSI can no longer provide services (Schedule C, pages 47-49).

2017-015 - Inadequate Controls over Federal Reporting Requirements - Unemployment Insurance (Louisiana Workforce Commission) For the second consecutive year, LWC did not have adequate controls in place to ensure required Federal reports were accurate, complete, and properly prepared. Failure to accurately complete and submit required Federal reports results in noncompliance with Federal regulations, which could affect future funding for the administration of the UI program (Schedule C, pages 49-51).

2017-016 - Noncompliance with Federal Regulations over Benefit Overpayments (Louisiana Workforce Commission) For the second consecutive year, LWC did not ensure compliance with UI regulations that improve program integrity and reduce overpayments. Failure to properly determine and handle overpayments results in noncompliance with Federal regulations, which could result in disallowed costs that would require repayment and/or affect future funding for the administration of the UI program (Schedule C, pages 51-52).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2017

2017-017 - Weak Security Controls (Louisiana Workforce Commission) For the second consecutive year, LWC did not properly secure Helping Individuals Reach Employment and its systems. Inadequate security of LWC's systems may lead to errors, improper payments, or unauthorized view or modification of unemployment insurance and tax data (Schedule C, pages 53-55).

84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States (Qualified Opinion on Eligibility and Special tests and provisions)

2017-026 - Improper Eligibility Determination for Pre-Employment Transition Services (Louisiana Workforce Commission) LWC improperly determined eligibility for students participating in the Pre-Employment Transition Services program. LWC is in noncompliance with Federal regulations and could owe funds to the U.S. Department of Education (Schedule C, pages 68-69).

2017-028 - Untimely Development of Individualized Plans for Employment (Louisiana Workforce Commission) LWC did not develop Individualized Plans for Employment (IPEs) timely, as required by Federal Vocational Rehabilitation program regulations. Failure to complete the IPE timely results in noncompliance with Federal regulations and may cause unnecessary delays for clients receiving services (Schedule C, pages 71-72).

93.767 – Children's Health Insurance Program (Qualified Opinion on Reporting)

2017-038 - Inadequate Controls over Quarterly Federal Expenditure Reporting (Louisiana Department of Health) For the third consecutive year, the Louisiana Department of Health (LDH) failed to accurately complete the required quarterly reports of Federal expenditures, including an error that resulted in a \$23.3 million overstatement of the Children's Health Insurance Program and \$14.8 million understatement of the Medical Assistance Program. Uncorrected errors in the quarterly expenditure reports increases the risk that Federal funds will be overdrawn or underdrawn and place LDH in noncompliance with Federal regulations. Errors also limit the usefulness of the reports (Schedule C, pages 86-88).

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

As a result of the 2017 Single Audit, the following 16 findings were considered to be material weaknesses in internal control over compliance with Federal program requirements and are reported in detail in Schedule C.

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2017

2017-003 - Weakness in Controls over Cash Management Requirements (Louisiana Board of Regents) (See Schedule C, pages 25-26.)

2017-004 - Weakness in Controls over Federal Reporting Requirements (Louisiana Board of Regents) (See Schedule C, pages 26-27.)

2017-005 - Noncompliance with Federal Equipment Management Regulations at LSU A&M and the LSU Agricultural Center (Louisiana State University and Related Campuses) (See summary, page xii.)

2017-006 - Weaknesses in Controls over Federal Research and Development Expenses at LSU A&M, the LSU Agricultural Center, and the Pennington Biomedical Research Center (Louisiana State University and Related Campuses) (See summary, page xiii.)

2017-008 - Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (Louisiana State University and Related Campuses) (See summary page xiii.)

2017-013 - Inadequate Change Management (Louisiana Workforce Commission) (See summary page xiv.)

2017-014 - Inadequate Contract for Services (Louisiana Workforce Commission) (See summary, pages xiv.)

2017-015 - Inadequate Controls over Federal Reporting Requirements - Unemployment Insurance (Louisiana Workforce Commission) (See summary, pages xiv.)

2017-016 - Noncompliance with Federal Regulations over Benefit Overpayments (Louisiana Workforce Commission) (See summary, page xiv.)

2017-017 - Weak Security Controls (Louisiana Workforce Commission) (See summary, page xv.)

2017-021 - Noncompliance with Subrecipient Monitoring Requirements (Louisiana Board of Regents) (See Schedule C, pages 60-62.)

2017-026 - Improper Eligibility Determination for Pre-Employment Transition Services (Louisiana Workforce Commission) (See summary, page xv.)

2017-028 - Untimely Development of Individualized Plans for Employment (Louisiana Workforce Commission) (See summary, page xv.)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2017

2017-038 - Inadequate Controls over Quarterly Federal Expenditure Reporting (Louisiana Department of Health) (See summary, page xv.)

2017-040 - Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center (Louisiana State University and Related Campuses) (See summary, page xiii.)

2017-041 - Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center (Louisiana State University and Related Campuses) (See Schedule C, pages 91-92.)

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, 2017, the State of Louisiana reported more than \$16 billion in monetary and non-monetary activity (including loan programs) for the Federal award programs administered by the State.

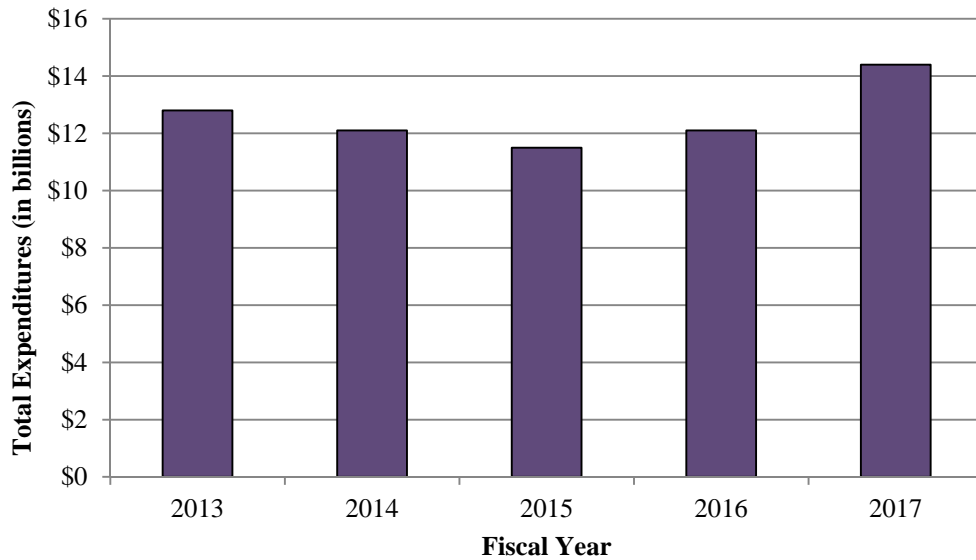
Major Federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act as amended in 1996. Major Federal award programs for the year ended June 30, 2017, as defined by the criteria mentioned above, accounted for approximately 74% of the State's expenditures (activity) of Federal award programs for the year ended June 30, 2017.

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.

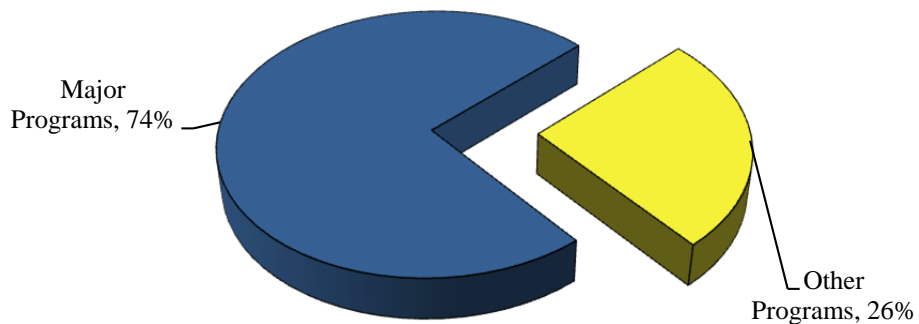
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2017

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

**Fiscal Year 2017 Total Expenditures of Federal Awards
(Appendix A)**
\$14,372,476,521
(excluding loan programs)

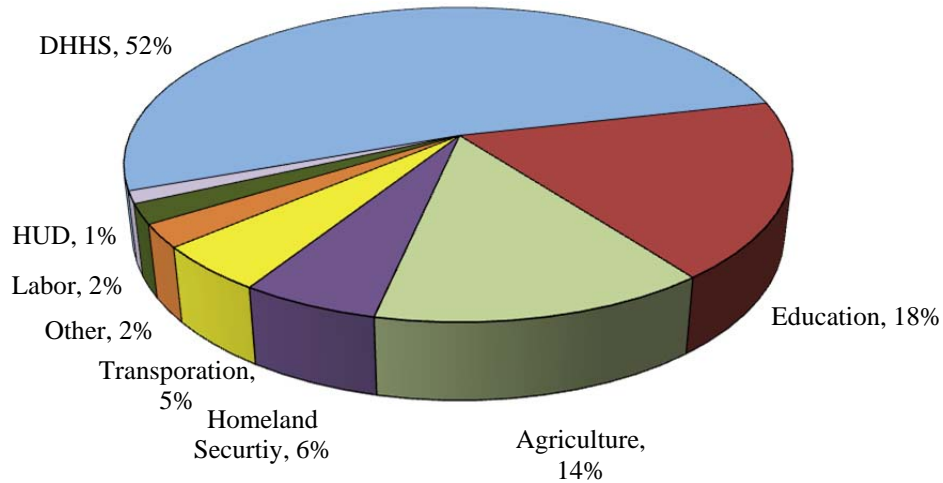


**Fiscal Year 2017
Activity of Major Programs vs. Other Programs**
\$16,300,974,574
(including loan programs)

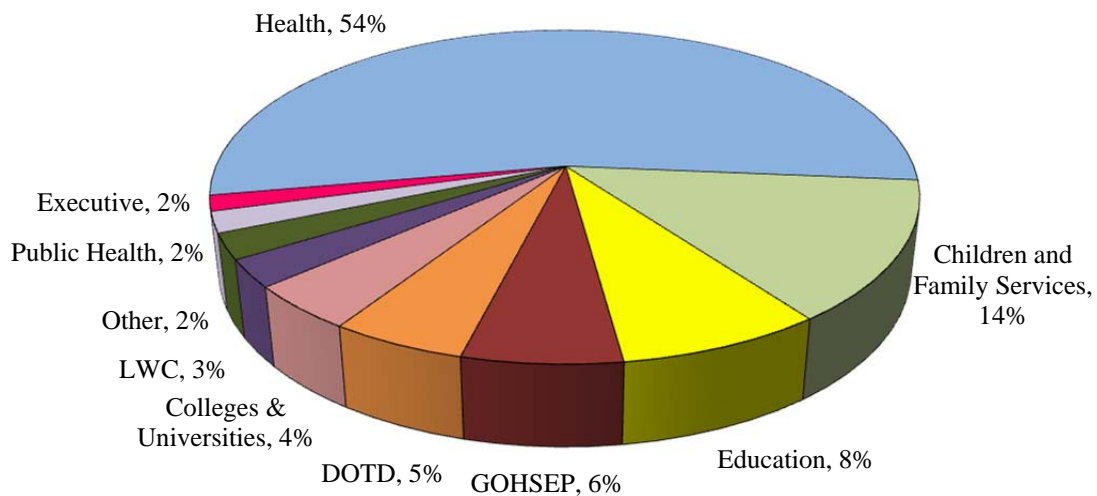


EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2017

**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 29, 2017

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 JOHN BEL EDWARDS, GOVERNOR
HONORABLE JOHN A. ALARIO, JR., PRESIDENT,
AND MEMBERS OF THE SENATE
HONORABLE TAYLOR F. BARRAS, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2017, 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 29, 2017. Our opinions relating to Governmental Activities and Aggregate Discretely Presented Component Units were qualified because of an unrecorded liability for the Coastal Protection and Restoration Authority, which is a part of the state's governmental activities, and assets not capitalized for levee districts that are discretely presented component units of the state. Our opinion relating to the Unemployment Trust Fund was qualified due to material weaknesses identified in the prior year that had not been fully corrected on a system implementation for the unemployment insurance benefit program administered through the Unemployment Trust Fund, which is a major enterprise fund of the State of Louisiana. Our report includes an Emphasis of Matters section explaining that the total net pension liability disclosed for governmental and business-type activities was approximately \$7.1 billion at June 30, 2017, as determined by certain pension systems, and could be under or overstated because actual experiences may differ from the assumptions used. In addition, the Emphasis of Matters section explains that the primary government's proportionate share of the net pension liability for the Louisiana State Employees' Retirement System (LASERS) was \$6.3 billion at June 30, 2017, and is very sensitive to the underlying actuarial

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STATE OF LOUISIANA**

December 29, 2017

Page Two

assumptions, including a discount rate as of June 30, 2016, of 7.75%. A 1% reduction in the current discount rate would increase the primary government's net pension liability by \$1.4 billion. For future valuations, LASERS currently intends to reduce the current 7.75% discount rate by 0.05% annually, until it reaches 7.50%. The Emphasis of Matters section also explains that the actuarial valuation of the total pension liability for LASERS does not include projections for future ad hoc cost-of-living adjustments (COLA). LASERS determined these COLAs are not substantively automatic, and therefore, future COLAs were not included in the valuation. Statutory provisions should be met and approval of both the Legislature and the Governor is required to grant a COLA. The inclusion of future COLAs in the valuation would increase the net pension liability. Finally, the Emphasis of Matters section notes that the State implemented Governmental Accounting Standards Board Statement 77, *Tax Abatement Disclosures* for the year ended June 30, 2017. 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 State of Louisiana's financial statements. 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); and the University 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), 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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

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STATE OF LOUISIANA**

December 29, 2017

Page Three

deficiencies may exist that have not been identified. However, as described in Schedule B and Schedule C in the accompanying schedules of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in Schedule B and Schedule C in the accompanying schedules of findings and questioned costs to be material weaknesses (2017-002, 2017-013, 2017-014, 2017-016, and 2017-017).

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Schedule B and Schedule C in the accompanying schedules of findings and questioned costs to be significant deficiencies (2017-001).

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. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in Schedule B and Schedule C in the accompanying schedules of findings and questioned costs as items 2017-002, 2017-013, 2017-014, 2017-016, and 2017-017.

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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HONORABLE TAYLOR F. BARRAS, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

December 29, 2017

Page Four

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

AUDIT REPORTS 17



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 28, 2018, except for the
Schedule of Expenditures of Federal Awards,
for which the date is December 29, 2017**

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 the Uniform Guidance

Independent Auditor's Report

**HONORABLE JOHN BEL EDWARDS, 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 *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, 2017. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 13-14) 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 G of Appendix A (page A-148). During the year ended June 30, 2017, five of these entities expended a total of \$214,898,421 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 five entities, because these component units engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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STATE OF LOUISIANA**

March 28, 2018, except for the Schedule of
Expenditures of Federal Awards, dated
December 29, 2017
Page Two

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 disclaimer of opinion, qualified opinions, and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the State of Louisiana's compliance.

Basis for Disclaimer of Opinion on Unemployment Insurance

As described in Schedule C of the accompanying schedules of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the State of Louisiana with requirements regarding CFDA 17.225 Unemployment Insurance as described in finding number 2017-015 (page 49) for Reporting; consequently we were unable to determine whether the State of Louisiana complied with this requirement applicable to that program.

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STATE OF LOUISIANA**

March 28, 2018, except for the Schedule of
Expenditures of Federal Awards, dated
December 29, 2017
Page Three

Disclaimer of Opinion on Unemployment Insurance

Due to the significance of the matter described in the basis for Disclaimer of Opinion paragraph, the auditor has not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion; accordingly, the auditor does not express an opinion on CFDA 17.225 Unemployment Insurance regarding the Reporting compliance requirement.

Basis for Qualified Opinion on Research and Development Cluster, Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, Unemployment Insurance, Rehabilitation Services - Vocational Rehabilitation Grants to States, and Children's Health Insurance 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 following:

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STATE OF LOUISIANA**

March 28, 2018, except for the Schedule of
Expenditures of Federal Awards, dated
December 29, 2017

Page Four

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2017-005 (page 28)	10.200/10.203/12. Unknown/47.049/ 47.Unknown	Research and Development Cluster	Equipment and real property management
2017-006 (page 30)	10.310/11.417/12.3 00/81.049/93.213/ 93.847/93.910	Research and Development Cluster	Allowable costs/costs principles
2017-008 (page 35)	10.001/10.290	Research and Development Cluster	Special tests and provisions
2017-040 (page 89)	93.306	Research and Development Cluster	Equipment and real property management
2017-010 (page 39)	14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii	Eligibility
2017-011 (page 41)	14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii	Eligibility
2017-013 (page 45)	17.225	Unemployment Insurance	Activities allowed or unallowed, Eligibility, Special tests and provisions*
2017-014 (page 47)	17.225	Unemployment Insurance	Period of availability of federal funds/Period of performance, Special tests and provisions, Other*
2017-016 (page 51)	17.225	Unemployment Insurance	Special tests and provisions
2017-017 (page 53)	17.225	Unemployment Insurance	Activities allowed or unallowed, Eligibility, Special tests and provisions*
2017-026 (page 68)	84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Eligibility
2017-028 (page 71)	84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Special tests and provisions
2017-038 (page 86)	93.767	Children's Health Insurance Program	Reporting
*Although this finding also affected the Reporting compliance requirement, it is not listed here since we had a disclaimer of opinion on the Reporting requirement for the Unemployment Insurance program.			

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STATE OF LOUISIANA**

March 28, 2018, except for the Schedule of
Expenditures of Federal Awards, dated
December 29, 2017
Page Five

Compliance with such requirements is necessary, in our opinion, for the State of Louisiana to comply with the requirements applicable to those programs.

Qualified Opinion on Research and Development Cluster, Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, Unemployment Insurance, Rehabilitation Services - Vocational Rehabilitation Grants to States, and Children's Health Insurance 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 Research and Development Cluster, CFDA 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, CFDA 17.225 Unemployment Insurance, CFDA 84.126 Rehabilitation Services - Vocational Rehabilitation Grants to States, and CFDA 93.767 Children's Health Insurance Program for the year ended June 30, 2017.

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, 2017.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2017-007 (page 33), 2017-009 (page 36), 2017-012 (page 43), 2017-018 (page 55), 2017-020 through 2017-024 (pages 58 to 67), 2017-027 (page 70), 2017-029 through 2017-037 (pages 72 to 86), 2017-039 (page 88), 2017-042 (page 92), and 2017-043 (page 94). Our opinion on each major federal program is not modified with respect to these matters.

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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STATE OF LOUISIANA**

March 28, 2018, except for the Schedule of
Expenditures of Federal Awards, dated
December 29, 2017
Page Six

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 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 the Uniform Guidance, 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 have not been 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

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STATE OF LOUISIANA**

March 28, 2018, except for the Schedule of
Expenditures of Federal Awards, dated
December 29, 2017
Page Seven

Schedule C of the accompanying schedules of findings and questioned costs as items 2017-003 through 2017-006 (pages 25 to 32), 2017-008 (page 35), 2017-013 through 2017-017 (pages 45 to 55), 2017-021 (page 60), 2017-026 (page 68), 2017-028 (page 71), 2017-038 (page 86), 2017-040 (page 89), and 2017-041 (page 91) 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 2017-007 (page 33), 2017-009 (page 36), 2017-018 through 2017-020 (pages 55 to 59), 2017-022 through 2017-025 (pages 62 to 68), 2017-027 (page 70), 2017-029 through 2017-037 (pages 72 to 86), 2017-039 (page 88), and 2017-043 (page 94) 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

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, 2017, 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

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

March 28, 2018, except for the Schedule of
Expenditures of Federal Awards, dated
December 29, 2017
Page Eight

December 29, 2017, which contained unmodified opinions for all opinion units except for Governmental Activities, Aggregate Discretely Presented Component Units, and the Unemployment Trust Fund, on which we qualified.

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 the Uniform Guidance 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 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

AUDIT REPORTS 17

Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2017

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results
For the Year Ended June 30, 2017

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

<u>Unmodified for all opinion units except for:</u>	<u>Opinion</u>
Governmental Activities	Qualified
Aggregate Discretely Presented Component Units	Qualified
Unemployment Trust Fund	Qualified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? X yes none reported

Noncompliance material to financial statements noted? X yes no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? X yes none reported

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

<u>Unmodified for all major programs except for:</u>	<u>Opinion</u>
14.228 - Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	Qualified
17.225 - Unemployment Insurance	Disclaimer, Qualified
84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States	Qualified
93.767 - Children's Health Insurance Program	Qualified
Research and Development Cluster	Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes no

(Continued)

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

Federal Awards (Cont.)

Identification of major federal programs:

CFDA Number - Name of Federal Program or Cluster:

- Child Nutrition Cluster
- SNAP Cluster
- 14.228 - Community Development Block Grants/
State's Program and Non-Entitlement Grants in Hawaii
- 17.225 - Unemployment Insurance
- 20.509 - Formula Grants for Rural Areas
- 64.015 - Veterans State Nursing Home Care
- 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States
- 84.287 - Twenty-First Century Community Learning Centers
- Special Education Cluster (IDEA)
- Student Financial Assistance Cluster
- 93.563 - Child Support Enforcement
- 93.767 - Children's Health Insurance Program
- 93.994 - Maternal and Child Health Services Block Grant to the States
- Maternal, Infant, and Early Childhood Home Visiting Cluster
- Medicaid Cluster
- 97.029 - Flood Mitigation Assistance
- 97.039 - Hazard Mitigation Grant
- Research and Development Cluster

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

\$30,000,000

Auditee qualified as low-risk auditee?

 yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2017

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

Page No.

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF TECHNOLOGY SERVICES
2017-001 – Inadequate Disaster Recovery and Business
Continuity Planning 17

LOUISIANA WORKFORCE COMMISSION
2017-002 – Unreliable Financial Reporting 18

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

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF TECHNOLOGY SERVICES

**2017-001 – Inadequate Disaster Recovery and Business
Continuity Planning**

Repeat Finding: Yes (Prior Year Finding No. 2016-001)

Condition:

For the second consecutive year, the Office of Technology Services (OTS) does not have a prioritized listing of critical services and applications for its user agencies and does not have identified personnel and resources within these agencies necessary for proper decision-making and execution of procedures in the event of a disaster. As a result, components of OTS's new disaster recovery plan that depend on agency continuity of operations plans may be inadequate or not fully executable.

Criteria:

We based our evaluation on best practices as defined by *Control Objectives for Information and Related Technology*, a framework developed by the Information Systems Audit and Control Association.

Cause:

On July 1, 2014, OTS was created as the centralized provider of Information Technology (IT) support services for executive cabinet agencies of state government and is designated as the sole authority for IT procurement.

Effect:

Without a prioritized list of critical agency services and applications, OTS cannot properly determine and restore each agency's systems and services in correct order, potentially causing costly delays if agency services cannot resume in the necessary timeframe. A lack of identified agency personnel and resources may lead to unperformed duties or unavailable system alternatives, such as hardware, software, or offsite locations.

Recommendation:

OTS should continue to work with user agencies to perform business impact analysis on operations and determine the criticality and prioritization of their applications. When completed,

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

agencies and OTS should (1) update their continuity of operations and disaster recovery plans accordingly; (2) distribute the plans to properly trained personnel; and (3) test the plans on at least an annual basis.

Management's response and corrective action plan:

Management did not concur with the finding, stating that each individual agency included in the consolidation of IT services was instructed to follow its existing disaster recovery and business continuity plans until OTS is able to complete a comprehensive plan (See B-18).

Auditor's additional comments:

The existing plans at user agencies cannot properly account for changes to OTS's services since the consolidation; therefore, agency plans that rely on these services may be inadequate.

LOUISIANA WORKFORCE COMMISSION

2017-002 – Unreliable Financial Reporting

Repeat Finding: Yes (Prior Year Finding No. 2016-005)

Condition:

For the second consecutive year, the Louisiana Workforce Commission (LWC) did not have adequate controls to ensure proper financial reporting over the Unemployment Trust Fund.

In order to estimate the accounts receivable amount at year-end for unemployment insurance overpayments, LWC utilizes the Overpayments Established report and the Overpayment Recoupment Summary reports from the Helping Individuals Reach Employment (HiRE) system. Audit procedures revealed that these reports contain inaccurate information and non-reconciling items. As a result, we are unable to rely on these reports to provide sufficient, appropriate audit evidence. In addition, we were unable to confirm or verify the following accounts by alternate means:

- Accounts Receivable - Other (\$81,335,322) less allowance for Uncollectibles (\$57,381,362) represents amounts due from claimants for overpayments of unemployment benefits.
- Due to Federal Government (\$9,059,321) represents amounts due to the federal government for overpayments to claimants related to federal unemployment programs.

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

Criteria:

Good internal control over financial reporting includes procedures to ensure that the amounts reported in financial statements are accurate, complete, and valid.

Cause:

HiRE could not produce reliable reports to support the accounts receivable estimates made by management.

Effect:

Failure to establish adequate internal control over financial reporting increases the risk of material misstatement in the fiscal reports which could cause misstatements in the Comprehensive Annual Financial Report for the State of Louisiana.

Recommendation:

LWC management should develop a comprehensive plan to resolve issues with HiRE, including its reporting functions.

Management's response and corrective action plan:

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

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

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

The following findings were reported as federal award findings in Schedule C but also have a financial statement impact. These findings are listed below and referenced to where they are reported in detail in Schedule C.

LOUISIANA WORKFORCE COMMISSION

2017-013 – Inadequate Change Management (page 45)

2017-014 – Inadequate Contract for Services (page 47)

2017-016 – Noncompliance with Federal Regulations over Benefit Overpayments (page 51)

2017-017 – Weak Security Controls (page 53)

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2017

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

Page No.

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

LOUISIANA BOARD OF REGENTS

2017-003 - Weakness in Controls over Cash Management Requirements.....	25
2017-004 - Weakness in Controls over Federal Reporting Requirements	26

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2017-005 - Noncompliance with Federal Equipment Management Regulations at LSU A&M and the LSU Agricultural Center	28
2017-006 - Weaknesses in Controls over Federal Research and Development Expenses at LSU A&M, LSU Agricultural Center, and the Pennington Biomedical Research Center.....	30

LOUISIANA WORKFORCE COMMISSION

2017-007 - Deficiencies in Control over Payroll.....	33
--	----

U.S. DEPARTMENT OF AGRICULTURE

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2017-008 - Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center	35
---	----

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT –

DIVISION OF ADMINISTRATION –

OFFICE OF COMMUNITY DEVELOPMENT

2017-009 - Improper Authorization for Payment of Exempt Property Taxes	36
2017-010 - Inadequate Grant Recovery of Homeowner Assistance Program Awards	39
2017-011 - Inadequate Recovery of Small Rental Property Program Loans	41

U.S. DEPARTMENT OF LABOR

ELAINE P. NUNEZ COMMUNITY COLLEGE

2017-012 - Improper Retroactive Pay.....	43
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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

	Page No.
 LOUISIANA WORKFORCE COMMISSION	
2017-013 - Inadequate Change Management	45
2017-014 - Inadequate Contract for Services	47
2017-015 - Inadequate Controls over Federal Reporting Requirements – Unemployment Insurance	49
2017-016 - Noncompliance with Federal Regulations over Benefit Overpayments	51
2017-017 - Weak Security Controls	53
 U.S. DEPARTMENT OF TRANSPORTATION	
 TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF	
2017-018 - Inadequate Controls over National Transit Database Reporting.....	55
2017-019 - Inadequate Controls over the Statewide Transit Tracking and Reporting System.....	56
2017-020 - Noncompliance with Indirect Cost Rate Reimbursements	58
 NATIONAL SCIENCE FOUNDATION	
 LOUISIANA BOARD OF REGENTS	
2017-021 - Noncompliance with Subrecipient Monitoring Requirements.....	60
 U.S. DEPARTMENT OF EDUCATION	
 BATON ROUGE COMMUNITY COLLEGE	
2017-022 - Noncompliance over Return of Title IV Funds.....	62
 DELGADO COMMUNITY COLLEGE	
2017-023 - Noncompliance with Student Financial Assistance Enrollment Reporting Requirements	64
 LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES	
2017-024 - Inadequate Controls and Noncompliance over Return of Title IV Funds Requirements at LSU A&M.....	65
2017-025 - Weaknesses in Controls over Borrower Data Reconciliation Requirements at LSU A&M	67

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

	Page No.
LOUISIANA WORKFORCE COMMISSION	
2017-026 - Improper Eligibility Determination for Pre-Employment Transition Services.....	68
2017-027 - Inadequate Controls over Federal Reporting Requirements – Vocational Rehabilitation	70
2017-028 - Untimely Development of Individualized Plans for Employment.....	71
SOUTH LOUISIANA COMMUNITY COLLEGE	
2017-029 - Excess Cash for Federal Direct Student Loans Program	72
2017-030 - Inaccurate Reporting of Student Enrollment Status	74
2017-031 - Inadequate Administration over Federal Direct Student Loans Program	75
2017-032 - Inadequate Controls over Return of Title IV Funds.....	76
SOUTHERN UNIVERSITY AT BATON ROUGE	
2017-033 - Inaccurate Reporting of Student Enrollment Status	78
2017-034 - Inadequate Control over Eligibility Requirements.....	79
2017-035 - Noncompliance with Student Financial Assistance Cluster Program Regulations for Verification.....	81
UNIVERSITY OF LOUISIANA AT LAFAYETTE	
2017-036 - Noncompliance over Return of Title IV Funds.....	82
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
HEALTH, LOUISIANA DEPARTMENT OF	
2017-037 - Improper Payments to Waiver Services Providers.....	84
2017-038 - Inadequate Controls over Quarterly Federal Expenditure Reporting.....	86
2017-039 - Noncompliance with Third-Party Liability Assignment.....	88
LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES	
2017-040 - Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center	89
2017-041 - Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center	91

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

Page No.

U.S. DEPARTMENT OF HOMELAND SECURITY

HOMELAND SECURITY AND EMERGENCY
PREPAREDNESS, GOVERNOR'S OFFICE OF -
2017-042 - Hazard Mitigation Grant Program Awards Identified
for Grant Recovery 92
2017-043 - Noncompliance with Subgrantee Monitoring Requirements for
the Hazard Mitigation Grant Program 94

OTHER REPORTS 96

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

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

LOUISIANA BOARD OF REGENTS

2017-003 - Weakness in Controls over Cash Management Requirements

Award Years: 2010 - 2017

Award Numbers: DE-SC0012432, HRD-1002541, HRD-1301957, HRD-1500484, HRD-1503226, IIA-1348314, IIA-1430280, NNS16AA20B, NNX13AB14A, NNX13AD29A, NNX13AN05A, NNX15AK33A, NNX15AM61A, NNX16AQ93A, OIA-1541079

Compliance Requirement: Cash management

Repeat Finding: Yes (Prior Year Finding No. 2016-008)

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	None Noted
43.008 Education	
47.076 Education and Human Resources	
47.079 Office of International Science and Engineering	
47.083 Office of Integrative Activities	
47.unknown Louisiana Research Consortium	
81.049 Office of Science Financial Assistance Program	

Condition:

For the second consecutive fiscal year, the Louisiana Board of Regents (BOR) did not have adequate controls in place to ensure compliance with cash management requirements for the Research and Development Cluster programs. One employee is assigned the responsibilities of preparing and submitting the draw request for Federal funds without an independent review.

Criteria:

2 CFR 200.303 requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

These procedures, as designed, would not detect errors or fraud that could occur when preparing the draw request.

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

Effect:

Failure to implement sufficient controls over cash management could result in BOR requesting reimbursement for expenses not incurred prior to the request and place BOR in noncompliance with Federal regulations.

Recommendation:

BOR should design and implement controls, such a review and approval of Federal drawdown requests prior to the request of funds, sufficient to ensure compliance with cash management requirements.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-31).

2017-004 - Weakness in Controls over Federal Reporting Requirements

Award Years: 2015 - 2017

Award Numbers: DE-SC0012432, NNX15AK33A, OIA-1541079

Compliance Requirement: Reporting

Repeat Finding: No

	Questioned Costs
<u>Research and Development Cluster:</u>	None Noted
43.008 Education	
47.083 Office of Integrative Activities	
81.049 Office of Science Financial Assistance Program	

Condition:

BOR did not have a review process in place to ensure that financial reports are accurate prior to being submitted to the Federal agency. We selected a non-statistical sample of three Federal Awards from a population of 14 BOR Research and Development Cluster awards with reporting requirements during fiscal year 2017. For all three awards tested, BOR did not have controls in place to ensure the accuracy of the information being submitted to the Federal agency. For two awards, reports were completed on Federal Standard Form 425 (SF425), while the remaining award reported via the Program Income Reporting Worksheet.

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

Criteria:

OMB Circular A-110 and 2 CFR Section 200.303 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

BOR does not have procedures in place to review the accuracy of information entered on the reports prior to submission to the Federal agency.

Effect:

Failure to set prescribed controls over financial reporting could result in the financial information being reported inaccurately and place BOR in noncompliance with Federal regulations.

Recommendation:

BOR should design and implement controls, such as a review of the report by someone other than the compiler of the report, to ensure all information contained in the financial reports submitted to Federal agencies is accurate.

Management's response and corrective action plan:

Management 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)

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

**2017-005 - Noncompliance with Federal Equipment Management
 Regulations at LSU A&M and the LSU Agricultural Center**

Award Years: 1993, 2005, 2008, 2009

Award Numbers: 2009-34335-19933, 25113, CHE-0910937, PHY-9311731

Compliance Requirement: Equipment and real property management

Repeat Finding: Yes (Prior Year Finding Nos. 2016-009 and 2016-010)

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	None Noted
10.200 Grants for Agricultural Research, Special Research Grants	
10.203 Payments to Agricultural Experiment Stations Under the Hatch Act	
12.unknown Department of Defense	
47.049 Mathematical and Physical Sciences	
47.unknown National Science Foundation	

Condition:

For the second and third consecutive years, respectively, Louisiana State University and A&M College (LSU) and the LSU Agricultural Center (AgCenter) did not comply with Federal equipment management regulations. In a non-statistical sample of 86 items (41 LSU items and 45 AgCenter items) from a population of 1,619 equipment items provided by management as being purchased with Federal Research and Development funds, four (4.7%) items (three items for LSU and one item for the AgCenter) selected could either not be located during testing or could not be properly identified due to lack of an identification number. In addition, the accounting records maintained for each equipment item did not accurately indicate the source of the equipment or the associated award number.

At the time of our procedures, the responsible employee on one of the items at LSU could not locate the equipment item or provide any supporting documentation on where the asset may be located. The other three items had no identification number located on the equipment items and, therefore, could not be confirmed as the equipment item being tested. All four of the items were noted as “active” within the university’s property management system.

Criteria:

OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations*, states that equipment records should include the manufacturer’s serial number, model number, Federal stock number, or other identification number [§215.34(f)(1)(ii)], source of the equipment,

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

including award number [§215.34(f)(1)(iii)], the location and condition of the equipment [§215.34(f)(1)(vii)], and a control system should be in effect to ensure adequate safeguards to prevent loss, damage, or theft of equipment [§215.34(f)(4)].

Cause:

LSU and the AgCenter did not have adequate controls in place to ensure that accurate information was maintained in the university's property management system, equipment was properly safeguarded against loss, and assets were tagged with their identification number.

Effect:

LSU and the AgCenter were not in compliance with Federal equipment management regulations. Failure to comply with Federal management regulations increases the risk that assets may be misrepresented, lost, or stolen.

Recommendation:

Management should implement internal controls to ensure that accurate information is maintained in the university's property management system, equipment is properly safeguarded, and equipment is properly tagged with its identification number.

Management's response and corrective action plan:

Management concurred with the finding and indicated that the corrective action plan submitted in response to the prior year finding remains valid (B-36).

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

**2017-006 - Weaknesses in Controls over Federal Research and Development Expenses at
 LSU A&M, LSU Agricultural Center, and the Pennington Biomedical Research Center**

Award Years: 2011, 2014, 2015

**Award Numbers: 2011-69005-30515, 14YEPMP0093A, DE-SC0012462, N00173-16-
 2C901, NA14OAR4170099, RDK047348E, TAT004094B**

**Compliance Requirements: Activities allowed or unallowed, Allowable costs/cost
 principles, Period of availability of Federal funds/Period of performance**

Repeat Finding: Yes (Prior Year Finding No. 2016-015)

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	None Noted
10.310 Agriculture and Food Research Initiative (AFRI)	
11.417 Sea Grant Support	
12.300 Basic and Applied Scientific Research	
81.049 Office of Science Financial Assistance Program	
93.213 Research and Training in Complementary and Integrative Health	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.910 Family and Community Violence Prevention Program	

Condition:

For the second consecutive year, the AgCenter did not have controls in place to adequately monitor expenses charged to Federal appropriations to ensure they were in compliance with Federal Allowable Costs/Cost Principle requirements prior to requesting reimbursement from the Federal agency. In addition, LSU, the AgCenter (for non-appropriations), and Pennington Biomedical Research Center (PBRC) did not have controls in place to ensure compliance with Federal Allowable Costs/Cost Principles requirements. LSU and the AgCenter also did not have controls in place to ensure compliance with Federal Period of Performance requirements. Specifically, the following was noted during our testwork:

- LSU, the AgCenter, and PBRC were not able to provide an established written policy for compensation for personal services as required by 2 CFR 200.430 (a); therefore, we tested payroll transactions charged to Federal awards according to OMB Circular A-21, *Cost Principles for Educational Institutions*, Appendix A, Paragraph J.10, and the following exceptions to these requirements were noted at each campus:
 - Wage employees at LSU, the AgCenter, and PBRC were not required to certify their salaries charged to Federal awards for the time period covering July 1, 2016, through March 31, 2017, until April 2017.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs (Continued)

- In a non-statistical sample of 22 LSU Federal Research and Development (R&D) payroll sample items tested from a population of 91,148 LSU Federal R&D expense transactions, for six (27.3%) of the payroll items the employee had not certified their salary charged to the Federal award within six months.
- In a non-statistical sample of 16 AgCenter non-appropriation type R&D payroll sample items tested from a population of 22,044 AgCenter non-appropriation Federal R&D expense transactions, for two (12.5%) of the payroll items the employee had not certified their salary charged to the Federal award within six months.
- In a non-statistical sample of 16 PBRC R&D payroll sample items tested from a population of 41,886 PBRC Federal R&D expense transactions, for two (12.5%) of the payroll items the employee had not certified their salary charged to the Federal award within six months.
- LSU and the AgCenter did not have controls in place to adequately monitor all expenses charged to Federal awards in order to ensure they were in compliance with Federal Allowable Costs/Cost Principle or Period of Performance requirements.

Criteria:

OMB Circular A-110 and 2 CFR Section 200.303 both require that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

According to the 2 CFR Part 200 *Compliance Supplement*, Part 5, non-Federal entities that have completed the transition to the documentation standards of 2 CFR section 200.430(i) must meet all of the criteria of 200.430(i). One of those criteria is that costs of compensation for personal services are allowable to the extent the total compensation for individual employees is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity. In addition, compensation costs must be (1) supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated, and (2) incorporated into the official records of the non-Federal entity.

According to the 2 CFR Part 200 *Compliance Supplement*, Part 5, if the non-Federal entity has not completed the transition to the documentation standards of 2 CFR section 200.430(i), they are required to follow the criteria of OMB Circular A-21, *Cost Principles for Educational Institutions*, Appendix A, Paragraph J.10. The confirmation of salaries must be performed by a person with first-hand knowledge of the effort; by the principal investigator or responsible official using suitable means of verification that the work was performed; or a responsible

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

official of the governmental unit. In addition, OMB Circular A-21, *Cost Principles for Educational Institutions*, Appendix A, Paragraph J.10 c.(2)(e) states that for professional staff, the certification reports will be prepared no less frequently than every six months.

Cause:

The AgCenter did not fully correct the prior year finding and, therefore, did not have controls in place to adequately monitor expenses charged to Federal appropriations to ensure they were in compliance with Federal Allowable Costs/Cost Principle requirements prior to requesting reimbursement from the Federal agency.

LSU, the AgCenter (for non-appropriations), and PBRC did not have controls in place to ensure compliance with Federal Allowable Costs/Cost Principles requirements. LSU and the AgCenter also did not have controls in place to ensure compliance with Federal Period of Performance requirements.

Effect:

Failure to set and follow prescribed controls over the monitoring of all expenses charged to Federal awards increases the risk that unallowable costs could be reimbursed by the Federal agency.

Recommendation:

LSU, the AgCenter, and PBRC should design and implement controls over expenses charged to Federal awards to ensure they are in compliance with Federal requirements.

Management's response and corrective action plan:

Management concurred with the finding and described corrective action that has been taken (B-42).

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

LOUISIANA WORKFORCE COMMISSION

2017-007 - Deficiencies in Control over Payroll

Award Years: 2012 - 2017

**Award Numbers: H126A150025, H126A160025, H126A170025, UI2181341660,
 UI222781255, UI238941355, UI265371555, UI279791655, UI298441455, UI298441755A2,
 UI302201760**

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

Repeat Finding: No

	<u>Questioned Costs</u>
17.225 Unemployment Insurance	None Noted
84.126 Rehabilitation Services_Vocational Rehabilitation Grants to States	

Condition:

The Louisiana Workforce Commission (LWC) did not adhere to internal policies and procedures designed to ensure compliance with Federal documentation requirements for compensation of personal services.

We conducted a nonstatistical sample of 30 payroll transactions funded through the Unemployment Insurance (CFDA 17.225) and Rehabilitation Services-Vocational Rehabilitation Grants to States (CFDA 84.126) programs. Our review of the employee time sheets and supporting documentation disclosed the following:

- 2 (6.7%) time sheets were not certified by the employee.
- 6 (20%) time sheets were not approved by the supervisor.
- 7 (23.3%) system reports, needed for monitoring, were not printed and retained by time administrators as required by LWC policy.

Based on the results of the test above, we performed additional procedures on system reports for the time period July 1, 2016, through June 30, 2017. The following exceptions were identified:

- 2,360 of 25,184 (9.4%) time sheets were not certified by the employee.
- 1,178 of 25,184 (4.7%) time sheets were not approved by the supervisor.

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

Criteria:

Civil Service Rule 15.2, *Certification of Payroll and Attendance*, requires each classified employee and the appointing authority or his agent to certify on each payroll or subsidiary document the fact of the actual rendering of service in the position, the actual number of hours of attendance on duty, and the number of hours absence from duty.

LWC Policy requires all employees' time be certified and approved.

LWC Policy requires timekeepers to maintain a hard copy of the ZP241 report, which identifies employees who have/have not certified their time and approvers who have not approved/rejected employee time sheets.

Uniform Grant Guidance 200.430 states that records must be supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Furthermore, the records must comply with the established accounting policies and practices of the non-Federal entity.

Cause:

LWC utilizes electronic certification for certification and approval of employee time sheets using the Cross Application Time Sheet (CATS), a computer-based application accessed through the Louisiana Employees Online (LEO) system. However, LWC did not place sufficient emphasis on adherence with Federal and State regulations over personnel expenses charged to Federal awards.

Effect:

Time and attendance records were not properly certified, approved, and monitored, as required by Federal and State regulations, which increases the risk of payroll error or fraud and may result in disallowed costs.

Recommendation:

Management should enforce the policies established in Civil Service Rule 15.2 and LWC policy to ensure compliance with State and Federal personnel documentation requirements.

Management's response and corrective action plan:

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

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

U.S. DEPARTMENT OF AGRICULTURE

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2017-008 - Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center

Award Years: 2015, 2016

Award Numbers: 58-0111-15-023, 58-3012-5-017, 58-6054-6-015

Compliance Requirement: Special tests and provisions

Repeat Finding: No

**Questioned
Costs**

None Noted

Research and Development Cluster:

10.001 Agricultural Research_Basic and Applied Research

10.290 Agricultural Market and Economic Research

Condition:

The Louisiana State University Agricultural Center (AgCenter) did not ensure that Special Tests and Provisions requirements were met during fiscal year 2017. In a non-statistical sample of 25 AgCenter Federal Research and Development (R&D) Cluster awards from a population of 123 AgCenter awards subject to Special Tests and Provisions, AgCenter records for three (12%) of the awards tested did not contain evidence to support that selected Principal Investigators (PI) worked on these three awards or that the AgCenter requested approval for changes in key personnel from the Federal awarding agency. In addition, Louisiana State University and A&M College (LSU) did not have controls in place to ensure these Special Tests and Provisions requirements are met.

Criteria:

According to the Office of Management and Budget (OMB) 2 CFR Part 200 *Compliance Supplement*, Part 5, key personnel requirements are identified as a special term and condition applicable to the R&D Cluster. Part 5 and CFR 200.308(c)(1-3) state that the non-Federal entity may change the staffing mix and level of involvement within limits specified by agency policy or in the award, but may be required to obtain Federal awarding agency approval of changes in key personnel (as identified in the award, which may differ from the non-Federal entity's designation in the application/proposal) and changes in the PI's time commitment/level of participation in the project. Specifically, key personnel requirements may include not only a change in the PI but also the disengagement from the project for more than three months, or a 25% reduction in time devoted to the project, by the approved PI.

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

Cause:

The AgCenter and LSU did not have controls in place to ensure that the PI met the key personnel requirements or that key personnel changes requiring approval are submitted to the Federal awarding agency when there is a disengagement from the project by the PI for more than three months, or a 25% reduction in time devoted to the project by the PI.

Effect:

Failure to set prescribed controls over key personnel requirements could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

The AgCenter and LSU should design and implement controls to ensure key personnel requirements are met or that changes in key personnel requiring approval from the Federal agency are submitted timely to the Federal agency.

Management’s response and corrective action plan:

Management concurred and provided a plan of corrective action (B-34).

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT –
DIVISION OF ADMINISTRATION –
OFFICE OF COMMUNITY DEVELOPMENT

2017-009 - Improper Authorization for Payment of Exempt Property Taxes

Award Year: 2008

Award Number: B-08-DG-22-0003

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

Repeat Finding: No

	Questioned Costs
14.228 Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (Award No. B-08-DG-22-0003)	\$196,389

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

Condition:

The Office of Community Development (OCD) improperly authorized and provided Community Development Block Grant (CDBG - CFDA 14.228) funds for the payment of \$196,389 in ad valorem property taxes on land and property in Orleans Parish obtained by the Louisiana Land Trust (LLT) under the Road Home Program (Program) and subsequently transferred to the New Orleans Redevelopment Authority (NORA), which we consider questioned costs.

Criteria:

Such property acquired by NORA from LLT would be statutorily deemed to be used for a public purpose and thus exempt from assessment and taxation while owned by NORA and LLT under Article VII, §21 of the Louisiana Constitution, which provides that public lands and other public property used for public purposes shall be exempt from ad valorem taxation.

Chapter 13-D of Title 33 of the Louisiana Revised Statutes (R.S.), New Orleans Community Improvement Act, authorizes the creation and operations of NORA and provides through R.S. 33:4720.64(B) that any property of NORA acquired or held for the purposes of Chapter 13-D is declared to be public property used for essential public and governmental purposes, and shall be exempt from all taxes of the municipality, the parish, the State, or any political subdivision or any taxing body, until NORA sells, leases, or otherwise disposes of the property.

LLT was created by the Louisiana Legislature through statute, which clearly enumerates the powers and duties of the corporation, including that its board shall be appointed by the Governor. Property owned by LLT is designated to vest in the State of Louisiana upon its dissolution unless a successor corporation is created by the Legislature. Furthermore, property acquired by LLT is held on behalf of the State and was purchased through use of Federal public funds provided to the State in order to undertake the Program, which is clearly intended to constitute a public purpose. The Program is financed with funds provided in whole from the United States Department of Housing and Urban Development's Community Development Block Grant Program, as administered by OCD.

Therefore, absent any opinion by the Attorney General or declaration by a Court to the contrary, the land and any other property acquired by LLT, as a public non-profit corporation, under the Program appears to clearly be public land and property and held for a public purpose, and, therefore, exempt from taxation under Article VII, §21(A).

2 CFR §200.84 defines questioned costs as a cost questioned by the auditor because of an audit finding which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; where the costs are not supported by adequate documentation; or where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

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

Cause:

OCD contends that LLT is not a public entity and is not exempt from paying taxes.

Effect:

These payments, totaling \$196,389 in fiscal year 2017, result in noncompliance with Federal regulations and increase the risk of disallowed costs that would require repayment to the Federal grantor.

Recommendation:

OCD and LLT should seek an Attorney General opinion or a declaratory judgement regarding LLT's responsibility for the payment of ad valorem taxes and request reimbursement for taxes paid in error.

Management's response and corrective action plan:

Management did not concur with the finding and recommendation and provided a memorandum obtained from a law firm supporting the department's position that LLT is a private, nonprofit corporation and was responsible for the payment of ad valorem taxes (B-7).

Auditor's additional comments:

The legal opinion attached as a part of management's response asserts that LLT is a private non-profit corporation and was responsible for the payment of ad valorem taxes since (1) it was not created by the Legislature, (2) LLT's powers are broader than those defined by the Legislature, (3) LLT's property does not belong to the public, and (4) LLT's functions are not exclusively of a public character performed solely for the benefit of the public.

We maintain that LLT is a public non-profit entity for the following reasons: the Governor, by statute, appoints all members of its Board of Directors; LLT's creation was authorized by statute; LLT's powers and functions are established and restricted by statute; the Program properties acquired by LLT are funded through Federal grant funds, to which the State is the recipient; and LLT's property is held on behalf of the State under the Program, and all of its property vests to the State upon its dissolution. Since the properties in question appear to be tax-exempt public property while owned by LLT and NORA, any assessment of taxes on these properties appears to be null and void under State law. We continue to recommend that OCD and LLT seek an Attorney General opinion or a declaratory judgement regarding LLT's responsibility for the payment of ad valorem taxes.

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

2017-010 - Inadequate Grant Recovery of Homeowner Assistance Program Awards

Award Years: 2006 - 2008

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2016-016)

	<u>Questioned Costs</u>
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$280,645,212*

***Unable to identify questioned costs for each award number.**

Condition:

For the fiscal year ended June 30, 2017, the Division of Administration (DOA), Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified \$281 million in noncompliant Homeowner Assistance Program (HAP) awards for 7,477 homeowners through post-award monitoring for the Community Development Block Grant/State's Program (CFDA 14.228). Because the noncompliant awards identified for grant recovery have not been recovered as of June 30, 2017, we consider these amounts as questioned costs. In addition, questioned costs from previous years totaling \$788 million remain in recovery status.

Of the \$8.9 billion total HAP awards disbursed as of June 30, 2017, 28,175 awards totaling \$1.07 billion are in grant recovery. OCD states that, as of October 19, 2017, 25,943 of these files have been submitted to a law firm to pursue collection efforts; 432 applicants have requested a plan for payment; 1,531 files are in review; and 269 files with obligations were paid off or were cleared since June 30, 2017.

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 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

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

\$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 that 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-award monitoring. 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 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.

In August 2015, HUD amended the grant terms and conditions to formalize a partnership between the State and HUD and created the Road Home closeout plan, which continues to address noncompliance. Additional opportunities allow for the review of awards to determine if any unmet needs or additional assistance is necessary for participants to return home, including reclassification of the Road Home Elevation Incentive award and allowing interim housing as an unmet need. OCD has forwarded noncompliant awards to a law firm for collection in accordance with the Road Home closeout plan.

Effect:

The State could be liable for noncompliant awards if disallowed by the Federal grantor, and OCD's failure to recover benefits from noncompliant homeowners could result in disallowed costs; 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.

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

Management’s response and corrective action plan:

OCD’s response indicates concurrence with the finding, stating that OCD anticipated providing a final determination to all noncompliant applicants regarding compliance by December 31, 2017, allowing OCD to shift resources from identifying noncompliant applicants into working more with homeowners to become compliant and resolve grant compliance issues (B-14).

2017-011 - Inadequate Recovery of Small Rental Property Program Loans

Award Years: 2006 - 2008

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2016-017)

	Questioned Costs
14.228 Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	\$28,144,386*

***Unable to identify questioned costs for each award number.**

Condition:

For the fiscal year ended June 30, 2017, the DOA - OCD, Disaster Recovery Unit, identified \$28,144,386 in Small Rental Property Program (SRPP) loans for 272 property owners under the Community Development Block Grants/State’s Program (CDBG, CFDA 14.228) who failed to comply with one or more of their loan agreement requirements and were assigned loan recovery status. Since OCD has not recovered these loans, we consider these amounts totaling \$28,144,386 to be questioned costs, which if disallowed could be due back to the Federal grantor. In addition, questioned costs from previous fiscal years totaling \$68,571,287 remain in recovery status. Of the \$439.4 million in SRPP outstanding loans at June 30, 2017, 1,088 loans totaling \$96,715,673 are in recovery status. Of the 1,088 files, OCD is currently pursuing recoupment of loan amounts from 358 applicants using OCD’s collection guidelines. OCD continues to work with the remaining applicants to bring them into compliance with the State’s continuing requirements of the program.

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

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

accordance with the State's Housing and Urban Development (HUD)-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," a specified period of time based on the amount of funding received and the type of work being done (renovation or full construction) 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 procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., loan modification, foreclosure, or 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:

In June 2016, HUD issued a monitoring review report that included a finding that states the SRPP design lacks sufficient fiscal accounting controls and procedures to ensure that CDBG funds identified as ineligible expenses are able to be recaptured and repurposed for eligible uses. In March 2016, OCD began sending out demand letters on a quarterly basis to all applicants who have not met a national objective as per HUD guidelines, and OCD is communicating the progress of these efforts to HUD. In May 2017, HUD issued a monitoring report and provided a status update on the finding noting that Louisiana has made significant progress on reviewing the SRPP documentation and implementing the corrective actions described in the June 2016 monitoring report. HUD states it will continue to work with the State to determine final enforcement procedures and potential recapture amounts.

Effect:

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

Recommendation:

OCD should continue its monitoring to identify awards to be placed in recovery and continue the corrective actions as recommended by HUD to recover funds from noncompliant property owners.

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

Management’s response and corrective action plan:

Management stated in its response that it will continue the efforts to recover ineligible awards and will continue to work with rental property owners to become compliant and resolve grant compliance issues to reduce or eliminate the need to recapture funds from rental property owners (B-16).

U.S. DEPARTMENT OF LABOR

ELAINE P. NUNEZ COMMUNITY COLLEGE

2017-012 - Improper Retroactive Pay

Award Year: 2012

Award Number: TC-23758-12-60-A-22

Compliance Requirement: Allowable costs/cost principles

Repeat Finding: No

	Questioned Costs
17.282 Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants (Award No. TC-23758-12-60-A-22)	\$79,691

Condition:

Elaine P. Nunez Community College (Nunez) improperly granted two unclassified employees retroactive pay raises, resulting in payments totaling \$79,691 in violation of the Louisiana Constitution. In February 2016, management authorized a one-time contract payment to two employees for retroactive pay, as follows:

- One employee was granted retroactive pay totaling \$64,482 (\$50,875 in salary plus \$13,607 in related benefits) for the coordination of a Federal program from November 1, 2012, to September 30, 2015. The employee’s salary and benefits were funded by the Trade Adjustment Assistance Community College and Career Training Grant (CFDA 17.282); therefore, the \$64,482 in payments are considered questioned costs.
- One employee was granted retroactive pay totaling \$15,209 (\$12,000 in salary plus \$3,209 in related benefits) for fiscal accounting functions relating to the same Federal program from October 1, 2012, to September 30, 2015. Nunez management indicated this employee’s salary was charged to indirect costs of the Trade Adjustment Assistance Community College and Career Training Grant

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

(CFDA 17.282); therefore, the \$15,209 in payments are considered likely questioned costs.

The retroactive pay raises were not approved or authorized prior to the beginning of fiscal year 2013; therefore, no obligation existed to make these payments. In addition, management represented the job duties relevant to the Federal program were within the employees' normal job descriptions; therefore, these employees had previously been compensated for the duties described in the authorization for the additional one-time payments.

Criteria:

Article VII, Section 14 of the Louisiana Constitution of 1974 prohibits the payment of a bonus, or any other gratuitous unearned payment, to public employees.

Cause:

Management represented they authorized the one-time payments to the employees in response to an area of concern in the monitoring report by the U.S. Department of Labor dated July 23, 2015. The area of concern in that report stated that Nunez did not ensure all required grant functions were performed, did not have staff assigned in some areas, and had certain positions filled with individuals not meeting all qualifications.

Effect:

Retroactive payments to employees increase the risk of inappropriate or excessive payments and subjects Nunez to violation of the Louisiana Constitution. In addition, funding these retroactive payments with Federal funds results in questioned costs, which may need to be returned to the Federal grantor.

Recommendation:

Management should refrain from making retroactive payments for services that had previously been performed and compensated and should work with the grantor agency and legal counsel to determine the proper resolution of this issue.

Management's response and corrective action plan:

Management did not concur with the finding. Management indicated, "While we agree that the payments noted in the audit finding were unusually large and appear outside of standard procedure, the payments can in no way be considered retroactive bonuses or gratuitous unearned payments. Rather, they represented good faith efforts by Nunez to correct noted deficiencies in these employees' salaries, back to the beginning of the Federal grant to which they were

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

assigned. The resulting salaries were well within the pay parameters as provided in the grant budget.”

Management further stated that, “...in those situations where the College finds that employees are being incorrectly or unfairly compensated, especially when pointed out by grant officials and others, the College must act in good conscience and make the necessary corrective payments” (B-4).

Auditor’s Additional Comments:

Our procedures disclosed that the employees were compensated at their established salaries at the time the services were rendered for the period of November 1, 2012, to September 30, 2015, and October 1, 2012, to September 30, 2015. Their established salaries did not include any provisions for future conditions being met to receive additional compensation for the services previously rendered.

A grant budget, good faith efforts by Nunez, or acting in good conscience by Nunez does not create an obligation for Nunez to provide additional compensation for services previously rendered. Also, the area of concern specific to Nunez personnel in the U.S. Department of Labor monitoring report indicated required grant functions were not being performed. This does not support the creation of an obligation for Nunez to provide additional compensation for the services previously rendered.

LOUISIANA WORKFORCE COMMISSION

2017-013 - Inadequate Change Management

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirements: Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions

Repeat Finding: Yes (Prior Year Finding No. 2016-019)

17.225 Unemployment Insurance

**Questioned
Costs**

None Noted

Condition:

For the second consecutive year, the Louisiana Workforce Commission (LWC) did not establish adequate policies and procedures over changes made to the computer systems used to administer the Unemployment Insurance (UI) program.

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

The following deficiencies were noted during our audit:

- Although LWC performs user acceptance testing of system changes, changes occurred to one part of the system that caused negative impacts to other parts of the system. For example, system changes to Helping Individuals Reach Employment (HiRE) resulted in the inability to view documentation from drop-down menus, missing older records in reports, and miscalculated assessment dates, even when these functions had worked previously in production. Failure to perform adequate regression testing increases the risk that system changes that caused other system malfunctions would not be detected. Regression testing is a shared responsibility between Geographic Solutions, Inc. (GSI) and LWC to detect and prevent these negative impacts.
- LWC lacked updates to its training programs and did not notify employees of updated manuals. As a result, users may be unaware how application changes impact their job duties.

Criteria:

According to *Control Objectives for Information and Related Technology*, management should authorize, plan, develop, test, approve, prioritize, monitor, and document changes placed into production.

Cause:

LWC did not establish adequate policies and procedures over changes made to the HiRE system.

Effect:

Failure to establish adequate change management policies and procedures may result in increased risk of errors, overpayments, financial misstatements, fraud, or unauthorized disclosure of data.

Recommendation:

LWC should establish, within its contract, service levels and performance measures that require GSI to practice appropriate change and release management, which would include adequate regression testing. In addition, management should identify specific change control performance measures for consideration in future Service Organization Control 1, Type 2 reports, and fully update all documentation and training programs relevant to the HiRE system.

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 respect to the regression testing portion of the finding, noting that it continues to work with GSI to ensure proper and complete testing. In addition, management mentioned it will amend its maintenance agreement with GSI to include service level and performance measures including key performance indicators associated with change and release management (B-45).

Auditor’s additional comments:

LWC did not concur that it lacked updates to its training program, citing the existence of “Deployment Announcements,” existing training materials, and logs of attendance. Deployment Announcements communicate new functionality and their impact on LWC. However, LWC did not provide evidence that it used these announcements to update its training program during the fiscal year, which would be critical for training future employees or future reference as needed. Additionally, while the existing training materials and logs of attendance provide evidence that a training program was in place and employees attended the training, these materials do not provide evidence that LWC updates its training program as an integral part of its change management process. Finally, in its response, LWC states that a comprehensive training manual has been implemented. While LWC did provide an updated training manual to its employees, it was not distributed to employees until June 30, 2017, the last day of the fiscal year.

2017-014 - Inadequate Contract for Services

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirements: Period of availability of Federal funds/Period of performance, Reporting, Special tests and provisions, Other

Repeat Finding: Yes (Prior Year Finding No. 2016-024)

17.225 Unemployment Insurance

**Questioned
Costs**

None Noted

Condition:

LWC’s contract with GSI lacked key essential terms.

Although LWC amended its contract with GSI to address problems noted during our prior audit, the amended contract lacks the following:

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs (Continued)

- An escrow clause to enable LWC to resume operation of a system that can run HiRE's source code in the event GSI fails to meet contract terms.

Although LWC amended its contract with GSI during fiscal year 2017 to require a source code escrow, the protective language of the amended contract does not account for the infrastructure and other systems this source code requires for execution. As a result, LWC may be unable to use the source code in the event of GSI's contractual default.

- An adequate scope in GSI's Type 2, Service Organization Control (SOC) 1 report to provide LWC adequate assurance over HiRE.

Although LWC amended its contract with GSI and obtained a Type 2, SOC 1 report during fiscal year 2017, the agreement with GSI lacked specific requirements that would provide sufficient independent assurance that HiRE's source code and key reports operated as intended during the fiscal year to support financial reporting requirements and Federal compliance requirements. As a result, the SOC report did not address key aspects of HiRE's processing and output, including but not limited to:

- Accuracy and completeness of the Overpayment Recoupment Summary and Detail report, the Daily Adjustments report, the Payment Register, and other reports used to support LWC's financial reporting;
- Processing and output used to support LWC's Federal reports, including the *ETA 227 Overpayment Detection and Activities (ETA 227)* and *ETA 2112 UI Financial Transactions Summary (ETA 2112)* reports; and
- Processing, calculation, and output for penalty assessments imposed on claimants that receive overpayments due to fraud.

Criteria:

Good internal controls over Information Technology contracts should ensure the inclusion of certain key terms in an executed agreement, including an escrow clause that would protect the entity upon contractual default of the contractor and a requirement to obtain a Type 2, SOC 1 report with adequate scope to provide assurances over achievement of specific Generally Accepted Accounting Principles (GAAP) reporting and Office of Management and Budget (OMB) Federal compliance requirements.

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

Cause:

Although LWC amended its contract with GSI and obtained a Type 2, SOC 1 report during the current fiscal year, the agreement with GSI lacked specific requirements that would require HiRE to meet specific GAAP reporting and Federal compliance requirements.

Effect:

Failure to formalize key contract terms increases the risk of misunderstandings and/or nonperformance of services and may lead to LWC’s inability to continue operations of the UI program if GSI can no longer provide services.

Recommendation:

Management should amend its contract with GSI to establish an escrow arrangement that goes beyond source code to fully protect LWC in the event of GSI’s default. Management should also amend its contract with GSI to identify specific elements of the annual Type 2, SOC 1 report LWC needs to assure HiRE’s ability to support proper functioning and reporting over the UI program.

Management’s response and corrective action plan:

Management concurred in part with this finding and indicated it will work with GSI and the Office of Technology Services (OTS) to identify a resolution on the escrow clause and adequate scope of the Type 2, SOC 1 report (B-46).

**2017-015 - Inadequate Controls over Federal Reporting Requirements –
 Unemployment Insurance**

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2016-021)

17.225 Unemployment Insurance

**Questioned
 Costs**

None Noted

Condition:

For the second consecutive year, LWC did not have adequate controls in place to ensure required Federal reports were accurate, complete, and properly prepared.

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

Because LWC has not completed the redesign of HiRE's overpayment functionality, including the related reporting requirements, we were unable to confirm or verify the information contained in the *ETA 227 Overpayment Detection and Activities* reports. Additionally, LWC did not develop or request an ad hoc query to obtain reimbursable benefit payment data needed for the *ETA 2112 UI Financial Transactions Summary* report. Thus, the information was not reported in the respective sections of the report for months filed after September 30, 2016.

Criteria:

LWC is required to submit the quarterly report, *ETA 227 Overpayment Detection and Activities*, to the U.S. Department of Labor. This report helps monitor the integrity of the benefit payment process in the Unemployment Insurance (UI) system by providing information on overpayments of UI claims for the State and Federal unemployment insurance programs. LWC is also required to submit the *ETA 2112 UI Financial Transactions Summary*, a monthly summary of transactions in the State's unemployment fund. Both reports are compiled using information generated from the HiRE system.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain effective internal controls to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. This includes ensuring transactions are properly accounted for in order to permit the preparation of reliable Federal reports.

Cause:

HiRE does not readily produce accurate Federal reports; instead, it relies on queries against its underlying database. These queries require proper design and programming using appropriate database tables, fields, and properly processed source data. HiRE's underlying queries do not consistently provide complete and accurate output in HiRE's displayed fields and reports.

Effect:

Failure to accurately complete and submit required Federal reports results in noncompliance with Federal regulations, which could affect future funding for the administration of the UI program.

Recommendation:

LWC management should establish and implement adequate controls to ensure that required Federal reports are accurately prepared and submitted in accordance with Federal regulations. Because reports are system-generated, LWC should ensure HiRE is properly designed and programmed to achieve Federal reporting objectives.

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 outlined a plan of corrective action (B-47).

**2017-016 - Noncompliance with Federal Regulations over
 Benefit Overpayments**

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Special tests and provisions

Repeat Finding: Yes (Prior Year Finding No. 2016-022)

	Questioned Costs
17.225 Unemployment Insurance	None Noted

Condition:

For the second consecutive year, LWC did not ensure compliance with UI regulations that improve program integrity and reduce overpayments.

Audit procedures revealed the following:

- The HiRE system was unable to produce a reliable report of overpayments that occurred during the fiscal year because of continued issues relating to its implementation from the previous year.
- Monthly statements generated from the HiRE system and mailed to claimants contain errors. For example, the amounts due at the beginning of the month do not agree to amounts due at the end of the previous month’s statement. In addition, charges included on statements do not calculate correctly to the ending balance. As such, it is not possible for a claimant to determine the amount actually owed.
- Federal regulations require states to enter into the Interstate Reciprocal Overpayment Recovery Agreement (IRORA), which allows states to recover overpayments from benefits being administered by another state. In our prior audit, we reported that LWC had not fully implemented the process of exchanging information and had not recovered overpayments from other states. During the current year, LWC established a manual process to transmit the required data. However, LWC only began receiving and offsetting other states’ payments against Louisiana claims in March 2017. Additionally, LWC only began transmitting its own data to other states for their offsets in August 2017.

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

Furthermore, LWC has not updated procedures for the manual process. As a result, the process may be subject to inconsistent application and error.

Criteria:

OMB's *Compliance Supplement* requires states to properly identify and handle overpayments including, as applicable, assessment and deposit of penalties and not relieving employers of charges when their untimely or inaccurate responses cause improper payments and offset debt resulting from an overpayment of an individual's unemployment compensation payments.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain effective internal controls to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

42 USC 503 (g) (1) requires states to enter into the IRORA, which allows states to recover overpayments from benefits being administered by another state.

Internal controls should ensure that the system provides accurate information based on transactions that occur in the system throughout the year, including information provided to claimants through statements.

Cause:

LWC has not completed the redesign of HiRE's overpayment functionality. As a result, problems continue to occur.

Effect:

Failure to properly determine and handle overpayments results in noncompliance with Federal regulations, which could result in disallowed costs that would require repayment and/or affect future funding for the administration of the UI program.

Recommendation:

Management should continue to develop a comprehensive plan to resolve issues with HiRE to ensure it can comply with Federal regulations over benefit overpayments.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-48).

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

2017-017 - Weak Security Controls

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirements: Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions

Repeat Finding: Yes (Prior Year Finding No. 2016-025)

	Questioned Costs
17.225 Unemployment Insurance	None Noted

Condition:

For the second consecutive year, LWC did not properly secure HiRE and its systems.

Audit procedures identified the following:

- Although procedures exist outlining the process of assigning, monitoring, and revoking HiRE access, those procedures do not address the use of the newly-designed HiRE security reports. In addition, no evidence was provided to show how the reports were being used for regular monitoring. As a result, unauthorized changes to data could occur and not be detected. However, we did not note any instances of unauthorized changes during our work.
- As noted in our prior-year report and again for the current year, an LWC IT employee had overlapping duties that permitted back-end changes to data in the Louisiana Wage and Tax System (LaWATS), access to all change files on LWC’s internal network, management of encryption keys, and access to change benefit payment files generated from HiRE without authorization or independent monitoring. Using this access, the person could change virtually any data without LWC’s knowledge. In addition, this IT employee regularly monitored and corrected interface timing issues between LaWATS and HiRE through direct changes to the LaWATS production database. LWC has since transferred this employee’s duties to OTS after fiscal year-end.
- LWC did not classify what data is public, internal, sensitive, confidential, and restricted according to OTS policy. Proper classification is necessary for LWC to determine the appropriate security technologies and measures to apply based on the data’s sensitivity.

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

Criteria:

According to *Control Objectives for Information and Related Technology* (COBIT 5), management should protect information to maintain the level of information security risk acceptable to the organization in accordance with the security policy, establish and maintain information security roles and access privileges, and perform security monitoring.

Cause:

LWC did not properly secure its data by reviewing security reports, monitoring system activity, and classifying data.

Effect:

Inadequate security of LWC's systems may lead to errors, improper payments, or unauthorized view or modification of unemployment insurance and tax data.

Recommendation:

Management should implement procedures that address the review of security reports to include identification of the individuals responsible for the review and frequency of the reviews. These procedures should require individuals without ability to modify access to perform the independent reviews. In addition, management should define the classification of its data according to OTS policy and prioritize its security measures based on this classification.

Management's response and corrective action plan:

Management concurred that the IT employee with overlapping duties had broad access but did not concur with the other aspects of the finding (B-50).

Auditor's additional comments:

While adequately addressing the method of adding and removing accesses from HiRE, LWC's existing access procedures do not detail the process for monitoring access or the use of HiRE security monitoring reports. During the fiscal year, LWC did not have any "procedural guides for various security reports" in place. Additionally, LWC states that it uses security monitoring reports "as warranted," while citing other preventative security measures. However, regular monitoring of security reports is a critical aspect of security, since unauthorized system activity and security breaches may still occur if preventative measures fail. Procedures for reviewing HiRE security reports should define necessary monitoring as part of a proactive, rather than reactive, security program.

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

LWC provided policy documents that describe LWC’s confidential data and its proper treatment in accordance with State and Federal law. In its *Personnel Policy Statement No. 22*, LWC states that “all individual records in the possession of the Department of Labor are generally considered confidential.” However, LWC’s policy should identify how specific types of data should be classified. The OTS Information Security Policy defines data classification as restricted, confidential, public, or uncategorized, all having distinct differences. In addition, the OTS Information Security Policy provides examples of specific types of data to consider for each category. LWC should classify the data according to the guidance provided by OTS.

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

2017-018 - Inadequate Controls over National Transit Database Reporting

Award Years: 2010 - 2016

**Award Numbers: LA-18-X028-00, LA-18-X029-00, LA-18-X030-01,
LA-18-X031-01, LA-18-X032-00, and LA-2016-007/LA-18-X033**

**Compliance Requirement: Reporting
Repeat Finding: No**

20.509 Formula Grants for Rural Areas

Questioned Costs
None Noted

Condition:

The Department of Transportation and Development (DOTD) did not have adequate internal controls in place to ensure the National Transit Database (NTD) annual report submitted on behalf of the State and its subrecipients was accurate and complete for the Formula Grants for Rural Areas program (CFDA 20.509). We selected a non-statistical sample of four subrecipients’ Reduced-Reporting (RR-20) Forms out of the 35 required to be submitted during fiscal year 2017 resulting from activity that occurred from July 1, 2015, to June 30, 2016. For two (50%) of the four reports tested, there were discrepancies identified between the operational information originally reported on the RR-20 Form and data from DOTD’s Statewide Transit Tracking and Reporting System (STTARS).

Criteria:

The NTD, as required by Title 49 U.S.C. §5335(a) and (b), is the primary source for information and statistics on U.S. transit systems and subjects any applicant receiving funds under Title 49

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

U.S.C. §5311 to the NTD reporting requirements. Title 49 U.S.C. §5311(b)(4) states that recipients of grants under the Formula Grants for Rural Areas program are required to submit an annual report to the Secretary of the U.S. Department of Transportation containing data specified in this section. In addition, 2 CFR §200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

There was no evidence of review by DOTD of the 2016 NTD report package prior to submission to the Federal grantor.

Effect:

Failure to implement adequate controls over NTD reporting could result in inaccurate financial and operational data being reported and noncompliance with applicable reporting requirements.

Recommendation:

DOTD should implement and maintain documentation of an adequate review process of the NTD report to ensure financial and operational information is accurate, complete, and properly supported, which includes validating the subrecipient data recorded in STTARS, prior to submission to the Federal grantor.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-69).

2017-019 - Inadequate Controls over the Statewide Transit Tracking and Reporting System

Award Years: 2010 - 2016

Award Numbers: LA-18-X028-00, LA-18-X029-00, LA-18-X030-01, LA-18-X031-01, LA-18-X032-00, and LA-2016-007/LA-18-X033

Compliance Requirements: Allowable costs/costs principles, Reporting, Subrecipient monitoring

Repeat Finding: No

20.509 Formula Grants for Rural Areas

Questioned Costs
None Noted

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

Condition:

DOTD does not have adequate controls relating to user access and monitoring of activity in the Statewide Transit Tracking and Reporting System (STTARS). STTARS is a web-based application used by DOTD and subrecipients, or transit providers, of the Formula Grants for Rural Areas program (CFDA 20.509) to track and report data relating to the program, such as monthly expenditures and transit information including trips, hours, and mileage. The expenditure information in STTARS is used by DOTD to reimburse subrecipients, while the operational data is used by DOTD to prepare the National Transit Database Report. The following weaknesses were noted:

- As of October 2017, there were 15 DOTD employees with access to STTARS, all of whom had full administrative access. As administrators, these employees had full access to a listing of all active users that displays each user's ID and password information.
- DOTD is not adequately monitoring system activity within STTARS to determine if any modifications are made to data by subrecipients or other users. In addition, logs are not available to provide an adequate trail of changes made to data.

Criteria:

Good internal controls require that user access is limited to true business need and prevents unauthorized access with the use of individual, unique passwords that are kept confidential. In addition, good internal controls require that systems are effectively monitored and any changes to data are logged to ensure the validity of data to detect unauthorized changes.

Cause:

DOTD has not placed sufficient emphasis on developing proper system controls for STTARS. In addition, there is a lack of written policies regarding access to STTARS and the duties and guidelines of administrator usage.

Effect:

Failure to establish effective system controls related to STTARS could lead to inaccurate and incomplete data being reported to the Federal grantor regarding operating effectiveness of the program. Because there are a variety of users with administrative access to STTARS, there is a potential for unauthorized changes to the system's data. In addition, administrators have the ability to login as a subrecipient and change data relating to operations. Furthermore, because there is no activity monitoring or system logs within STTARS, changes can easily be made at the subrecipient level without notice or proper authorization from DOTD.

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

Recommendation:

Management should limit full administrative access to STTARS to only those DOTD employees with a true business need. In addition, to prevent unauthorized access, administrators should not have access to the login credentials of all users within the system. DOTD should also implement an activity log for STTARS, so that any changes to data can be tracked and monitored, as well as linked to a specific user. Lastly, all changes to data made by the subrecipient should be communicated to and approved by DOTD before the change is made.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-70).

2017-020 - Noncompliance with Indirect Cost Rate Reimbursements

Award Years: 2013, 2014

Award Numbers: LA-18-X031-01, LA-18-X032-00, LA-2016-007/LA-18-X033

Compliance Requirements: Activities allowed or unallowed,

Allowable costs/cost principles, Subrecipient monitoring

Repeat Finding: No

	<u>Questioned Costs</u>
20.509 Formula Grants for Rural Areas (Award No. LA-18-X031-01)	\$10,605
20.509 Formula Grants for Rural Areas (Award No. LA-18-X032-00)	18,187
20.509 Formula Grants for Rural Areas (Award No. LA-2016-007/LA-18-X033)	77,389
	<u><u>\$106,181</u></u>

Condition:

DOTD reimbursed two subrecipients under the Formula Grants for Rural Areas program (CFDA 20.509) for indirect costs without an approved indirect cost rate, resulting in noncompliance with Federal regulations and questioned costs. The indirect cost rates claimed each month varied from 32% to 62% for one subrecipient and from 9.24% to 13.7% for the other subrecipient. The total indirect cost amount reimbursed by DOTD to these two subrecipients from July 1, 2016, through June 30, 2017, was \$106,181. These were the only subrecipients to receive indirect costs during this time period.

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

Criteria:

2 CFR §200.331(a)(4) requires that a pass-through entity identify to the subrecipient “an approved Federally recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f).” Because of the absence of an approved indirect cost rate, these indirect costs reimbursed are unallowable in accordance with OMB Circular A-87 (2 CFR §225) and Uniform Guidance (2 CFR §200.414).

Cause:

An indirect cost rate was not properly negotiated with the subrecipients and approved by DOTD prior to reimbursing indirect costs to the subrecipients.

Effect:

Providing reimbursement of indirect costs to a subrecipient without a properly negotiated and approved indirect cost rate results in noncompliance with Federal requirements in addition to questioned costs that could require repayment to the Federal grantor.

Recommendation:

DOTD should ensure all subrecipients requesting reimbursement for indirect costs under the Formula Grants for Rural Areas program have a properly approved indirect cost rate.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-71).

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

NATIONAL SCIENCE FOUNDATION

LOUISIANA BOARD OF REGENTS

2017-021 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2010 - 2017

**Award Numbers: HRD-1002541, HRD-1503226, IIA-1430280,
OIA-1541079**

Compliance Requirement: Subrecipient monitoring

Repeat Finding: Yes (Prior Year Finding No. 2016-007)

	Questioned Costs
	<hr/>
<u>Research and Development Cluster:</u>	None Noted
47.076 Education and Human Resources	
47.083 Office of Integrative Activities	

Condition:

For the second consecutive fiscal year, the Louisiana Board of Regents (BOR) did not adequately monitor subrecipients of Federal Research and Development (R&D) Cluster programs.

Audit procedures identified the following:

- BOR did not have controls in place to ensure that required audits were completed within nine months of the end of the subrecipient’s audit period; a management decision on audit findings was issued within six months after receipt of the subrecipient’s audit report; the subrecipient took timely and appropriate corrective action on all audit findings; or a certification from the subrecipient was obtained indicating that an audit was not required. For three (19%) of BOR’s 16 subrecipients, BOR was unable to provide evidence that BOR ensured the subrecipient’s required audit was completed or verified with the subrecipient that no audit was required.
- BOR did not adequately evaluate each subrecipient’s risk of noncompliance for the purpose of determining the appropriate subrecipient monitoring related to the subaward. BOR indicated that its evaluation was based on the amount awarded by BOR to the subrecipient.
- BOR did not adequately monitor required financial and programmatic reports prior to payments made to subrecipients. In a non-statistical sample of 15 R&D Cluster accounts with subrecipient payments from a population of 73 accounts,

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

BOR improperly reimbursed two (13%) subrecipients \$36,675 before required reports were obtained and reviewed. These reports were later obtained and reviewed by BOR.

Criteria:

2 CFR Part 200, *Appendix XI Compliance Supplement*, Part 3, Section M states that pass-through entities are responsible for ensuring that subrecipients expending \$750,000 or more in Federal awards during the subrecipient's fiscal year for fiscal years beginning on or after December 26, 2014, meet the audit requirements of 2 CFR Part 200, subpart F and that the required audits are completed within nine months of the end of the subrecipient's audit period; issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report; and ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings.

2 CFR Part 200.331(b) states that the pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring of the subrecipient.

2 CFR Part 200.331(d) requires that pass-through entity monitoring of subrecipients includes reviewing financial and programmatic reports required by the pass-through entity. BOR indicated that its policies related to subrecipient monitoring do not allow payments to be made when required reports are outstanding.

Cause:

BOR did not design or implement adequate controls to ensure that R&D Cluster program award subrecipients were monitored for 2 CFR Part 200 audit compliance.

BOR did not design or implement adequate controls and procedures to sufficiently evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring of the subrecipient. A risk assessment based solely on the amount of the award is insufficient as it does not consider factors specific to the subrecipient.

BOR's policy to not make payments to subrecipients until required reports are obtained and reviewed was not consistently applied.

Effect:

Failure to properly monitor subrecipients results in noncompliance with Federal regulations and increases the likelihood of disallowed costs that may have to be returned to the Federal grantor.

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

Recommendation:

BOR management should implement internal controls to ensure that subrecipients meet audit requirements; review of subrecipient audit reports are performed timely; management decision letters are issued on applicable audit findings; and management is evaluating subrecipient risk of noncompliance to determine the level of monitoring required. In addition, BOR management should ensure that subrecipients submit all financial and programmatic reports timely and that sufficient monitoring activities occur prior to making payments to subrecipients.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-29).

U.S. DEPARTMENT OF EDUCATION

BATON ROUGE COMMUNITY COLLEGE

2017-022 - Noncompliance over Return of Title IV Funds

Award Years: 2016, 2017

Award Numbers: P063P155473, P063P165473, P268K165473, P268K175473

Compliance Requirement: Special tests and provisions

Repeat Finding: No

Student Financial Assistance Cluster:

- 84.063 Federal Pell Grant Program**
- 84.268 Federal Direct Student Loans**

**Questioned
Costs**

None Noted

Condition:

Baton Rouge Community College (BRCC) did not return \$520,628 of Federal Title IV funds to the U.S. Department of Education (USDOE) within 45 days of the date of determination of withdrawal as required by Federal regulations.

During our procedures, we noted untimely return of Title IV funds. BRCC management represented that this issue was pervasive throughout the fiscal year because staff were unaware of the time requirement, and disclosed the following:

- For the Summer 2016 semester, BRCC did not return Federal funds for 51 students totaling \$37,412 to USDOE within 45 days of determining the student’s

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

withdrawal dates as required by Federal regulations. The late returns ranged from 28 to 178 days after the required 45-day period.

- For the Fall 2016 semester, BRCC did not return Federal funds for 231 students totaling \$262,945 to USDOE within 45 days of determining the student's withdrawal dates as required by Federal regulations. The late returns ranged from one to 254 days after the required 45-day period.
- For the Spring 2017 semester, BRCC did not return Federal funds for 197 students totaling \$220,271 to USDOE within 45 days of determining the student's withdrawal dates as required by Federal regulations. The late returns ranged from one to 189 days after the required 45-day period.

Criteria:

The Code of Federal Regulations [Title 34, Chapter VI, 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. Furthermore, Part 668.22(j)(1) requires the institution to return unearned program funds within 45 days of the determination date of withdrawal.

Cause:

Management did not ensure controls were in place to initiate the process by performing the calculation of the unearned funds in the Banner student system in a timely manner.

Effect:

Failure to timely perform the return of funds calculations and remit the related funds to USDOE results in noncompliance with Federal regulations.

Recommendation:

Management should establish controls to ensure the calculation is performed timely enough to ensure that unearned funds by withdrawn students are returned to USDOE within the required program time frames.

Management's response and corrective action plan:

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

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

DELGADO COMMUNITY COLLEGE

2017-023 - Noncompliance with Student Financial Assistance Enrollment Reporting Requirements

Award Year: 2017

Award Numbers: P063P162530, P268K172530

Compliance Requirement: Special tests and provisions

Repeat Finding: No

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	None Noted
84.063 Federal Pell Grant Program	
84.268 Federal Direct Student Loans	

Condition:

Delgado Community College (Delgado) did not report changes in enrollment status for students who received Federal Pell grant and/or Federal Direct Student Loan funds to the National Student Loan Data System (NSLDS) as required by Federal regulations.

In a non-statistical sample of 40 student status changes tested for enrollment reporting from a population of 2,952 Pell and Direct Loan recipients, four (10%) selected student status changes were not reported to the NSLDS.

Criteria:

The Code of Federal Regulations [Title 34, Chapter VI, Parts 685.309 and 690.83] requires Delgado 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. In addition, the NSLDS Enrollment Reporting Guide states Delgado is responsible for timely and accurate reporting, whether done directly or via a third-party servicer.

Cause:

Although Delgado timely reported the status changes to the National Student Clearinghouse (Clearinghouse), the Clearinghouse failed to report the changes to the NSLDS. Delgado did not monitor its third-party servicer, the Clearinghouse, to ensure that all enrollment status changes submitted to the Clearinghouse were reported to the NSLDS.

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

Effect:

Untimely reporting of changes in enrollment status could impact the student’s Pell grant eligibility and result in either the advance or delay of a student’s grace period or obligation to begin or resume making scheduled loan payments, which could impair the Federal government’s ability to recoup loan funds from the student. Additionally, untimely reporting can jeopardize a student’s interest subsidy, if applicable.

Recommendation:

Management should identify all changes in enrollment status for students receiving Pell and Direct Loan funds and establish a monitoring system to ensure that the Clearinghouse timely reports this information to the NSLDS.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-3).

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

**2017-024 - Inadequate Controls and Noncompliance over Return
of Title IV Funds Requirements at LSU A&M**

Award Year: 2017

Award Number: P268K161514

Compliance Requirement: Special tests and provisions

Repeat Finding: No

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.268 Federal Direct Student Loans (Award No. P268K161514)	\$410

Condition:

Louisiana State University and A&M College (LSU) did not have controls in place to ensure that return of Title IV funds were calculated and returned for the proper amount and payment period as required per Federal regulations. In a non-statistical sample of 60 students from a population of 648 students who either officially or unofficially withdrew from the institution, four (6.67%) students either had errors in amounts applied to their return calculations or the incorrect payment period credited for their return.

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

Federal Award Findings and Questioned Costs (Continued)

For three of the exceptions, the students' return on Title IV funds calculations included reductions for non-institutional support fees that totaled \$410, which we consider questioned costs. These students were determined to be non-attends; therefore, according to Federal regulations, the return amount should not be reduced by non-institutional support but returned in full. For the fourth exception, the return was applied to the wrong payment period when entered into the system and returned to the Federal program.

Criteria:

34 CFR Section 668.21 states that if a student does not begin attendance in a payment period or period of enrollment— (1) The institution must return all Title IV, HEA program funds that were credited to the student's account at the institution or disbursed directly to the student for that payment period or period of enrollment, for Federal Perkins Loan, FSEOG TEACH Grant, Federal Pell Grant, ACG, and National SMART Grant program funds; and (2) For FFEL and Direct Loan funds— (A) The institution must return all FFEL and Direct Loan funds that were credited to the student's account at the institution for that payment period or period of enrollment; (B) The institution must return the amount of payments made directly by or on behalf of the student to the institution for that payment period or period of enrollment, up to the total amount of the loan funds disbursed; and (C) For remaining amounts of FFEL or Direct Loan funds disbursed directly to the student for that payment period or period of enrollment, the institution is not responsible for returning the funds, but must immediately notify the lender or the Secretary, as appropriate, when it becomes aware that the student will not or has not begun attendance so that the lender or Secretary will issue a final demand letter to the borrower in accordance with 34 CFR 682.412 or 34 CFR 685.211.

34 CFR Section 668.22(i) states that unearned funds returned by the institution or the student, as appropriate, must be credited to outstanding balances on Title IV loans made to the student or on behalf of the student for the payment period or period of enrollment for which a return of funds is required.

OMB Circular A-110 and 2 CFR Section 200.303 both require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

LSU did not have adequate procedures in place to ensure that the return of Title IV funds were calculated and returned for the proper amount and applied to the Federal programs in the correct order and payment period as required per Federal regulations. LSU also had policies and procedures in place that stated non-institutional support should reduce the amount of the return for non-attends. These incorrect policies and procedures were developed due to an error in the interpretation of the Federal regulation.

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

Effect:

LSU was not in compliance with Federal return on Title IV fund regulations. Failure to comply with Federal return on Title IV fund regulations led to improper amounts being returned to the Federal Direct Loan programs and in the incorrect period.

Recommendation:

LSU should design and implement controls to ensure that the return of Title IV funds are calculated and returned for the proper amount and payment period as required per Federal regulations. LSU should also update its policies and procedures to reflect the accurate Federal regulations over non-attend returns on Title IV calculations.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-33).

**2017-025 – Weaknesses in Controls over Borrower Data
 Reconciliation Requirements at LSU A&M**

Award Year: 2017

Award Number: P268K161514

Compliance Requirement: Special tests and provisions

Repeat Finding: No

**Questioned
 Costs**

**Student Financial Assistance Cluster:
 84.268 Federal Direct Student Loans**

None Noted

Condition:

LSU did not have controls in place to ensure that the School Account Statement (SAS) data file was reconciled accurately to the institution’s financial records. Each month, the U.S. Department of Education’s Common Origination and Disbursement (COD) provides the institution the SAS data file, which should reconcile back to the Daily G5 Draw Down reports and the institutions financial records to ensure the institution has transmitted accurate and complete student data to COD for all Federal Direct Student Loan borrowers in accordance with Federal requirements.

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

Criteria:

OMB Circular A-110 and 2 CFR Section 200.303 both require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

LSU did not have adequate procedures in place to review the accuracy of the SAS data file monthly reconciliation to the institution's financial records.

Effect:

Failure to set prescribed controls over the SAS data file monthly reconciliation could result in LSU reporting inaccurate information to COD and place LSU in noncompliance with borrower data transmission Federal regulations.

Recommendation:

Management should design and implement controls, such as a review of the SAS data file monthly reconciliation by someone other than the performer of the reconciliation, to ensure the reconciliation accurately ties to the institution's financial records.

Management's response and corrective action plan:

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

LOUISIANA WORKFORCE COMMISSION

**2017-026 - Improper Eligibility Determination for Pre-Employment
 Transition Services**

Award Years: 2015 - 2017

Award Numbers: H126A150025, H126A160025, H126A170025

Compliance Requirement: Eligibility

Repeat Finding: No

	Questioned Costs
84.126 Rehabilitation Services_Vocational Rehabilitation Grants to States	\$272,782*

*Unable to identify questioned costs for each award number.

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

Condition:

The Louisiana Workforce Commission (LWC) improperly determined eligibility for students participating in the Pre-Employment Transition Services (Pre-ETS) program. LWC improperly determined that 103 students were eligible based solely on wearing prescription eyeglasses, even though this is not considered a disability under the program requirements. During fiscal year 2017, LWC paid \$272,782 in Vocational Rehabilitation program funds for services for these students, which we consider questioned costs.

Criteria:

34 CFR 361.5(c)(51)(i) defines a student with a disability as an individual with a disability in a secondary, postsecondary, or other recognized education program.

34 CFR 361.5(c)(27) defines an individual with a disability as an individual (i) who has a physical or mental impairment; (ii) whose impairment constitutes or results in a substantial impediment to employment; and (iii) who can benefit in terms of an employment outcome from the provision of vocational rehabilitation services.

Cause:

LWC lacked controls to ensure that students participating in the Pre-ETS program meet Federal eligibility requirements.

Effect:

LWC is in noncompliance with Federal regulations and could owe funds to the U.S. Department of Education.

Recommendation:

LWC should implement controls to ensure that students participating in the Pre-ETS program meet Federal eligibility requirements. LWC should also determine if any students' participation needs to cease and determine if any funds disbursed on behalf of these students need to be recouped or are owed back to the U.S. Department of Education.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-53).

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

**2017-027 - Inadequate Controls over Federal Reporting Requirements -
 Vocational Rehabilitation**

Award Year: 2015
Award Number: H126A150025
Compliance Requirement: Reporting
Repeat Finding: No

	Questioned Costs
84.126 Rehabilitation Services_Vocational Rehabilitation Grants to States	<hr/> None Noted

Condition:

LWC did not have adequate controls in place to ensure required Federal reports for the Vocational Rehabilitation (VR) program were accurate, complete, and properly reviewed.

A review of the Federal Financial Report (SF-425) submitted on September 30, 2016, revealed that LWC improperly reported Pre-Employment Transitional Services (Pre-ETS) expenses of \$2,777,571 instead of the correct amount of \$5,148,909. This caused the report to incorrectly show that LWC had not spent the required allotment of VR funds on the Pre-ETS program, which is considered noncompliance with program requirements. In addition, the Annual Vocational Rehabilitation Program/Cost Report (RSA-2) was not reviewed prior to being submitted to the Federal agency.

Criteria:

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain effective internal controls to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Good internal controls should include an adequate review process to ensure that the data presented in Federal reports are accurately recorded, summarized, and reported.

Cause:

An inadequate review process to ensure that the data presented in Federal reports are accurately recorded, summarized, and reported.

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

Effect:

Failure to establish adequate internal controls over Federal reporting requirements increases the risk of errors and could result in noncompliance with program requirements, which could affect future funding of the program.

Recommendation:

LWC management should strengthen controls to ensure that Federal reports are accurately prepared and adequately reviewed by personnel other than the preparer prior to submission to the Federal agency.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-56).

2017-028 - Untimely Development of Individualized Plans for Employment

Award Years: 2016, 2017
Award Numbers: H126A160025, H126A170025
Compliance Requirement: Special tests and provisions
Repeat Finding: No

	Questioned Costs
84.126 Rehabilitation Services_Vocational Rehabilitation Grants to States	None Noted

Condition:

LWC did not develop Individualized Plans for Employment (IPEs) timely, as required by Federal VR program regulations. For 4 of 25 (16%) IPEs reviewed in a nonstatistical sample, LWC did not complete the IPE within the required timeframe, nor was there evidence of an agreement to a deadline extension. In these 4 cases, IPEs were completed between 104 and 223 days after the eligibility determination.

Criteria:

Title 29, United States Code (USC), Chapter 16, Section 722 (b)(3)(F) requires an individualized plan for employment shall be developed as soon as possible, but not later than a deadline of 90 days after the date of the determination of eligibility unless the designated State unit and the

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

eligible individual agree to an extension of that deadline to a specific date by which the individualized plan for employment shall be completed.

Cause:

LWC does not have adequate procedures in place to ensure compliance with Federal regulations.

Effect:

Failure to complete the IPE timely results in noncompliance with Federal regulations and may cause unnecessary delays for clients receiving services.

Recommendation:

LWC should strengthen procedures to ensure that IPEs are completed within 90 days of eligibility determination or obtain sufficient documentation that supports an agreement between LWC and the eligible individual to extend the deadline to a specific date.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-57).

SOUTH LOUISIANA COMMUNITY COLLEGE

2017-029 - Excess Cash for Federal Direct Student Loans Program

Award Year: 2017

Award Number: P268K175745

Compliance Requirement: Cash management

Repeat Finding: No

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

**Questioned
Costs**

None Noted

Condition:

South Louisiana Community College (College) did not ensure compliance with the Federal Direct Student Loans program regulations regarding excess cash.

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

Audit procedures revealed that on June 1, 2017, the College drew down approximately \$45,000 of Federal Direct Loan funds that exceeded disbursements to students. In the following weeks, the College processed return of funds increasing the excess cash balance to approximately \$76,500 at June 30, 2017. The cash was held by the College longer than allowed by Federal regulations.

Criteria:

34 CFR 668.166(a) considers excess cash to be any amount of Title IV, Higher Education Act (HEA) program funds that an institution does not disburse to students by the end of the third business day following the date the institution received those funds from the Secretary or deposited or transferred to its depository account previously disbursed Title IV, HEA program funds, such as those resulting from award adjustment, recoveries, or cancellations.

34 CFR 668.166(b) states that an institution may maintain for up to seven days an amount of excess cash that does not exceed one percent of the total amount of funds the institution drew down in the prior award year. The institution must return immediately to the Secretary any amount of excess cash over the one-percent tolerance and any amount of excess cash remaining in its account after the seven-day tolerance period.

Cause:

Management did not have an adequate process in place to ensure excess cash balances are returned timely.

Effect:

The College failed to comply with Federal compliance requirements.

Recommendation:

Management should strengthen procedures to monitor cash balances and ensure excess cash remaining in the College's accounts is returned within the time requirements allowed by Federal regulations.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-58).

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

2017-030 - Inaccurate Reporting of Student Enrollment Status

Award Year: 2017

Award Numbers: P063P165745, P268K175745

Compliance Requirement: Special tests and provisions

Repeat Finding: No

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	None Noted
84.063 Federal Pell Grant Program	
84.268 Federal Direct Student Loans	

Condition:

South Louisiana Community College (College) did not accurately report changes in enrollment status for students who received Federal Direct Student Loan funds and Federal Pell Grant funds to the National Student Loan Data System (NSLDS) as required by Federal regulations.

We performed a non-statistical sample on 735 students who received Title IV funds and had a change in enrollment status during the spring 2017 semester. Audit procedures revealed that two (6.7%) of 30 students tested who had changes in enrollment status had not been accurately reported to NSLDS.

Criteria:

34 CFR 685.309(b) requires, unless it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that a loan under title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended.

U.S. Department of Education Federal Student Aid Attachment to (GEN-12-06) Dear Colleague Letter, dated March 30, 2012, requires enrollment information entered into NSLDS for Pell recipients to allow the U.S. Department of Education to properly evaluate the program.

Cause:

The College did not have proper controls in place to ensure changes in enrollment status for students who received Federal Direct Student Loan funds and Federal Pell Grant funds were accurately reported to NSLDS.

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

Effect:

Inaccurate reporting of changes in enrollment status may result in either the advance or delay of a student’s grace period or obligation to begin or resume making scheduled loan payments, which could impair the Federal government’s ability to recoup loan funds from students and results in noncompliance with Federal regulations. Additionally, inaccurate reporting can jeopardize a student’s interest subsidy.

Recommendation:

Management should identify all changes in enrollment status for students receiving Federal Direct Student Loan funds and Federal Pell Grant funds and accurately report the information to NSLDS.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-59).

2017-031 - Inadequate Administration over Federal Direct Student Loans Program

Award Year: 2017
Award Number: P268K175745
Compliance Requirement: Eligibility
Repeat Finding: No

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	None Noted
84.268 Federal Direct Student Loans	

Condition:

South Louisiana Community College (College) did not ensure compliance with the Federal Direct Student Loans program regulations by properly calculating Direct Loan Funds awards.

Audit procedures revealed that the College incorrectly awarded unsubsidized loans when the student was eligible to receive additional subsidized loan funds. Auditors selected a non-statistical sample of 40 students out of 3,649 applicable students. Five (13%) of 40 students tested were under awarded subsidized loans and over awarded unsubsidized loans of \$6,225.

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

Criteria:

34 CFR 685.203 (a) and (b) describe annual loan limits for subsidized and unsubsidized loans.

34 CFR 685.203 (b) states that the total amount a student may borrow for an academic year of study under the Direct Unsubsidized Loan Program is the same as the amount determined under paragraph (a) of this section less any amount received under the Direct Subsidized Loan Program, plus additional amounts defined for unsubsidized loans.

Cause:

Management did not have an adequate process in place to properly calculate Direct Loan Fund awards.

Effect:

As a result, students who were eligible for Direct Loan Funds may not have received the appropriate amount of subsidized and/or unsubsidized loans. Students not being awarded the proper amount of subsidized loans will cause these students to pay more interest.

Recommendation:

Management should strengthen procedures to accurately calculate Direct Loan awards.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-60).

2017-032 - Inadequate Controls over Return of Title IV Funds

Award Year: 2017

Award Numbers: P063P165745, P268K175745

Compliance Requirement: Special test and provisions

Repeat Finding: No

<u>Student Financial Assistance Cluster:</u>	<u>Questioned Costs</u>
84.063 Federal Pell Grant Program (Award No. P063P165745)	\$1,124
84.268 Federal Direct Student Loans (Award No. P268K175745)	1,348
	<u><u>\$2,472</u></u>

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

Condition:

South Louisiana Community College (College) did not have adequate controls over Federal Title IV funds when calculating the amount of funds to be returned to the U.S. Department of Education (USDOE).

We performed a non-statistical sample on 463 students who received returns of Title IV funds. Audit procedures revealed that for three (10%) of 30 students tested, the College did not use the correct withdrawal date to calculate the amount of Title IV funds to be returned, resulting in an additional \$2,472 owed to the USDOE.

Criteria:

34 CFR 668.22(c) requires the College to use the last date of attendance at an academically-related activity or the mid-point of the period of enrollment as the withdrawal date for a student who withdraws from an institution that is not required to take attendance.

34 CFR 668.22(e)(4) requires the College to calculate the amount of unearned Title IV assistance to be returned.

Cause:

The College used a different date of withdrawal in the calculation than that indicated as the last day of attendance in the College's records.

Effect:

The College is in noncompliance with Federal regulations and owes funds to the USDOE.

Recommendation:

Management should strengthen controls to ensure the correct dates of withdrawal for return of funds are used according to Federal regulations. Management should also determine if additional funds need to be returned to USDOE.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-61).

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

SOUTHERN UNIVERSITY AT BATON ROUGE

2017-033 - Inaccurate Reporting of Student Enrollment Status

Award Year: 2017

Award Numbers: P063P161525, P268K171525

Compliance Requirement: Special tests and provisions

Repeat Finding: No

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	None Noted
84.063 Federal Pell Grant Program	
84.268 Federal Direct Student Loans	

Condition:

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

In a non-statistical sample of 60 students from a population of 1,049 students who had changes in enrollment status during fiscal year 2017, our procedures revealed that the enrollment status for four (7%) students was reported inaccurately and/or untimely.

Criteria:

Federal program regulations require SUBR 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 IV, Part 682.610 (c)]

Cause:

SUBR did not implement adequate controls to ensure accurate and timely reporting of changes to the NSLDS.

Effect:

As a result, 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. In addition, failure to report accurate information could result in noncompliance with program requirements.

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

Recommendation:

Management should strengthen its procedures over changes in enrollment status for students receiving Pell Grants and 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 provided a corrective action plan (B-63).

2017-034 - Inadequate Control over Eligibility Requirements

Award Year: 2017

Award Numbers: P063P161525, P268K171525

Compliance Requirement: Eligibility

Repeat Finding: No

		Questioned Costs
<u>Student Financial Assistance Cluster:</u>		
84.063	Federal Pell Grant Program (Award No. P063P161525)	\$8,723
84.268	Federal Direct Student Loans (Award No. P268K171525)	19,944
		\$28,667

Condition:

SUBR did not ensure compliance with eligibility requirements for the Student Financial Assistance (SFA) Cluster of programs.

In a non-statistical sample of 60 students from a population of 27,502 students who received Pell and Direct Loan funds, audit procedures revealed that SUBR had the following exceptions for three (5%) of 60 students tested:

- For two students failing to meet Satisfactory Academic Progress (SAP), the student system showed the financial aid appeal was approved but the support showed the following:
 - Appeal committee denied student’s appeal.
 - An appeal from 2009 was inappropriately applied to 2016-2017, with no evidence of appeal committee review or approval.

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

- For one student, the aggregate Unsubsidized Direct Loan limit was exceeded.

Criteria:

A student is eligible to receive Title IV program assistance if the student maintains satisfactory academic progress in his or her course of study according to the institution's published standards of satisfactory academic progress. CFR [Title 34, Part 668.32 (f)]

SUBR's SAP policy for financial aid includes minimum cumulative grade point averages (GPA) that students must meet to maintain their financial aid eligibility. Students who have been denied financial aid based on their GPA have the right to submit an appeal. Appeals are approved for current or subsequent semesters only, but cannot be submitted for prior semesters.

A student is eligible to receive Title IV program assistance if the student has not obtained loan amounts that exceed annual or aggregate loans limits made under Title IV loan program. CFR [Title 34, Part 668.32 (g)(2)]

Cause:

SUBR improperly awarded Pell and Direct Loan funds to students who were not meeting satisfactory academic progress and awarded Direct Loan funds to a student who had reached the aggregate loan limit.

Effect:

Failing to comply with eligibility requirements resulted in over awarding loan funds by \$2,000 and improperly awarding \$28,667 in Pell and Direct Loan funds to students. The \$28,667 represents questioned cost.

Recommendation:

Management should improve its efforts to follow SAP policies and procedures, monitor loan limits to comply with SFA Federal regulations, and report the overpayment to the National Student Loan Data System.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-65).

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

2017-035 - Noncompliance with Student Financial Assistance Cluster
Program Regulations for Verification

Award Year: 2017
Award Numbers: P063P161525, P268K171525
Compliance Requirement: Special tests and provisions
Repeat Finding: No

**Questioned
 Costs**

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans

None Noted

Condition:

SUBR did not ensure compliance with Student Financial Assistance (SFA) Cluster program regulations related to verification.

In a non-statistical sample of 60 students from a population of 2,667 students who were selected for verification, audit procedures revealed that SUBR was either unable to provide support for students selected for verification or did not accurately match support to student aid applications for eight (13.3%) of 60 students tested.

Criteria:

Federal program regulations require that if an applicant is selected to be verified, an institution must obtain the specified documentation. CFR [Title 34, Part 668.57]

Per the 2016-2017 *Federal Student Aid Handbook*, a school must verify applications of students selected for verification for those students who will receive or have received SFA (including Pell Grant and Direct Subsidized Loan programs). [Chapter 4, AVG-77]

Federal program regulations require that the institution maintain all records used to determine each student’s eligibility for receiving Title IV funds. CFR [Title 34, Part 668.24 (c)(1)] SUBR is required to maintain these records for three years after the end of the award year. CFR [Title 34, Part 668.24 (e)(1)]

Cause:

SUBR failed to obtain documentation and verify student aid application information.

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

Effect:

As a result of not verifying student application information, one student was under awarded \$1,400, while three students were over awarded by a total of \$250.

Recommendation:

Management should strengthen procedures to ensure acceptable documentation is obtained, matched to student aid applications, and maintained to comply with SFA Federal regulations.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-67).

UNIVERSITY OF LOUISIANA AT LAFAYETTE

2017-036 - Noncompliance over Return of Title IV Funds

Award Years: 2016, 2017

Award Numbers: P063P161529, P268K171529

Compliance Requirement: Special tests and provisions

Repeat Finding: No

Student Financial Assistance Cluster:

- 84.063 Federal Pell Grant Program**
- 84.268 Federal Direct Student Loans**

**Questioned
Costs**

None Noted

Condition:

University of Louisiana at Lafayette (UL Lafayette) did not ensure compliance with Federal regulations related to the return of Title IV funds.

We performed a non-statistical sample of 40 of 268 students who were evaluated for return of funds. Audit procedures revealed:

- For three (7.5%) of 40 students tested, UL Lafayette did not perform return of funds procedures timely. For the first student, UL Lafayette did not determine the unofficial withdrawal date within the required 30 days. This determination was made four days late. For the second student who officially withdrew, UL Lafayette did not determine if funds should be returned within the required 45

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

days. This determination was made five days late. Although UL Lafayette performed the determination and calculation timely for the third student, the funds were not returned to the U.S. Department of Education (USDOE) until almost nine months after the calculation was performed.

- For two (5%) of 40 students tested, the return of funds calculations were not accurate. As a result, UL Lafayette erroneously removed \$1,880 in student loan funds from the students' accounts and erroneously returned those funds to the USDOE. This caused the outstanding balances to be overstated in the students' accounts.
- Audit procedures also revealed that the reports used by UL Lafayette to identify 574 potential students requiring a return of funds calculation mistakenly excluded two students. As a result, UL Lafayette did not determine the amount of Title IV funds that should have been returned to the USDOE for these two students.

Criteria:

34 CFR 688.22 requires the college to determine the amount of Title IV funds that the student earned as of the student's withdrawal date. 34 CFR 668.22(j) requires the college to return 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.

34 CFR 668.22(f) defines how the percentage of the payment period completed is calculated, including the total number of days in a payment period. 34 CFR 668.22(g) defines institutional charges to calculate the return of unearned aid that is the responsibility of the institution.

Cause:

UL Lafayette did not ensure controls were in place to identify all students that may need a return or adequately complete return of funds procedures.

Effect:

Failure to perform return of funds procedures timely, failure to properly calculate the return of funds, and failure to identify students who may require a return of funds results in noncompliance with Federal regulations.

Recommendation:

Management should strengthen controls to ensure that all students requiring a return of funds calculation are identified and return of funds procedures are performed timely and accurately.

**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 outlined a plan of corrective action (B-72).

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH, LOUISIANA DEPARTMENT OF

2017-037 - Improper Payments to Waiver Services Providers

Award Years: 2016, 2017

Award Numbers: 1605LA5MAP, 1705LA5MAP

Compliance Requirement: Activities allowed or unallowed

Repeat Finding: Yes (Prior Year Finding No. 2016-034)

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$7,536*
State Funds	4,565*
	<u>\$12,101</u>

***Unable to identify questioned costs for each award number.**

Condition:

For the sixth consecutive year, the Louisiana Department of Health (LDH) paid New Opportunities Waiver (NOW) claims under Medicaid totaling \$12,101 (\$7,536 in Federal funds and \$4,565 in State funds) for waiver services that were not documented in accordance with established policies, which we consider to be questioned costs. NOW is administered by the LDH Office for Citizens with Developmental Disabilities. NOW services are accessed through support coordinators who assist with development and monitoring of the recipient’s plan of care (POC). The POC documents the recipient’s assessed needs, types, and quantity of services to address those needs, and costs related to services. Improper payments for waiver services have been reported in 15 of the last 18 audits totaling \$621,109.

In a test including 60 claims totaling \$46,209 paid to two providers for eight recipients, we noted 13 (22%) claims with instances of undocumented deviations from the approved POC for two recipients.

- For one recipient, the hours of care provided were less than the hours approved in the POC. The provider indicated the recipient’s family requested more hours of

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

service at the beginning of the quarter causing a shortage of billable hours at the end of the quarter. Support coordination notes indicate that the recipient's direct care worker went out of state on vacation with the family without notifying the provider or the support coordination agency. Additionally, the out-of-state trip did not have prior approval and was not included in the approved POC. Our testing noted 10 incidents of deviations from the POC without the required documentation.

- For the second recipient, undocumented deviations were mainly related to daily units approved in the POC. Our testing noted three incidents of deviations from the POC without the required documentation.

For the errors noted, the deviations lacked documentation to substantiate that the deviations were recipient-driven and person-centered and appear to be consistent. No approved POC revisions were provided for the time period tested.

Criteria:

The NOW provider manual states that the manual is intended to give a provider the information needed to fulfill its vendor agreement with the State of Louisiana, and is the basis for Federal and State reviews of the program. Full implementation of these regulations is necessary for a provider to remain in compliance with Federal and State laws and LDH rules. Claims paid to the providers noted in the finding are considered questioned costs because the providers were in noncompliance with policies set forth in the respective manuals, and, as a result, in violation of their provider agreements.

According to the NOW provider manual, an occasional or temporary deviation from a recipient's scheduled services is acceptable as long as the services being altered are recipient-driven, person-centered, and occur within the prior authorization. When a recipient's schedule is altered on a consistent basis, a revision to the approved POC is required indicating the reason for the change.

Cause:

This condition occurred because LDH failed to ensure NOW providers follow LDH policy, which includes providing services in accordance with approved POCs and ensuring that revisions to POCs occur when service hours do not align with the needs of the recipient.

Effect:

According to LDH's Request for Service Registry, there were 15,559 individuals waiting for NOW services as of October 31, 2017. If recipients are underutilizing the allocated service hours, the POC should be revised, possibly allowing other individuals on the waiting list into the

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

program. If a recipient is in need of additional service hours, the POC should be revised to better address the need. Proper allocation of resources could allow LDH the opportunity to provide waiver services to more individuals from the waiting lists.

Recommendation:

LDH management should ensure all departmental policies and Federal regulations for waiver services are enforced. Management should also ensure that POCs accurately reflect the need of the recipient, are followed, and are revised in a timely manner when necessary.

Management’s response and corrective action plan:

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

2017-038 - Inadequate Controls over Quarterly Federal Expenditure Reporting

Award Year: 2017

Award Numbers: 1705LA0301, 1705LA5MAP

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2016-035)

93.767 Children’s Health Insurance Program
Medicaid Cluster:
93.778 Medical Assistance Program

**Questioned
 Costs**

None Noted

Condition:

For the third consecutive year, the LDH failed to accurately complete the required quarterly reports of Federal expenditures, including an error resulting in a \$23.3 million overstatement of the Children’s Health Insurance Program (LaCHIP) and \$14.8 million understatement of the Medical Assistance Program (Medicaid).

Our review of the four quarterly expenditure reports applicable to State fiscal year 2017 noted the following errors:

- For the quarters ending December 2016 through June 2017, LDH did not properly complete the drug rebates receivables schedule including invoices and adjustments for the Medicaid expansion population. The error caused the schedule ending balance to be misstated by \$87 million. LDH made corrections to the June 2017 report schedule in November 2017.

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

- For the quarter ending June 2017, LDH failed to reverse a manual adjustment to LaCHIP and Medicaid expenditures reported in the quarter ending March 2017. The manual adjustment for lump sum managed care premium payments should have been reversed when LDH recouped the lump sum payout in April 2017. The uncorrected adjustment resulted in a \$23.3 million overstatement to LaCHIP and a \$14.8 million understatement to Medicaid for the quarter ending June 2017. An error in LDH's quarterly reconciliation of Federal expenditures to Federal revenues caused LDH to miss the uncorrected adjustment.
- As a result of the Federal reporting error, LDH's Schedule of Federal Awards (SEFA) at June 30, 2017, was misstated by \$8.5 million (net). The auditor proposed and LDH accepted audit adjustments to the SEFA in October 2017. LDH made a correction for LaCHIP expenditures in November 2017 by revising the quarter ending June 2017 report. A correction for Medicaid expenditures was made in November 2017 by making a prior period adjustment to the quarter ending September 2017 report.

Criteria:

The Medicaid and LaCHIP programs require quarterly reporting to Centers for Medicare and Medicaid Services (CMS) detailing expenditures by category of service for which states are entitled to Federal reimbursement. CMS requires accurate reporting of Medicaid and LaCHIP expenditures. The Federal expenditures reported in the quarterly reports are used to reconcile the draws of Federal funds.

Cause:

While LDH has implemented some controls over preparation and review of the quarterly expenditure reports, an error in the quarterly reconciliation caused LDH to miss the uncorrected adjustment.

Effect:

Uncorrected errors in the quarterly expenditures reports increase the risk that Federal funds will be overdrawn or underdrawn and place LDH in noncompliance with Federal regulations. Errors also limit the usefulness of the reports.

Recommendation:

LDH should continue to strengthen controls over preparation and review of the quarterly expenditure reports, including quarterly reconciliations, to ensure Federal expenditures are accurately reported.

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 provided a corrective action plan (B-21).

2017-039 - Noncompliance with Third-Party Liability Assignment

Award Years: 2016, 2017

Award Numbers: 1605LA5021, 1605LA5MAP, 1705LA0301, 1705LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: No

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

Condition:

The LDH failed to maintain evidence of third-party liability (TPL) notification as required for eligibility in Medicaid – CFDA 93.778 and LaCHIP – CFDA 93.767.

We tested TPL assignment notifications as part of a test of eligibility for 60 recipients and a test of allowable costs for an additional 60 recipients. Our test results noted the following:

- In the eligibility test of a non-statistical sample of 60 Medicaid recipients from the population of 197,628 non-modified adjusted gross income-based eligibility determinations, LDH did not provide evidence of notification for three (5%) of 60 recipients.
- In the allowable cost test of a non-statistical sample of 60 Medicaid recipients from the population of 1,569,859 eligibility determinations, LDH did not provide evidence of notification for nine (15%) of 60 recipients.

Criteria:

Per Federal regulations, Medicaid is the payer of last resort. As a condition of eligibility, each applicant/enrollee must assign to the State their individual rights to medical support and other third-party payments, and such rights of any other eligible individuals under their legal authority. By State law, TPL assignment is automatic but notification must be provided to the applicant/enrollee.

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

Third parties are legally-liable individuals, institutions, corporations (including insurers), and public or private agencies who are or who may be legally responsible for paying medical claims.

LDH provided notification to an applicant/enrollee by including assignment language on the Medicaid application. LDH utilized both paper and online applications.

Cause:

The errors noted included instances of paper applications that did not contain the TPL assignment notification and online application summary printouts that did not contain the TPL assignment notification. LDH post-eligibility reviews did not detect the omissions.

Effect:

Without assignment and/or notification of TPL rights, the Medicaid program and the State may be at risk for payments that should be the legal obligation of another party.

Recommendation:

LDH should ensure notification of TPL assignment is included in each recipient case record as part of required documentation to support the eligibility decision.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-23).

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2017-040 – Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center

Award Year: 1994

Award Number: GORR09288A

Compliance Requirement: Equipment and real property management

Repeat Finding: No

Research and Development Cluster:
 93.306 Comparative Medicine

**Questioned
 Costs**

 None Noted

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

Condition:

Pennington Biomedical Research Center (PBRC) did not comply with Federal equipment management regulations. In a non-statistical sample of 21 items from a population of 211 equipment items provided by management as being purchased with Federal Research and Development funds for PBRC, two (9.5%) items selected could not be properly identified due to lack of an identification number.

At the time of our procedures, neither of the items presented by PBRC had an identification number fixed to the equipment items nor was included in the equipment records. Therefore, the equipment items presented could not be confirmed as the equipment items being tested.

Criteria:

OMB Circular A-110 *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations* states that equipment records should include the manufacturer's serial number, model number, Federal stock number, or other identification number [§215.34(f)(1)(ii)]; source of the equipment, including award number [§215.34(f)(1)(iii)]; the location and condition of the equipment [§215.34(f)(1)(vii)]; and a control system should be in effect to ensure adequate safeguards to prevent loss, damage, or theft of equipment [§215.34(f)(4)].

Cause:

PBRC did not have adequate controls in place to ensure that accurate information was maintained in the university's property management system, that equipment was properly safeguard against loss, and that assets were tagged with their identification number.

Effect:

PBRC was not in compliance with Federal equipment management regulations. Failure to comply with Federal management regulations increases the risk that assets may be misrepresented, lost, or stolen.

Recommendation:

Management should implement internal controls to ensure that accurate information is maintained in the university's property management system, that equipment is properly safeguarded, and that equipment is properly tagged with its identification number.

Management's response and corrective action plan:

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

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

**2017-041 - Weaknesses in Controls over Federal Reporting Requirements
 at the LSU Agricultural Center and the Pennington Biomedical
 Research Center**

Award Years: 2015, 2016

Award Numbers: KAT006975B, TAT0049094B

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2016-014)

**Questioned
 Costs**

None Noted

Research and Development Cluster:

**93.213 Research and Training in Complementary
 and Integrative Health**

Condition:

For the second consecutive fiscal year, the LSU Agricultural Center (AgCenter) did not have controls in place to ensure that financial reports are accurate prior to being submitted to the Federal agency for its Federal appropriations awards. In addition, the PBRC did not have controls in place to ensure that all of its financial reports are accurate prior to being submitted to the Federal agency. We selected a non-statistical sample of 17 PBRC Federal Research and Development (R&D) Cluster reports from a population of all PBRC R&D Cluster reports completed during fiscal year 2017 resulting from transactions that occurred between July 1, 2016, and March 31, 2017, and for two (12%) of the reports tested, PBRC did not have a control in place to ensure the accuracy of the information being submitted to the Federal agency. Both financial reports were completed on Federal Standard Form 425 (SF425).

Criteria:

OMB Circular A-110 and 2 CFR Section 200.303 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

The AgCenter did not implement its corrective action plan for the prior year finding during fiscal year 2017; therefore, no controls were in place over Federal reporting requirements to ensure accuracy of its Federal appropriation financial reports. In addition, PBRC does not have controls in place to verify the accuracy of all of its Federal financial reports before they are submitted to the Federal agency.

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

Effect:

Failure to set prescribed controls over financial reporting could result in the financial information being reported inaccurately and place the AgCenter and PBRC in noncompliance with Federal regulations.

Recommendation:

The AgCenter and PBRC should design and implement controls, such as a review of the report by someone other than the compiler of the report, to ensure all information contained in the financial reports submitted to Federal agencies is accurate.

Management’s response and corrective action plan:

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

U.S. DEPARTMENT OF HOMELAND SECURITY

**HOMELAND SECURITY AND EMERGENCY
 PREPAREDNESS, GOVERNOR’S OFFICE OF -**

**2017-042 - Hazard Mitigation Grant Program Awards
 Identified for Grant Recovery**

Award Year: 2017

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

Compliance Requirement: Allowable costs/cost principles

Repeat Finding: Yes (Prior Year Finding No. 2016-038)

	<u>Questioned Costs</u>
97.039 Hazard Mitigation Grant (Award No. FEMA-1603-DR-LA, Project 50)	\$733,043

Condition:

For the fiscal year ended June 30, 2017, the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) identified \$106,061 in noncompliant Hazard Mitigation Grant Program (HMGP) awards through the project closeout process. GOHSEP identified additional instances of contractor abandonment, incomplete work, or potential contractor fraud that were not reported in the prior fiscal year, amounting to \$626,982. Because these

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

Federal Award Findings and Questioned Costs (Continued)

noncompliant awards and contractor overpayments were not recovered as of June 30, 2017, the outstanding grant recovery balance identified during the fiscal year was \$733,043. Outstanding grant recovery balances from previous years are \$38 million, with awards in recovery at June 30, 2017, totaling approximately \$39 million. Due to the known overpayments in grant recovery, GOHSEP reduced its Federal funding requests to minimize the amounts due back to the Federal awarding agency. Therefore, of the \$39 million in grant recovery, \$8.2 million is considered to be Federal questioned costs.

Criteria:

Per 2 CFR 200.403, in order to be in compliance with the Federal cost principles requirements, costs must be necessary and reasonable for the performance of the award, conform to limitations in the Federal awards, and be adequately documented in order to be allowable under Federal awards. Additionally, the HMGP award agreement between the Federal Emergency Management Agency (FEMA), the Federal awarding agency, and the State requires the State, through GOHSEP, 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.

Cause:

Effective August 29, 2015, the HMGP-OCD projects transitioned from the OCD - Disaster Recovery Unit to GOHSEP for closeout purposes. As of October 2017, GOHSEP has closed all applicant awards within the HMGP-OCD projects for submission to FEMA for review and determination of final overpayment amounts for recovery purposes. GOHSEP in conjunction with the Louisiana Department of Revenue's Office of Debt Recovery has established procedures for recovery and developed an agreement to address the unique characteristics of the debts.

Effect:

Noncompliant awards for which GOHSEP 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:

GOHSEP should continue its recovery efforts in coordination with the Office of the Attorney General, the U.S. Department of Homeland Security's Office of Inspector General, the Louisiana State Licensing Board for Contractors, and the Louisiana Department of Revenue to expedite collection efforts against applicants and contractors determined to be noncompliant.

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 provided a corrective action plan (B-25).

**2017-043 - Noncompliance with Subgrantee Monitoring
 Requirements for the Hazard Mitigation Grant Program**

Award Year: 2017

Award Numbers: FEMA-1603-DR-LA, Projects 395, 426, 429, & 432;

FEMA-1786-DR-LA, Project 46; and FEMA-4080-DR-LA, Project 27

Compliance Requirement: Subrecipient monitoring

Repeat Finding: No

97.039 Hazard Mitigation Grant

**Questioned
 Costs**

None Noted

Condition:

GOHSEP did not adequately monitor HMGP subgrantees to ensure that they provided the required payment support within the correct timeframe after reimbursement. In a review of 58 sample items in a non-statistical sample, six (10.34%) were missing supporting cancelled checks for reimbursements totaling \$270,991, which took place between 152 and 473 days prior to testing. Of these six noncompliant reimbursements, three had subsequent reimbursements to subgrantees, totaling \$304,765. After notification of the audit exceptions, GOHSEP obtained copies of the cancelled checks for the items in question.

Criteria:

2 CFR 200.331(d) requires pass-through entities to monitor the activities of subgrantees as necessary to ensure that the subaward is used for authorized purposes. The State of Louisiana HMGP Administration Plan, as approved by the Federal Emergency Management Agency, more specifically requires that the subgrantees provide cancelled checks within 45 days of reimbursement. The plan also requires that no subsequent payments be made without proof of previous payments.

Cause:

GOHSEP has not developed a consistent method of tracking the receipt of cancelled checks from subgrantees to allow for follow-up when the 45-day requirement has been exceeded. In addition, previous payment support is not considered during the reimbursement review and approval process.

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

Effect:

Failure to obtain payment support in a timely manner increases the risk that subgrantees have not used Federal awards in compliance with applicable laws and regulations. Furthermore, any unsupported or unallowed reimbursements at the time of project closeout may result in disallowed costs that would require GOHSEP to make repayments to the Federal grantor.

Recommendation:

GOHSEP should re-evaluate its HMGP monitoring activities to ensure that subgrantees have provided all necessary documentation within the stated 45-day timeframe and prevent subsequent payments from occurring until the proper documentation is received.

Management's response and corrective action plan:

Management concurred in part with the finding and provided a corrective action plan (B-27).

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.

LOUISIANA WORKFORCE COMMISSION
 2017-002 - Unreliable Financial Reporting

OTHER REPORTS

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

Other reports (Audit Control #40160011 and 40160021) were issued by the Louisiana Legislative Auditor Performance Audit Services staff and titled *Louisiana Department of Health – Office of Behavioral Health – Network Adequacy of Specialized Behavioral Health Providers* issued on October 18, 2017; and *Louisiana Department of Health – Accuracy of Medicaid Rates for Nursing Facilities* issued on November 15, 2017; applicable to the Medicaid Cluster. This cluster is a major Federal program for the Single Audit of the State of Louisiana. The reports can be accessed on the Louisiana Legislative Auditor’s website at https://www.lla.la.gov/reports_data/.

A report (Audit Control #50160025) was issued by the Louisiana Legislative Auditor Investigative Audit Services staff titled *Louisiana Department of Health* issued on February 21, 2018, that includes findings and recommendations applicable to 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 https://www.lla.la.gov/reports_data/.

Other reports (Audit Control #40140064, 80160098, 80170006, 80170008, 80170010, 80170022, and 80180006) were issued by the Louisiana Legislative Auditor Medicaid Audit Unit staff and titled *Louisiana Department of Health – Progress Report: Prevention, Detection, and Recovery of Improper Medicaid Payments in Home and Community-Based Services Programs* issued on July 12, 2017; *Louisiana Department of Health – Medicaid Recipient Eligibility Managed Care and Louisiana Residency* issued on October 26, 2016; *Louisiana Department of Health – Program Rule Violations in the Medicaid Dental Program* issued March 22, 2017; *Louisiana Department of Health – Improper Payments for Deceased Medicaid Recipients* issued on November 29, 2017; *Louisiana Department of Health – Improper Payments in the Medicaid Laboratory Program* issued on September 6, 2017; *Louisiana Department of Health – Duplicate*

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

Payments for Medicaid Recipients with Multiple Identification Numbers issued on March 29, 2017; and *Louisiana Department of Health – Monitoring of Medicaid Claims Using All-Inclusive Code (T1015)* issued on October 4, 2017; applicable to the Medicaid Cluster. This cluster is a major Federal program for the Single Audit of the State of Louisiana. The reports can be accessed on the Louisiana Legislative Auditor’s website at https://www.lla.la.gov/reports_data/.

U.S. DEPARTMENT OF HOMELAND SECURITY

Hazard Mitigation Grant (CFDA 97.039)

Other reports were issued by Louisiana Legislative Auditor Recovery Assistance Services staff that include findings for the Hazard Mitigation Grant Program (CFDA 97.039). This is a major Federal program for the Single Audit of the State of Louisiana. The reports, including management’s full responses, can be accessed on the Louisiana Legislative Auditor’s website at https://www.lla.la.gov/reports_data/.

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Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2017

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

Page No.

EXECUTIVE DEPARTMENT –	
DIVISION OF ADMINISTRATION –	
OFFICE OF COMMUNITY DEVELOPMENT	
Inadequate Grant Recovery of Homeowner Assistance Program Awards	39
Inadequate Recovery of Small Rental Property Program Loans	41
EXECUTIVE DEPARTMENT –	
DIVISION OF ADMINISTRATION –	
OFFICE OF TECHNOLOGY SERVICES	
Inadequate Disaster Recovery and Business Continuity Planning	17
HEALTH, LOUISIANA DEPARTMENT OF	
Improper Payments to Waiver Service Providers	84
Inadequate Controls over Quarterly Federal Expenditure Reporting.....	86
HOMELAND SECURITY AND EMERGENCY	
PREPAREDNESS, GOVERNOR’S OFFICE OF –	
Hazard Mitigation Grant Program Awards Identified for Grant Recovery	92
LOUISIANA BOARD OF REGENTS	
Noncompliance with Subrecipient Monitoring Requirements.....	60
Weakness in Controls over Cash Management Requirements	25
LOUISIANA STATE UNIVERSITY –	
AGRICULTURAL CENTER	
Noncompliance with Federal Equipment Management	
Regulations at LSU A&M and the LSU Agricultural Center	28
Weaknesses in Controls over Federal Reporting Requirements	
at the LSU Agricultural Center and the Pennington Biomedical Research Center.....	91
Weaknesses in Controls over Federal Research and Development Expenses	
at LSU A&M, LSU Agricultural Center, and the Pennington Biomedical	
Research Center	30
LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES	
Noncompliance with Federal Equipment Management Regulations	
at LSU A&M and the LSU Agricultural Center.....	28
LOUISIANA WORKFORCE COMMISSION	
Inadequate Change Management	45
Inadequate Contract for Services	47
Inadequate Controls over Federal Reporting Requirements - Unemployment Insurance.....	49
Noncompliance with Federal Regulations over Benefit Overpayments	51
Unreliable Financial Reporting.....	18
Weak Security Controls	53

Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2017

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2017

Federal Prefix and Agency	Page No.
10 - U.S. Department of Agriculture	A-3
11 - U.S. Department of Commerce	A-19
12 - U.S. Department of Defense.....	A-26
14 - U.S. Department of Housing and Urban Development.....	A-35
15 - U.S. Department of the Interior	A-36
16 - U.S. Department of Justice	A-43
17 - U.S. Department of Labor	A-50
19 - U.S. Department of State.....	A-53
20 - U.S. Department of Transportation	A-54
21 - U.S. Department of the Treasury.....	A-59
27 - Office of Personnel Management	A-60
30 - Equal Employment Opportunity Commission	A-60
39 - General Services Administration.....	A-60
42 - U.S. Library of Congress.....	A-60
43 - National Aeronautics and Space Administration.....	A-61
45 - National Foundation on the Arts and the Humanities	A-64
47 - National Science Foundation.....	A-66
59 - Small Business Administration	A-71
64 - U.S. Department of Veterans Affairs	A-72
66 - U.S. Environmental Protection Agency	A-73

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2017

Federal Prefix and Agency	Page No.
77 - Nuclear Regulatory Commission.....	A-78
81 - U.S. Department of Energy	A-79
84 - U.S. Department of Education.....	A-83
85 - Vietnam Education Foundation	A-96
87 - Gulf Coast Ecosystem Restoration Council	A-97
90 - Delta Regional Authority.....	A-97
93 - U.S. Department of Health and Human Services	A-97
94 - Corporation for National and Community Service.....	A-133
95 - Executive Office of the President.....	A-134
96 - Social Security Administration.....	A-135
97 - U.S. Department of Homeland Security	A-136
98 - U.S. Agency for International Development.....	A-139
99 - Miscellaneous	A-141
Loan Activity	A-141
Notes to the Schedule of Expenditures of Federal Awards	A-144

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE			
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENT)	10.000		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$3,809,062	
		\$3,809,062	\$0
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$302,842	
Department of Wildlife and Fisheries		\$37,842	
Louisiana State University - Baton Rouge		\$196,271	
Louisiana State University Agricultural Center		\$34,189	
		\$571,144	\$0
WILDLIFE SERVICES	10.028		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$22,361	
		\$22,361	\$0
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$79,199	
		\$79,199	\$0
LSU ARCHAEOLOGY STUDENT TRAINING	10.12-PA-11080603-016		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,093	
		\$3,093	\$0
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING	10.13-CS-11080600-013		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$41	
		\$41	\$0
KISATCHIE NATIONAL FOREST/CANEY RANGER DISTRICT STEWARDSHIP AGREEMENT TO ESTABLISH, IMPROVE & MANAGE WOOD DUCK NESTING HABITAT	10.15-SA-11080606.001		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,148	
		\$1,148	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
ARCHEOLOGY STUDENT TRAINING	10.16-PA-11080603-006		
Direct Awards			
Louisiana State University - Baton Rouge		\$8,572	
		\$8,572	\$0
INSPECTION GRADING AND STANDARDIZATION	10.162		
Direct Awards			
Department of Agriculture and Forestry		\$3,393	
		\$3,393	\$0
MARKET PROTECTION AND PROMOTION	10.163		
Direct Awards			
Department of Agriculture and Forestry		\$40,600	
		\$40,600	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
Direct Awards			
Department of Agriculture and Forestry		\$187,514	
		\$187,514	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
Through: UNIVERSITY OF FLORIDA (PO 1700478854)			
Louisiana State University Agricultural Center		\$2,500	
		\$2,500	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/5054776)			
Louisiana State University Agricultural Center		\$2,933	
Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000714)			
Louisiana State University Agricultural Center		\$13,194	
Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000974)			
Louisiana State University Agricultural Center		\$10,800	
Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-134/S001161)			
Louisiana State University Agricultural Center		\$488	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (Cont.)			
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-134/S001165)</u>			
Louisiana State University Agricultural Center		\$3,956	
		<hr/>	
		\$31,371	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$166,859	
		<hr/>	
		\$166,859	\$0
INTEGRATED PROGRAMS	10.303		
<u>Through: ARKANSAS STATE UNIVERSITY-JONESBORO (14- 686-15)</u>			
Louisiana State University Agricultural Center		\$1,000	
		<hr/>	
		\$1,000	\$0
HOMELAND SECURITY_AGRICULTURAL	10.304		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$37,624	
<u>Through: PURDUE UNIVERSITY (8000053484-AG)</u>			
Louisiana State University Agricultural Center		\$48,940	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00010244)</u>			
Louisiana State University Agricultural Center		\$5,439	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011538)</u>			
Louisiana State University Agricultural Center		\$16,092	
		<hr/>	
		\$108,095	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$9,310	
		<hr/>	
		\$9,310	\$0
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328		
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011136)</u>			
Louisiana State University Agricultural Center		\$8,546	
		<hr/>	
		\$8,546	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$253,159	
		<hr/>	
		\$253,159	\$20,491
RURAL BUSINESS DEVELOPMENT GRANT	10.351		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$15,683	
South Louisiana Community College		\$1,131	
		<hr/>	
		\$16,814	\$0
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,558,064	
		<hr/>	
		\$1,558,064	\$0
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,732,824	
<u>Through: KANSAS STATE UNIVERSITY (S16072)</u>			
Louisiana State University Agricultural Center		\$16,551	
<u>Through: KANSAS STATE UNIVERSITY (S17095)</u>			
Louisiana State University Agricultural Center		\$3,232	
<u>Through: UNIVERSITY OF ARKANSAS (21665-03)</u>			
Louisiana State University Agricultural Center		\$14,376	
<u>Through: UNIVERSITY OF ARKANSAS (21666-14)</u>			
Louisiana State University Agricultural Center		\$18,381	
<u>Through: UNIVERSITY OF MISSOURI (C00051968-3)</u>			
Louisiana State University Agricultural Center		\$7,038	
<u>Through: UNIVERSITY OF MISSOURI (C00055873-3)</u>			
Louisiana State University Agricultural Center		\$6,430	
		<hr/>	
		\$5,798,832	\$0
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		
<u>Direct Awards</u>			
Office of Public Health		\$97,905,889	
		<hr/>	
		\$97,905,889	\$6,019,324

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
CHILD AND ADULT CARE FOOD PROGRAM	10.558		
<u>Direct Awards</u>			
Department of Education		\$99,446,176	
		\$99,446,176	\$98,264,997
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$453,722	
Department of Education		\$5,688,379	
		\$6,142,101	\$1,326,188
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$10,214	
		\$10,214	\$0
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$312,367	
		\$312,367	\$0
WIC GRANTS TO STATES (WGS)	10.578		
<u>Direct Awards</u>			
Office of Public Health		\$707,315	
		\$707,315	\$0
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education		\$497,827	
		\$497,827	\$497,827
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		
<u>Direct Awards</u>			
Department of Education		\$2,303,117	
		\$2,303,117	\$2,303,117
SCIENTIFIC COOPERATION EXCHANGE PROGRAM WITH CHINA	10.614		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$52,450	
		\$52,450	\$0

(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, 2017

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,232,543	
Southern University - Baton Rouge		\$57,188	
		<hr/>	<hr/>
		\$1,289,731	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$64,145	
		<hr/>	<hr/>
		\$64,145	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$198,797	
		<hr/>	<hr/>
		\$198,797	\$0
RURAL DEVELOPMENT COOPERATIVE AGREEMENT PROGRAM	10.890		
<u>Through: UNIVERSITY OF IOWA (W000832230/PO 1001653216)</u>			
Louisiana State University Agricultural Center		\$17,782	
		<hr/>	<hr/>
		\$17,782	\$0
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,350	
Louisiana State University Agricultural Center		\$11,206	
Southern University - Baton Rouge		\$3,240	
		<hr/>	<hr/>
		\$15,796	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$673,056	
Department of Wildlife and Fisheries		\$102,658	
Louisiana State University Agricultural Center		\$11,898	
		<hr/>	<hr/>
		\$787,612	\$0
AGRICULTURAL CONSERVATION EASEMENT PROGRAM	10.931		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$35,279	
		<hr/>	<hr/>
		\$35,279	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
AGRICULTURAL STATISTICS REPORTS	10.950		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$6,400	
Southern University - Baton Rouge		\$17,758	
		\$24,158	\$0
SCIENTIFIC COOPERATION AND RESEARCH	10.961		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,198	
		\$4,198	\$0
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$105,378	
		\$105,378	\$0
ARCHEOLOGY STUDENT TRAINING	10.AST		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$4,373	
		\$4,373	\$0
KISATCHIE FOREST	10.KNF		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$4,735	
		\$4,735	\$0
<u>Research and Development Cluster:</u>			
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,090	
Louisiana State University Agricultural Center		\$245,494	
University of Louisiana at Lafayette		\$340	
University of Louisiana at Monroe		\$5,617	
<u>Through: BAYLOR COLLEGE OF MEDICINE (102219121)</u>			
Pennington Biomed Research Center		\$436,526	
<u>Through: BAYLOR COLLEG OF MEDICINE</u>			
Southern University - Baton Rouge		\$131,972	
		\$821,039	\$4,298
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$88,507	
		\$88,507	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
WILDLIFE SERVICES	10.028		
<u>Through: TUSKEGEE UNIVERSITY (39-32650-071-76190)</u>			
Southern University Agricultural Research/Extension Center		\$11,430	
		<hr/>	
		\$11,430	\$11,430
FOREST TAXATION UNDER THE GENERALIZED FAUSTMANN FORMULA	10.14-JV-11330143-102		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$17,783	
		<hr/>	
		\$17,783	\$0
CELLULOSE NANOCRYSTAL RESEARCH	10.1415R0053		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$348	
		<hr/>	
		\$348	\$0
TIMBER PRODUCT OUTPUTS SURVEY COLLECTION AND WOOD UTILIZATION STUDIES	10.16-CR-11330145-047		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$26,361	
		<hr/>	
		\$26,361	\$0
EVALUATION OF AQUATIC RESOURCES ON THE KISATCHIE NATIONAL FOREST	10.16-CS-11330140-099		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$1,372	
		<hr/>	
		\$1,372	\$0
WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	10.164		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$32,430	
		<hr/>	
		\$32,430	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
<u>Through: MISSISSIPPI STATE UNIVERSITY (1800340753)</u>			
Southern University Agricultural Research/Extension Center		\$35,576	
		<hr/>	
		\$35,576	\$35,576

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS			
	10.200		
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (1617R0321)</u>			
Louisiana State University Agricultural Center		\$397	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (SRAC CRYOPRESERVATION PROJEC)</u>			
Louisiana State University Agricultural Center		\$11,247	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (SRAC Spawning Aid Project)</u>			
Louisiana State University Agricultural Center		\$11,805	
<u>Through: UNIVERSITY OF FLORIDA (PO 1600472670)</u>			
Louisiana State University Agricultural Center		\$5,251	
		\$28,700	\$0
MOLECULAR MECHANISM UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRIES			
	10.2016-1		
<u>Through: NATIONAL PROCESSED RASPBERRY COUNCIL (2016.1)</u>			
Louisiana State University Agricultural Center		\$18,465	
		\$18,465	\$0
MOLECULAR MECHANISMS UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRIES AGAINST INSULIN RESISTANCE AND INFLAMMATION IN TYPE 2 DIABETES - YEAR 3			
	10.2017-10		
<u>Through: NATIONAL PROCESSED RASPBERRY COUNCIL (2017.10)</u>			
Louisiana State University Agricultural Center		\$5,199	
		\$5,199	\$0
COOPERATIVE FORESTRY RESEARCH			
	10.202		
<u>Direct Awards</u>			
Louisiana Tech University		\$248,267	
Southern University Agricultural Research/Extension Center		\$313,688	
<u>Through: UNIVERSITY OF GUAM (61-1F-273008-R5201020)</u>			
Louisiana State University Agricultural Center		\$3,000	
		\$564,955	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT			
	10.203		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,140,317	
		\$4,140,317	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
PAYMENTS TO 1890 LAND-GRANT COLLEGES AND TUSKEGEE UNIVERSITY			
	10.205		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$262,905	
		\$262,905	\$0
ANIMAL HEALTH AND DISEASE RESEARCH			
	10.207		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$27,806	
Louisiana State University Agricultural Center		\$20,615	
		\$48,421	\$0
HIGHER EDUCATION - GRADUATE FELLOWSHIPS GRANT PROGRAM			
	10.210		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$742	
		\$742	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION			
	10.215		
<u>Through: NISBET OYSTER COMPANY, INC. (FW16-020)</u>			
Louisiana State University Agricultural Center		\$10,000	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000669)</u>			
Louisiana State University Agricultural Center		\$1,535	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000679)</u>			
Louisiana State University Agricultural Center		\$13,797	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000681)</u>			
Louisiana State University Agricultural Center		\$28,386	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-134/S001227)</u>			
Louisiana State University Agricultural Center		\$988	
<u>Through: UNIVERSITY OF GEORGIA (RD309-134/S000960)</u>			
Southern University Agricultural Research/Extension Center		\$11,111	
<u>Through: UNIVERSITY OF GEORGIA (RD309-134/S000966)</u>			
Southern University Agricultural Research/Extension Center		\$3,572	
		\$69,389	\$14,683

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$703,900	
		\$703,900	\$0
CONSUMER DATA AND NUTRITION RESEARCH	10.253		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,991	
		\$4,991	\$0
AGRICULTURAL MARKET AND ECONOMIC RESEARCH	10.290		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,443	
		\$5,443	\$0
INTERNATIONAL SCIENCE AND EDUCATION GRANTS	10.305		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$674	
		\$674	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$404,747	
Louisiana State University Agricultural Center		\$2,951,583	
Louisiana State University Health Sciences Center - Shreveport		\$69,468	
Pennington Biomed Research Center		\$53,701	
<u>Through: COLORADO STATE UNIVERSITY (G-06251-3)</u>			
Pennington Biomed Research Center		\$412	
		\$3,479,911	\$443,272
BIOMASS RESEARCH AND DEVELOPMENT INITIATIVE COMPETITIVE GRANTS PROGRAM (BRDI)	10.312		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$203)	
		(\$203)	\$0
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE (NLGCA)	10.326		
<u>Direct Awards</u>			
McNeese State University		\$1,819	
University of Louisiana at Lafayette		\$7,509	
		\$9,328	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM			
	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$157,259	
<u>Through: OKLAHOMA STATE UNIVERSITY (2-562180-LSU)</u>			
Louisiana State University Agricultural Center		\$22,085	
<u>Through: TEXAS A & M UNIVERSITY-AGRILIFE RESEARCH (06-S150611)</u>			
Louisiana State University Agricultural Center		\$1,989	
<u>Through: TEXAS A & M UNIVERSITY-TEXAS AGRILIFE EXTENSION SERVICE (07-S150712/586034-02001)</u>			
Louisiana State University Agricultural Center		\$14,509	
		<hr/>	
		\$195,842	\$53,966
ALFALFA AND FORAGE RESEARCH PROGRAM			
	10.330		
<u>Through: MISSISSIPPI STATE UNIVERSITY (011100 322735 02)</u>			
Louisiana State University Agricultural Center		\$5,028	
		<hr/>	
		\$5,028	\$0
RURAL BUSINESS DEVELOPMENT GRANT			
	10.351		
<u>Through: LOUISIANA INDUSTRIAL DEVELOPMENT EXECUTIVES ASSOCIATION (LIDEA-USDA-RBDG)</u>			
Southeastern Louisiana University		\$5,299	
		<hr/>	
		\$5,299	\$0
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS			
	10.443		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$136,617	
		<hr/>	
		\$136,617	\$0
FOOD SAFETY COOPERATIVE AGREEMENTS			
	10.479		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$77,569	
		<hr/>	
		\$77,569	\$0
COOPERATIVE EXTENSION SERVICE			
	10.500		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$397,579	
		<hr/>	
		\$397,579	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
FORESTRY RESEARCH	10.652		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$201,367	
Louisiana Tech University		\$12,304	
		<hr/>	
		\$213,671	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Through: NORTH CAROLINA DEPARTMENT OF AGRICULTURE (16-060-4025)</u>			
Louisiana Tech University		\$25,126	
<u>Through: NATIONAL FISH AND WILDLIFE AND FOUNDATION (1301.14.043912)</u>			
University of New Orleans		\$1,035	
<u>Through: NATIONAL FISH AND WILDLIFE FOUNDATION (1301.16.052376)</u>			
University of New Orleans		\$10,559	
		<hr/>	
		\$36,720	\$0
WOOD UTILIZATION ASSISTANCE	10.674		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$55,172	
		<hr/>	
		\$55,172	\$0
FOREST HEALTH PROTECTION	10.680		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$22,143	
		<hr/>	
		\$22,143	\$0
PARTNERSHIP AGREEMENTS	10.699		
<u>Direct Awards</u>			
Louisiana Tech University		\$3,638	
		<hr/>	
		\$3,638	\$0
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$301,168	
		<hr/>	
		\$301,168	\$15,050
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$211,364	
University of Louisiana at Lafayette		\$138,174	
		<hr/>	
		\$349,538	\$4,021

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster: (Cont.)			
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932		
<u>Through: CADDO SOIL AND WATER CONSERVATION DISTRICT (1516R0007)</u>			
Louisiana State University Agricultural Center		\$48	
		\$48	\$0
USDA NMR SERVICES - PROTON, CARBON, AND PHOSPHOROUS ANALYSIS	10.AG-7B31-P-16-0058		
<u>Direct Awards</u>			
University of New Orleans		\$10,000	
		\$10,000	\$0
2016 SUGARCANE APHID (SCA) RESEARCH - BEST MANAGEMENT PRACTICES	10.CI005-16		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (CI005-16)</u>			
Louisiana State University Agricultural Center		\$34,000	
		\$34,000	\$0
OPERATION OF UVB MONITORING SITE	10.CSU 1		
<u>Through: COLORADO STATE UNIVERSITY (CSU 1)</u>			
Louisiana State University Agricultural Center		\$2,500	
		\$2,500	\$0
EXPLORING BENEFICIAL EFFECTS OF BLUEBERRIES IN HORSES	10.EBEBH		
<u>Through: US Highbush Blueberry Council</u>			
Louisiana State University - Baton Rouge		\$83,004	
		\$83,004	\$0
USFWS - F15PX01847	10.F15PX		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$5,269	
		\$5,269	\$0
MAXIMIZING PREBIOTICS PRODUCTION FROM SORGHUM GRAIN	10.HVM12-16		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (HVM12-16)</u>			
Louisiana State University Agricultural Center		\$19,116	
		\$19,116	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEVELOPMENT OF SORGHUM BIOMASS SEPARATION FOR MAXIMIZING BIOFUEL PRODUCTION	10.RN004-15		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (RN004-15)</u>			
Louisiana State University Agricultural Center		\$6,806	
		<hr/>	
		\$6,806	\$0
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.SIUC 15-12		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-12)</u>			
Louisiana State University Agricultural Center		\$4,541	
		<hr/>	
		\$4,541	\$0
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.SIUC 15-14		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-14)</u>			
Louisiana State University Agricultural Center		\$4,911	
		<hr/>	
		\$4,911	\$0
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.SIUC 15-15		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-15)</u>			
Louisiana State University Agricultural Center		\$5,950	
		<hr/>	
		\$5,950	\$0
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.SIUC 16-16		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 16-16)</u>			
Louisiana State University Agricultural Center		\$21,152	
		<hr/>	
		\$21,152	\$0
		<hr/>	
Total for Research and Development Cluster		\$12,375,264	\$582,296
<u>Child Nutrition Cluster:</u>			
SCHOOL BREAKFAST PROGRAM	10.553		
<u>Direct Awards</u>			
Department of Education		\$83,653,177	
		<hr/>	
		\$83,653,177	\$82,968,310

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Child Nutrition Cluster: (Cont.)</u>			
NATIONAL SCHOOL LUNCH PROGRAM	10.555		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$30,796,577	
Department of Education		\$241,039,020	
		<hr/>	
		\$271,835,597	\$270,302,479
SPECIAL MILK PROGRAM FOR CHILDREN	10.556		
<u>Direct Awards</u>			
Department of Education		\$24,513	
		<hr/>	
		\$24,513	\$21,133
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		
<u>Direct Awards</u>			
Department of Education		\$9,679,146	
		<hr/>	
		\$9,679,146	\$9,241,472
Total for Child Nutrition Cluster		<hr/>	
		\$365,192,433	\$362,533,394
<u>Food Distribution Cluster:</u>			
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		
<u>Direct Awards</u>			
Office of Public Health		\$17,270,587	
		<hr/>	
		\$17,270,587	\$17,156,426
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,296,570	
		<hr/>	
		\$1,296,570	\$0
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$10,231,098	
		<hr/>	
		\$10,231,098	\$0
Total for Food Distribution Cluster		<hr/>	
		\$28,798,255	\$17,156,426

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Forest Service Schools and Roads Cluster:</u>			
SCHOOLS AND ROADS - GRANTS TO STATES	10.665		
<u>Direct Awards</u>			
State Treasury		\$1,659,748	
		<hr/>	
		\$1,659,748	\$1,659,748
		<hr/>	
Total for Forest Service Schools and Roads Cluster		\$1,659,748	\$1,659,748
		<hr/>	
<u>SNAP Cluster:</u>			
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,539,461,489	
		<hr/>	
		\$1,539,461,489	\$0
		<hr/>	
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$67,625,760	
		<hr/>	
		\$67,625,760	\$436,364
		<hr/>	
Total for SNAP Cluster		\$1,607,087,249	\$436,364
		<hr/>	
Total for U.S. Department of Agriculture		\$2,237,723,066	\$490,800,172
		<hr/>	
U.S. DEPARTMENT OF COMMERCE			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Through: UNIVERSITY OF CALIFORNIA-BERKELEY</u> <u>(00008714/BB00570786)</u>			
Louisiana State University - Baton Rouge		\$599	
		<hr/>	
		\$599	\$0
		<hr/>	
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Through: UNIVERSITY OF MARYLAND CENTER FOR</u> <u>ENVIRONMENTAL SCIENCE (SA7525796D)</u>			
University of Louisiana at Lafayette		\$26,142	
		<hr/>	
		\$26,142	\$0
		<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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
ECONOMIC DEVELOPMENT_SUPPORT FOR PLANNING ORGANIZATIONS	11.302		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$25,809	
		<hr/>	
		\$25,809	\$0
ECONOMIC DEVELOPMENT_TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
Louisiana Tech University		\$52,862	
		<hr/>	
		\$52,862	\$0
ECO DEVELOPMENT_TECHNICAL ASSSTANCE	11.306		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$95,809	
		<hr/>	
		\$95,809	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$31,636	
		<hr/>	
		\$31,636	\$0
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$67,500	
		<hr/>	
		\$67,500	\$0
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,356,737	
		<hr/>	
		\$2,356,737	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Through: UNIVERSITY OF MARYLAND-COLLEGE PARK (SA07-5-29092)</u>			
Louisiana State University Agricultural Center		\$27,454	
		<hr/>	
		\$27,454	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA15NMF4340078)</u>			
Department of Wildlife and Fisheries		\$1,072,537	
		<hr/>	
		\$1,072,537	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$3,265,189	
Department of Wildlife and Fisheries		\$46,129	
University of Louisiana at Lafayette		(\$919)	
		<hr/>	
		\$3,310,399	\$0
STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	11.549		
<u>Direct Awards</u>			
Department of Public Safety Services		\$264,741	
		<hr/>	
		\$264,741	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$304,505	
South Louisiana Community College		\$103,858	
		<hr/>	
		\$408,363	\$0
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,500	
		<hr/>	
		\$5,500	\$0
OPERATIONS OF THE SOUTHERN REGIONAL CLIMATE CENTER	11.AB-133E-16-CQ-0023		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$344,896	
		<hr/>	
		\$344,896	\$0
REGIONAL CLIMATE SERVICES SUPPORT IN THE SOUTHERN REGION	11.DG-133E-13-CN-0121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$264,802	
		<hr/>	
		\$264,802	\$0
JOINT ENFORCEMENT AGREEMENT	11.JEA		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$757,363	
		<hr/>	
		\$757,363	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster:			
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Through: TEXAS A&M RESEARCH FOUNDATION (S120013)</u>			
Board of Regents for Higher Education		\$31,832	
<u>Through: SOUTHEASTERN UNIVERSITIES RESEARCH ASSOCIATION 02 (2013-017)</u>			
Louisiana State University - Baton Rouge		\$55,895	
<u>Through: TEXAS A & M UNIVERSITY 01 (02-S160279)</u>			
Louisiana State University - Baton Rouge		\$68,598	
<u>Through: UNIVERSITY OF MARYLAND CENTER FOR ENVIRONMENTAL SCIENCE (SA07525684)</u>			
University of Louisiana at Lafayette		\$6,209	
		<hr/>	
		\$162,534	\$0
CLUSTER GRANTS	11.020		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$18,767	
		<hr/>	
		\$18,767	\$0
ECONOMIC DEVELOPMENT_TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
McNeese State University		\$85,166	
		<hr/>	
		\$85,166	\$0
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$124,007	
University of New Orleans		\$142,842	
		<hr/>	
		\$266,849	\$71,851
GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM)	11.400		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-GR04905-03)</u>			
Louisiana State University - Baton Rouge		\$341,202	
		<hr/>	
		\$341,202	\$0
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$162,375	
		<hr/>	
		\$162,375	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster: (Cont.)			
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,579,672	
<u>Through: DREXEL UNIVERSITY (238167)</u>			
Louisiana State University - Baton Rouge		\$4,984	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR05655-R/SFA-RS-10)</u>			
Louisiana State University - Baton Rouge		\$95,840	
		\$1,680,496	\$87,644
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM			
	11.427		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$80,950	
Nicholls State University		\$93,630	
University of New Orleans		\$51,853	
<u>Through: THE WATER INSTITUTE OF THE GULF (NAISNMF4270337)</u>			
Nicholls State University		\$7,047	
		\$233,480	\$0
CLIMATE AND ATMOSPHERIC RESEARCH			
	11.431		
<u>Through: UNIVERSITY OF OKLAHOMA (2014-34)</u>			
Louisiana State University - Baton Rouge		\$304,890	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (Z17-28237)</u>			
University of Louisiana at Lafayette		\$17,147	
		\$322,037	\$0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES			
	11.432		
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001363419.02)</u>			
Board of Regents for Higher Education		\$98,250	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001363517.01)</u>			
Board of Regents for Higher Education		\$68,395	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 02 (800006271-0146)</u>			
Louisiana State University - Baton Rouge		(\$7,559)	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 02 (800007208-01UG)</u>			
Louisiana State University - Baton Rouge		\$62,955	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster: (Cont.)			
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES (Cont.)			
<u>Through: MISSISSIPPI STATE UNIVERSITY 01 (191001- 363405-04/TO 001)</u>			
Louisiana State University - Baton Rouge		\$145,130	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM- GR04922-002)</u>			
Louisiana State University - Baton Rouge		\$18,880	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM- GR05687-001)</u>			
Louisiana State University - Baton Rouge		\$27,839	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (37015869/A101328)</u>			
Louisiana State University Agricultural Center		\$15,081	
		<hr/>	
		\$428,971	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$78,261	
		<hr/>	
		\$78,261	\$0
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$346,082	
		<hr/>	
		\$346,082	\$0
MARINE MAMMAL DATA PROGRAM	11.439		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$81,375	
		<hr/>	
		\$81,375	\$0
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	11.451		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$76,236	
		<hr/>	
		\$76,236	\$0
WEATHER AND AIR QUALITY RESEARCH	11.459		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$78,206	
		<hr/>	
		\$78,206	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
McNeese State University		\$59,377	
University of New Orleans		\$29,818	
		<hr/>	
		\$89,195	\$0
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH_COASTAL OCEAN PROGRAM	11.478		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$12,402	
Louisiana State University - Baton Rouge		\$143,626	
<u>Through: UNIVERSITY OF CENTRAL FLORIDA 01 (16206031-7)</u>			
Louisiana State University - Baton Rouge		\$19,542	
		<hr/>	
		\$175,570	\$943
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,285	
		<hr/>	
		\$3,285	\$0
MARINE DEBRIS PROGRAM	11.999		
<u>Through: TEXAS A & M UNIVERSITY-CORPUS CHRISTI 01 (16-44)</u>			
Louisiana State University - Baton Rouge		\$14,630	
		<hr/>	
		\$14,630	\$0
TAYLOR PLATFORM SHEEN SOURCE WORKING GROUP	11.AB-133C-15-CQ-0005/T-0003		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$20,400	
		<hr/>	
		\$20,400	\$0
24/7 INCIDENT RESPONSE AND INCIDENT RESPONSE PREPARATION	11.AB-133C-15-CQ-0005/T-001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$136,326	
		<hr/>	
		\$136,326	\$0
DEVELOPMENT AND SCREENING OF RADSEQ	11.DASR		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$2,533	
		<hr/>	
		\$2,533	\$0

(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, 2017

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster: (Cont.)			
NOAA NWS NATIONAL MESONET	11.SA15-LSU01-001		
<u>Through: GLOBAL SCIENCE & TECHNOLOGY, INC. 01 (SA15-LSU01-001)</u>			
Louisiana State University Agricultural Center		\$10,000	
		<u>\$10,000</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$4,813,976</u>	<u>\$160,438</u>
Economic Development Cluster:			
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Louisiana Tech University		\$116,481	
		<u>\$116,481</u>	<u>\$0</u>
Total for Economic Development Cluster		<u>\$116,481</u>	<u>\$0</u>
Total for U.S. Department of Commerce		<u>\$14,043,606</u>	<u>\$160,438</u>
U.S. DEPARTMENT OF DEFENSE			
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENT)	12.000		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$468,364	
		<u>\$468,364</u>	<u>\$0</u>
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$399,706	
		<u>\$399,706</u>	<u>\$19,797</u>
PAYMENTS TO STATES IN LIEU OF REAL ESTATE TAXES	12.112		
<u>Direct Awards</u>			
State Treasury		\$117,894	
		<u>\$117,894</u>	<u>\$117,894</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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		
<u>Direct Awards</u>			
Department of Environmental Quality		\$72,148	
		<hr/>	
		\$72,148	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$84,803	
		<hr/>	
		\$84,803	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400		
<u>Direct Awards</u>			
Department of Military Affairs		\$5,060,338	
		<hr/>	
		\$5,060,338	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		
<u>Direct Awards</u>			
Department of Military Affairs		\$17,774,934	
		<hr/>	
		\$17,774,934	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404		
<u>Direct Awards</u>			
Department of Military Affairs		\$18,460,277	
		<hr/>	
		\$18,460,277	\$0
JPEO - IAB TECHNOLOGY RADAR	12.5-001542-12-LSU		
<u>Through: APPLIED RESEARCH ASSOCIATES, INC. (5-001542.12.LSU)</u>			
Louisiana State University - Baton Rouge		\$57,929	
		<hr/>	
		\$57,929	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Through: ACADEMY OF APPLIED SCIENCE</u>			
Louisiana State University - Baton Rouge		\$14,857	
<u>Through: ACADEMY OF APPLIED SCIENCE (42136)</u>			
Louisiana State University - Baton Rouge		(\$928)	
		<hr/>	
		\$13,929	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		
<u>Through: GRIFFISS INSTITUTE, INC. (PIA1-1015-LSU)</u>			
Louisiana State University - Baton Rouge		\$10,000	
		<hr/>	
		\$10,000	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
GENCYBER GRANTS PROGRAM	12.903		
<u>Direct Awards</u>			
University of New Orleans		\$97,470	
		<hr/>	\$0
CYBERSECURITY CORE CURRICULUM	12.905		
<u>Direct Awards</u>			
University of New Orleans		\$14,719	
		<hr/>	\$0
PROGRAM MANAGEMENT, PLANNING, EXECUTION AND EVALUATION OF CHEMICAL, BIOLOGICAL	12.CAI-1721-20017-15/TO#3		
<u>Through: CUBIC GLOBAL DEFENSE, INC. 01 (CAI-1721-20017- 15/TO#3)</u>			
Louisiana State University - Baton Rouge		(\$15,834)	
		<hr/>	\$0
CHEMICAL BIOLOGICAL RADIOLOGICAL NUCLEAR (CBRN) PREPAREDNESS SUPPORT PROGRAM (CP2)	12.CGD-1773-01800-17 Task Order 004		
<u>Through: CUBIC GLOBAL DEFENSE, INC. 02 (CGD-1773- 01800-17 Task Order 004)</u>			
Louisiana State University - Baton Rouge		\$145,392	
		<hr/>	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - CHRISTOPHER MORES	12.N4485215GOIPA01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$217,166	
		<hr/>	\$0
INTRODUCTORY LINUX COURSE FOR NAVOCEANO	12.N62306-16-TG-TM-062		
<u>Direct Awards</u>			
University of New Orleans		\$20,673	
		<hr/>	\$0
Research and Development Cluster: PLANNING ASSISTANCE TO STATES	12.110		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$931,571	
		<hr/>	\$0
COLLABORATIVE RESEARCH AND DEVELOPMENT	12.114		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$95,488	
		<hr/>	\$0
		\$95,488	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT</u>			
<u>WITH US ARMY CORPS OF ENGINEER</u>			
	12.15160067		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$87,300	
		<hr/>	
		\$87,300	\$0
MATERIALS AND MANUFACTURING RESEARCH			
	12.16-S7700-03-C2		
<u>Through: CLARKSON AEROSPACE (16-S7700-03-C2)</u>			
Louisiana Tech University		\$130,589	
		<hr/>	
		\$130,589	\$0
COLLABORATION PROGRAM - SENSORS RESEARCH			
	12.16-S7700-04-C2		
<u>Through: CLARKSON AEROSPACE (16-S7700-04-C2)</u>			
Louisiana Tech University		\$139,855	
		<hr/>	
		\$139,855	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH			
	12.300		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$400,000	
Louisiana State University - Baton Rouge		\$53,202	
Louisiana State University Agricultural Center		\$28,421	
University of New Orleans		\$570,632	
<u>Through: RAYTHEON BBN TECHNOLOGIES CORP</u>			
<u>(9500013356)</u>			
Louisiana State University - Baton Rouge		\$33,011	
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY (527767-05)</u>			
University of New Orleans		\$14,262	
		<hr/>	
		\$1,099,528	\$0
SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION			
	12.351		
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 02 (RR212132/S001299)</u>			
Louisiana State University - Baton Rouge		\$16,459	
		<hr/>	
		\$16,459	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT			
	12.420		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,418	
Louisiana State University Health Sciences Center - New Orleans		\$309,790	
Pennington Biomed Research Center		\$5,748,414	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster: (Cont.)			
MILITARY MEDICAL RESEARCH AND DEVELOPMENT (Cont.)			
<u>Through: JOHNS HOPKINS UNIVERSITY (W81XWH-10-2-0134)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$112	
<u>Through: TULANE UNIVERSITY (W81XWH-13-2-0097)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,726	
<u>Through: UNIVERSITY OF ALABAMA (W81XWH-15-1-0705)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$866	
		\$6,069,326	\$0
BASIC SCIENTIFIC RESEARCH	12.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$280,307	
Louisiana Tech University		\$13,911	
Southern University - Baton Rouge		\$74,346	
		\$368,564	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$14,991	
Southern University - Baton Rouge		\$151,171	
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (RD763-S1)</u>			
University of Louisiana at Lafayette		\$77,958	
		\$244,120	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$62,700	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 13-S7700-01-C2)</u>			
Grambling State University		\$4,415	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 13-S7700-02-C2)</u>			
Grambling State University		\$3,634	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 16-S7700-02-C2)</u>			
Grambling State University		\$197,247	
<u>Through: COLLEGE OF WILLIAM & MARY (740762-712687)</u>			
Louisiana State University - Baton Rouge		\$24,056	
<u>Through: GRIFFISS INSTITUTE, INC.</u>			
Louisiana State University - Baton Rouge		\$44,537	

(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, 2017**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM (Cont.)</u>			
<u>Through: OHIO STATE UNIVERSITY 02 (60052494)</u>			
Louisiana State University - Baton Rouge		\$155,310	
<u>Through: RADIANCE TECHNOLOGIES, INC. (16S-0005)</u>			
Louisiana State University - Baton Rouge		\$30,000	
<u>Through: UNIVERSITY OF NEW MEXICO (271387-870J)</u>			
Louisiana State University - Baton Rouge		\$174,900	
		<hr/>	
		\$696,799	\$0
MATHEMATICAL SCIENCES GRANTS	12.901		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$7,449	
		<hr/>	
		\$7,449	\$0
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,522	
		<hr/>	
		\$3,522	\$0
U S AIR FORCE MENTOR PROTEGE PROGRAM	12.FA7014		
<u>Through: U. S. AIR FORCE</u>			
Southern University - Baton Rouge		\$54,476	
		<hr/>	
		\$54,476	\$54,476
AFRL COLLABORATION PROGRAM-SENSORS RESEARCH	12.FA8650		
<u>Through: CLARKSON AEROSPACE CORPORATION</u>			
Southern University - Baton Rouge		\$7	
		<hr/>	
		\$7	\$0
TENSILITY: TRAINING ENVIRONMENT FOR DESIGN OF RESILIENT SYSTEMS	12.FA8650-16-M-6752		
<u>Through: KNOWLEDGE BASED SYSTEMS, INC. (2016-LTU- Subcontract)</u>			
Louisiana Tech University		\$45,000	
		<hr/>	
		\$45,000	\$0
CYBER-SPECTRUM RESEARCH AND TECHNOLOGY DEVELOPMENT VIRTUAL ENVIRONMENT(CSPEC-DVE)	12.FA8750		
<u>Through: CLARKSON AEROSPACE CORPORATION</u>			
Southern University - Baton Rouge		\$56,401	
		<hr/>	
		\$56,401	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster: (Cont.)			
CYBER SPECTRUM RESEARCH	12.FA8750-15-C-0234		
<u>Through: CLARKSON AEROSPACE (LATEC CS 15-S-0234)</u>			
Louisiana Tech University		\$58,084	
		<hr/>	
		\$58,084	\$0
INDIVIDUAL WORK ORDER FY16-001; AIR FORCE RESEARCH LABORATORY	12.FY16-001		
<u>Through: NASCENT TECHNOLOGIES CORPORATION (FY16- 001)</u>			
Louisiana State University - Baton Rouge		\$41,130	
		<hr/>	
		\$41,130	\$0
INDIVIDUAL WORK ORDER FY16-002; OFFICE OF NAVAL INTELLIGENCE	12.FY16-002		
<u>Through: NASCENT TECHNOLOGIES CORPORATION (FY16- 002)</u>			
Louisiana State University - Baton Rouge		\$74,639	
		<hr/>	
		\$74,639	\$0
INDIVIDUAL WORK ORDER FY16-003; AIR FORCE RESEARCH LABORATORY	12.FY16-003		
<u>Through: NASCENT TECHNOLOGIES CORPORATION (FY16- 003)</u>			
Louisiana State University - Baton Rouge		\$101,217	
		<hr/>	
		\$101,217	\$0
INDIVIDUAL WORK ORDER FY16-004; AIR FORCE RESEARCH LABORATORY - CCE	12.FY16-004		
<u>Through: NASCENT TECHNOLOGIES CORPORATION (FY16- 004)</u>			
Louisiana State University - Baton Rouge		\$100,826	
		<hr/>	
		\$100,826	\$0
AUTOMATIC RUN-TIME MITIGATION OF KERNEL EXPLOITS IN CLOUD ENVIRONMENTS	12.H98230-15-C-0688		
<u>Direct Awards</u>			
University of New Orleans		\$18,330	
		<hr/>	
		\$18,330	\$0
NANOSTRUCTURED ANTENNA MATERIAL	12.H98230-16-C-0252		
<u>Direct Awards</u>			
Louisiana Tech University		\$80,772	
		<hr/>	
		\$80,772	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
THREE DIMENSIONAL NANOSTRUCTURED CHEMICAL SENSOR ARRAYS FOR CHEMICAL AGENT <u>Through: SURFACE TREATMENT TECHNOLOGIES, INC (PO #3003, rev 2)</u> University of New Orleans	12.HDTRA1-15-C-0068	\$105,041	
		<hr/>	
		\$105,041	\$0
SUPPORT FOR FUTURE LIMITED NUCLEAR CONFLICTS WARGAME <u>Through: CYBER INNOVATION CENTER (HQ0034-16-C-0076)</u> Louisiana Tech University	12.HQ0034-16-C-0076	\$6,236	
		<hr/>	
		\$6,236	\$0
ARFL COLLABORATION PROGRAM - SENSORS RESEARCH <u>Through: CLARKSON AEROSPACE CORPORATION (LSU 13- S7700-02-C2)</u> Louisiana State University - Baton Rouge	12.LSU 13-S7700-02-C2	\$159,214	
		<hr/>	
		\$159,214	\$0
PASSIVE MONITORING AND DEVICE LOCALIZATION USING RF SIGNALS <u>Through: CLARKSON AEROSPACE CORPORATION (LSU CS 15-S-0234)</u> Louisiana State University - Baton Rouge	12.LSU CS 15-S-0234	\$103,306	
		<hr/>	
		\$103,306	\$0
DIGITAL FORENSIC TOOLKIT FPR MACHINERY CONTROL SYSTEMS (TRACE) <u>Through: INTELLIGENT AUTOMATION , INC. (2236-1)</u> University of New Orleans	12.N00253-16-P-0243	\$10,116	
		<hr/>	
		\$10,116	\$0
CAE CYBEROPES NSA IPA AGREEMENT FOR DR. GOLDEN RICHARD <u>Direct Awards</u> University of New Orleans	12.PO#796356	\$24,071	
		<hr/>	
		\$24,071	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
METRIC-MASTER RESEARCH & SERVICES AGREEMENT	12.PO667C56036		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$12,606	
		\$12,606	\$0
SOURCES AND SINKS			
	12.SAS		
<u>Through: UNIVERSITY OF WASHINGTON (757544)</u>			
University of Louisiana at Lafayette		\$13,249	
		\$13,249	\$0
AMCOM EXPRESS TECHNICAL DOMAIN			
	12.W31P4Q-09-A-0018		
<u>Through: RADIANCE TECHNOLOGIES (10S-2417)</u>			
Louisiana Tech University		\$14,755	
		\$14,755	\$0
METRIC-MASTER RESEARCH & SERVICES AGREEMENT			
	12.W81XWH102		
<u>Through: JOHN HOPKINS UNIVERSITY (SR00001694)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$500	
<u>Through: JOHN HOPKINS UNIVERSITY (W81XWH-10-2-0090)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,000	
		\$1,500	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT			
	12.W81XWH1110577		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$18,079	
		\$18,079	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT			
	12.W81XWH1410353		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$69,696	
		\$69,696	\$0
USE OF REMOTE SENSING AND FIELD SEDIMENTS FOR ECOSYSTEM RESTORATION			
	12.W912HZ-14-2-0028		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$7,922	
		\$7,922	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NUMERICAL MODELING TO DETERMINE THE CAPACITY OF VEGETATED SHORELINES ("LIVING SHORELINES") TO REDUCE COASTAL EROSION, INUNDATION, AND WINDS WITH CONSIDERATION OF LONG-TERM CHANGE IN SEA LEVEL			
	12.W912HZ-16-2-0025		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$49,870	
		<hr/> \$49,870	<hr/> \$0
Total for Research and Development Cluster		<hr/> \$11,117,113	<hr/> \$54,476
Total for U.S. Department of Defense		<hr/> \$54,117,021	<hr/> \$192,167
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII			
	14.228		
<u>Direct Awards</u>			
Executive Department		\$202,852,865	
Road Home Corporation d/b/a Louisiana Land Trust		\$1,560,029	
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER (PO #350166)</u>			
Southeastern Louisiana University		\$130	
		<hr/> \$204,413,024	<hr/> \$123,558,472
SUPPORTIVE HOUSING PROGRAM	14.235		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$145,497	
		<hr/> \$145,497	<hr/> \$0
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		
<u>Direct Awards</u>			
Office of Public Health		\$1,304,421	
		<hr/> \$1,304,421	<hr/> \$1,205,941

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
FAIR HOUSING ASSISTANCE PROGRAM_STATE AND LOCAL <u>Direct Awards</u> Office of The Attorney General	14.401	\$210,310	
		\$210,310	\$0
MANUFACTURED HOUSING PROGRAMS <u>Direct Awards</u> Department of Public Safety Services	14.DU100K000018163	\$90,600	
		\$90,600	\$0
<u>Research and Development Cluster:</u> ECONOMIC DEVELOPMENT INITIATIVE-SPECIAL PROJECT, NEIGHBORHOOD INITIATIVE AND MISCELLANEOUS GRANTS <u>Through: NEW ORLEANS REDEVELOPMENT AUTHORITY</u> <u>(40591)</u> Louisiana State University - Baton Rouge	14.251	(\$17,665)	
		(\$17,665)	\$0
Total for Research and Development Cluster		(\$17,665)	\$0
Total for U.S. Department of Housing and Urban Development		\$206,146,187	\$124,764,413
U.S. DEPARTMENT OF THE INTERIOR			
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENT) <u>Direct Awards</u> Coastal Protection and Restoration Authority	15.000	\$10,283,865	
		\$10,283,865	\$0
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE <u>Direct Awards</u> Northwestern State University	15.2013-011	\$2,500	
		\$2,500	\$0
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE <u>Direct Awards</u> Northwestern State University	15.2016-002	\$4,152	
		\$4,152	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	15.250		
<u>Direct Awards</u>			
Department of Natural Resources		\$162,603	
		<hr/>	
		\$162,603	\$0
ABANDONED MINE LAND RECLAMATION (AMLR)	15.252		
<u>Direct Awards</u>			
Department of Natural Resources		\$193,365	
		<hr/>	
		\$193,365	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$11,305	
		<hr/>	
		\$11,305	\$0
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	15.614		
<u>Through: US ARMY CORPS OF ENGINEERS</u>			
Department of Natural Resources		\$35,004	
<u>Through: US ARMY CORPS OF ENGINEERS (108881)</u>			
Department of Wildlife and Fisheries		\$73,264	
		<hr/>	
		\$108,268	\$0
NORTH AMERICAN WETLANDS CONSERVATION FUND	15.623		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$332,700	
		<hr/>	
		\$332,700	\$0
ENHANCED HUNTER EDUCATION AND SAFETY	15.626		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,097,837	
		<hr/>	
		\$2,097,837	\$0
COASTAL IMPACT ASSISTANCE	15.668		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$37,604,072	
		<hr/>	
		\$37,604,072	\$0
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$3,148	
		<hr/>	
		\$3,148	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
NATIONAL LAND REMOTE SENSING_EDUCATION OUTREACH AND RESEARCH	15.815		
<u>Through: AMERICAVIEW, INC. (16-0109)</u>			
University of Louisiana at Lafayette		(\$2,576)	
<u>Through: AMERICAVIEW, INC. (AV13-LA01 MOD 006)</u>			
University of Louisiana at Lafayette		\$16,444	
		<hr/>	
		\$13,868	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$835,802	
		<hr/>	
		\$835,802	\$215,892
OUTDOOR RECREATION_ACQUISITION, DEVELOPMENT AND PLANNING	15.916		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$723,723	
		<hr/>	
		\$723,723	\$723,700
NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE	15.939		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$139,487	
Northwestern State University		\$1,850	
		<hr/>	
		\$141,337	\$0
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.H2210100307		
<u>Direct Awards</u>			
Northwestern State University		\$454,065	
		<hr/>	
		\$454,065	\$0
<u>Research and Development Cluster:</u>			
HURRICANE SANDY DISASTER RELIEF - COASTAL RESILIENCY GRANTS	15.153		
<u>Through: BOSTON UNIVERSITY (4500001895)</u>			
University of New Orleans		\$45,572	
		<hr/>	
		\$45,572	\$0
WILD HORSE AND BURRO RESOURCE MANAGEMENT	15.229		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$58,004	
		<hr/>	
		\$58,004	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$40,321	
Louisiana State University - Baton Rouge		\$792,314	
Louisiana State University Agricultural Center		\$92,514	
		<hr/>	
		\$925,149	\$48,266
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)	15.423		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$53,282	
Louisiana State University Agricultural Center		\$8,567	
University of Louisiana at Lafayette		\$54,149	
University of New Orleans		\$292,104	
		<hr/>	
		\$408,102	\$184,607
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$872,019	
		<hr/>	
		\$872,019	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,480,228	
<u>Through: SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (LSUAC TURKEY STUDY(01)</u>			
Louisiana State University Agricultural Center		\$175,416	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (475967)</u>			
Louisiana State University Agricultural Center		\$160,391	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (478048)</u>			
Louisiana State University Agricultural Center		\$53,071	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (491753)</u>			
Louisiana State University Agricultural Center		\$26,804	
		<hr/>	
		\$2,895,910	\$0
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$58,060	
		<hr/>	
		\$58,060	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
STATE WILDLIFE GRANTS	15.634		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$601,666	
		<hr/>	
		\$601,666	\$0
MIGRATORY BIRD JOINT VENTURES	15.637		
<u>Through: MISSISSIPPI STATE UNIVERSITY (191000-331290-03)</u>			
University of Louisiana at Lafayette		(\$1,963)	
		<hr/>	
		(\$1,963)	\$0
RESEARCH GRANTS (GENERIC)	15.650		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$13,713	
		<hr/>	
		\$13,713	\$0
ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	15.657		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$119,147	
Louisiana State University Agricultural Center		\$86,436	
		<hr/>	
		\$205,583	\$0
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677		
<u>Through: UNIVERSITY OF SOUTH CAROLINA 01 (15-2865/PO #92393)</u>			
Louisiana State University - Baton Rouge		\$47,217	
		<hr/>	
		\$47,217	\$0
COOPERATIVE ECOSYSTEM STUDIES UNITS	15.678		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$21,662	
		<hr/>	
		\$21,662	\$0
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$77,511	
		<hr/>	
		\$77,511	\$12,645

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Department of Natural Resources		\$26,000	
Department of Wildlife and Fisheries		\$45,412	
Louisiana State University Agricultural Center		\$7,838	
University of Louisiana at Lafayette		\$639,392	
University of New Orleans		\$9,013	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA 01 (50579918/10255402/15187)</u>			
Louisiana State University - Baton Rouge		\$22,847	
		<hr/>	
		\$750,502	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING	15.810		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$74,667	
		<hr/>	
		\$74,667	\$0
COOPERATIVE RESEARCH UNITS	15.812		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$253,769	
		<hr/>	
		\$253,769	\$0
NATIONAL CLIMATE CHANGE AND WILDLIFE SCIENCE CENTER	15.820		
<u>Through: TEXAS TECH UNIVERSITY (210180-01)</u>			
Louisiana State University - Baton Rouge		\$108,956	
<u>Through: UNIVERSITY OF OKLAHOMA (2012-29)</u>			
Louisiana State University - Baton Rouge		\$148,042	
<u>Through: UNIVERSITY OF OKLAHOMA (2015-09)</u>			
Louisiana State University - Baton Rouge		\$20,524	
<u>Through: UNIVERSITY OF OKLAHOMA (2016-09)</u>			
Louisiana State University - Baton Rouge		\$58,092	
		<hr/>	
		\$335,614	\$0
NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	15.922		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,650	
		<hr/>	
		\$2,650	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM			
	15.945		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$18,380	
		\$18,380	\$0
HURRICANE SANDY			
	15.979		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$52,211	
		\$52,211	\$0
EXPERIMENTAL INVESTIGATION AND PERFORMANCE EVALUATIONS OF MODELS APPLIED TO WO			
	15.M15PC00007		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$379,509	
		\$379,509	\$0
MONITORING PROGRAM FOR NORTH GULF OF MEXICO			
	15.MPNGM		
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC. (300000683)</u>			
University of Louisiana at Lafayette		\$2	
		\$2	\$0
ARCHEOLOGICAL INVESTIGATIONS OF RING MIDDEN SITES IN FLORIDA			
	15.P12AC51051/P14AC01543		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,534	
		\$4,534	\$0
Total for Research and Development Cluster		\$8,100,043	\$245,518
<u>Fish and Wildlife Cluster:</u>			
SPORT FISH RESTORATION			
	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$6,159,568	
		\$6,159,568	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Fish and Wildlife Cluster: (Cont.)</u>			
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$8,511,461	
		<hr/>	
		\$8,511,461	\$0
Total for Fish and Wildlife Cluster		<hr/>	<hr/>
		\$14,671,029	\$0
Total for U.S. Department of the Interior		<hr/> <hr/>	<hr/> <hr/>
		\$75,743,682	\$1,185,110
U.S. DEPARTMENT OF JUSTICE			
MISSING ALZHEIMER'S DISEASE PATIENT ASSISTANCE PROGRAM	16.015		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$16,546	
		<hr/>	
		\$16,546	\$0
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$331,092	
		<hr/>	
		\$331,092	\$331,092
COMMUNITY-BASED VIOLENCE PREVENTION PROGRAM	16.123		
<u>Through: CITY PARISH OF EAST BATON ROUGE (39223)</u>			
Louisiana State University - Baton Rouge		\$68,075	
		<hr/>	
		\$68,075	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.20087		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$788,767	
		<hr/>	
		\$788,767	\$0
LAW ENFORCEMENT ASSISTANCE_FBI ADVANCED POLICE TRAINING	16.300		
<u>Direct Awards</u>			
Department of Public Safety Services		\$133,756	
		<hr/>	
		\$133,756	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
OFFICE OF THE FEDERAL DETENTION TRUSTEE (OFDT)	16.35079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$195,685	
		<hr/>	
		\$195,685	\$0
JUVENILE ACCOUNTABILITY BLOCK GRANTS	16.523		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$8,638	
		<hr/>	
		\$8,638	(\$129)
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$69,447	
		<hr/>	
		\$69,447	\$0
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		\$543,062	
		<hr/>	
		\$543,062	\$259,464
MISSING CHILDREN'S ASSISTANCE	16.543		
<u>Direct Awards</u>			
Office of The Attorney General		\$287,470	
		<hr/>	
		\$287,470	\$0
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		\$68,211	
		<hr/>	
		\$68,211	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$249,358	
		<hr/>	
		\$249,358	\$85,071

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
CRIME VICTIM ASSISTANCE	16.575		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$16,208,028	
		\$16,208,028	\$15,233,547
CRIME VICTIM COMPENSATION	16.576		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$533,824	
		\$533,824	\$0
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$122,402	
		\$122,402	\$122,402
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,248,054	
		\$2,248,054	\$1,671,950
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		\$52,841	
<u>Through: OFFICE ON VIOLENCE AGAINST WOMEN (2014-WE- AX-0030)</u>			
Office of The Attorney General		\$159,070	
		\$211,911	\$52,841
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$357,110	
		\$357,110	\$51,077

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
COMMUNITY CAPACITY DEVELOPMENT OFFICE <u>Through: LOCAL INITIATIVES SUPPORT CORPORATION</u> <u>(LISC) (47656-0001)</u> Louisiana State University - Baton Rouge	16.595	\$1,542	
		\$1,542	\$0
CORRECTIONS TRAINING AND STAFF DEVELOPMENT <u>Direct Awards</u> Central Louisiana Technical Community College	16.601	\$299,329	
		\$299,329	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM <u>Direct Awards</u> Corrections Services	16.606	\$63,066	
		\$63,066	\$0
PROJECT SAFE NEIGHBORHOODS <u>Direct Awards</u> Louisiana State University - Baton Rouge <u>Through: EAST BATON ROUGE PARISH SHERIFFS OFFICE </u> <u>01 (2014-GP-BX-0014-LSU)</u> Louisiana State University - Baton Rouge	16.609	\$8,270 \$7,979	
		\$16,249	\$0
JUVENILE MENTORING PROGRAM <u>Through: NATIONAL 4-H COUNCIL (1415R00050)</u> Louisiana State University Agricultural Center <u>Through: NATIONAL 4-H COUNCIL (1516R0045)</u> Louisiana State University Agricultural Center <u>Through: NATIONAL 4-H COUNCIL (NMP7/1617R0050)</u> Louisiana State University Agricultural Center	16.726	(\$1,572) \$70,872 \$41,616	
		\$110,916	\$0
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.734	\$392,311	
		\$392,311	\$381,569
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH 'ZERO TOLERANCE' CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES <u>Direct Awards</u> Office of Juvenile Justice	16.735	\$133,879	
		\$133,879	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		
<u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$3,053,132	
		\$3,053,132	\$2,123,969
DNA BACKLOG REDUCTION PROGRAM	16.741		
<u>Direct Awards</u> Department of Public Safety Services Office of The Attorney General		\$1,250,586 \$14,165	
		\$1,264,751	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		
<u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$71,028	
		\$71,028	\$49,297
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		
<u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,000,000	
		\$1,000,000	\$1,000,000
ECONOMIC HIGH-TECH AND CYBER CRIME PREVENTION	16.752		
<u>Direct Awards</u> Office of The Attorney General		\$19,821	
		\$19,821	\$0
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 Services		\$301,811	
		\$301,811	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812		
<u>Direct Awards</u> Corrections Services Office of Juvenile Justice		\$612,483 \$12,944	
		\$625,427	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
NICS ACT RECORD IMPROVEMENT PROGRAM <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.813	\$490,230	
		\$490,230	\$94,180
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM <u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 02 (40316)</u> Louisiana State University - Baton Rouge <u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04 (PO161129)</u> Louisiana State University - Baton Rouge	16.817	\$22,766	
		\$2,801	
		\$25,567	\$0
EQUITABLE SHARING PROGRAM <u>Direct Awards</u> Office of The Attorney General	16.922	\$36,273	
		\$36,273	\$0
ASSET FORFEITURE <u>Direct Awards</u> Department of Public Safety Services	16.Asset Forfeiture	\$85,390	
		\$85,390	\$0
FBI.GOV <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.DJF-14-1200-P-0002242	\$92,713	
		\$92,713	\$0
IGUARDIAN <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.DJF-14-1200-P-0002244	\$55,102	
		\$55,102	\$0
LEEP (LEO) PHASE XXI <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.DJF-15-1200-A-0010901	\$6,492,587	
		\$6,492,587	\$0
INFRAGARD <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.DJF-15-1200-P-0000332	\$1,046,697	
		\$1,046,697	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
COURT COSTS AND FEES COLLECTION PROGRAM	16.SJIT009.017		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$11,951	
		\$11,951	\$0
<u>Research and Development Cluster:</u>			
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525		
<u>Direct Awards</u>			
Grambling State University		\$59,424	
		\$59,424	\$0
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560		
<u>Through: POLICY RESEARCH ASSOCIATES (2016-CK-BX- 0010)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,783	
		\$6,783	\$0
JUVENILE MENTORING PROGRAM	16.726		
<u>Through: MOYER FOUNDATION (2015-FU-FX-0026)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$55,608	
<u>Through: 4-H NATIONAL (2015-JU-FX-0015)</u>			
Southern University Agricultural Research/Extension Center		\$64,465	
<u>Through: 4-H NATIONAL (2016-JU-FX-0022)</u>			
Southern University Agricultural Research/Extension Center		\$22,354	
		\$142,427	\$0
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$36,583	
		\$36,583	\$0
INTERPERSONAL AND INTRAPERSONAL INFLUENCES ON INFORMATION ELICITATION	16.DFJ-15-1200-V-0009672		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,748	
		\$12,748	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
Research and Development Cluster: (Cont.)			
PEIP EARLY INTERVENTION	16.PEI		
<u>Through: LOUISIANA DISTRICT ATTORNEYS ASSOCIATION</u>			
<u>(13-0209)</u>			
University of Louisiana at Lafayette		\$257,925	
		<hr/>	
		\$257,925	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$515,890	\$0
Total for U.S. Department of Justice		<hr/> <hr/>	<hr/> <hr/>
		\$38,647,098	\$21,456,330
U.S. DEPARTMENT OF LABOR			
LABOR FORCE STATISTICS	17.002		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,255,448	
		<hr/>	
		\$1,255,448	\$0
COMPENSATION AND WORKING CONDITIONS	17.005		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$115,767	
		<hr/>	
		\$115,767	\$0
UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$274,814,464	
		<hr/>	
		\$274,814,464	\$0
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,233,254	
<u>Through: NATIONAL COUNCIL ON AGING (AD-26907-15-55-A-</u>			
<u>11-35)</u>			
University of Louisiana at Monroe		\$330,249	
		<hr/>	
		\$1,563,503	\$1,199,765
TRADE ADJUSTMENT ASSISTANCE	17.245		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$758,759	
		<hr/>	
		\$758,759	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
WORKFORCE INNOVATION AND OPPORTUNITY ACT	17.255		
<u>Direct Awards</u>			
Northshore Technical Community College		\$110,302	
		<hr/>	
		\$110,302	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$279,155	
		<hr/>	
		\$279,155	\$0
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$223,032	
		<hr/>	
		\$223,032	\$0
YOUTHBUILD	17.274		
<u>Direct Awards</u>			
Northshore Technical Community College		\$364,523	
Southern University - Shreveport		\$372,410	
		<hr/>	
		\$736,933	\$0
WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$4,086,168	
		<hr/>	
		\$4,086,168	\$1,855,512
WORKFORCE INVESTMENT ACT (WIA) DISLOCATED WORKER NATIONAL RESERVE TECHNICAL ASSISTANCE AND TRAINING	17.281		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$17,319	
		<hr/>	
		\$17,319	\$0
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS	17.282		
<u>Direct Awards</u>			
Bossier Parish Community College		\$1,563,111	
Central Louisiana Technical Community College		\$446,418	
Delgado Community College		\$1,667,825	
Nunez Community College		\$161,501	
<u>Through: LAWSON STATE COMMUNITY COLLEGE</u>			
Central Louisiana Technical Community College		\$669,093	
		<hr/>	
		\$4,507,948	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
APPRENTICESHIP USA GRANTS	17.285		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$146,067	
		<hr/>	
		\$146,067	\$0
CONSULTATION AGREEMENTS	17.504		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$862,910	
		<hr/>	
		\$862,910	\$0
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602		
<u>Direct Awards</u>			
Northshore Technical Community College		\$16,203	
		<hr/>	
		\$16,203	\$0
<u>Employment Service Cluster:</u>			
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$8,915,620	
		<hr/>	
		\$8,915,620	\$0
DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	17.801		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$2,217,510	
		<hr/>	
		\$2,217,510	\$0
LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	17.804		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$576,086	
		<hr/>	
		\$576,086	\$0
		<hr/>	
Total for Employment Service Cluster		\$11,709,216	\$0
<u>WIOA Cluster:</u>			
WIA/WIOA ADULT PROGRAM	17.258		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$10,744,571	
		<hr/>	
		\$10,744,571	\$9,889,077

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
WIOA Cluster: (Cont.)			
WIA/WIOA YOUTH ACTIVITIES	17.259		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$10,446,608	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20)</u> (1-2015-16)			
Louisiana State University - Baton Rouge		(\$260)	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20)</u> (1-2016-17)			
Louisiana State University - Baton Rouge		\$113,503	
		<hr/>	
		\$10,559,851	\$8,574,659
WIA/WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$9,514,244	
		<hr/>	
		\$9,514,244	\$7,550,639
		<hr/>	
Total for WIOA Cluster		\$30,818,666	\$26,014,375
		<hr/>	
Total for U.S. Department of Labor		\$332,021,860	\$29,069,652
		<hr/> <hr/>	
U.S. DEPARTMENT OF STATE			
GLOBAL THREAT REDUCTION	19.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,917,762	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT</u> <u>FOUNDATION (CRDF) (GTR3-15-61593-1)</u>			
Louisiana State University - Baton Rouge		\$26,868	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT</u> <u>FOUNDATION (CRDF) 01 (GTR3-16-62136-0)</u>			
Louisiana State University - Baton Rouge		\$1,019	
		<hr/>	
		\$2,945,649	\$0
GENERAL DEPARTMENT OF STATE ASSISTANCE	19.700		
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT</u> <u>FOUNDATION (CRDF) (GTR2-16-62477-0)</u>			
Louisiana State University - Baton Rouge		\$51,370	
		<hr/>	
		\$51,370	\$0
		<hr/>	
Total for U.S. Department of State		\$2,997,019	\$0
		<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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION			
AIRPORT IMPROVEMENT PROGRAM	20.106		
<u>Direct Awards</u>			
Department of Transportation and Development		\$306,404	
		\$306,404	\$0
HIGHWAY TRAINING AND EDUCATION	20.215		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$41,048	
		\$41,048	\$0
MOTOR CARRIER SAFETY ASSISTANCE	20.218		
<u>Direct Awards</u>			
Department of Public Safety Services		\$4,735,395	
		\$4,735,395	\$0
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPROVEMENT GRANT	20.232		
<u>Direct Awards</u>			
Department of Public Safety Services		\$166,028	
Louisiana Supreme Court		\$463,857	
		\$629,885	\$0
SAFETY DATA IMPROVEMENT PROGRAM	20.234		
<u>Direct Awards</u>			
Department of Public Safety Services		\$19,855	
		\$19,855	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Department of Transportation and Development		\$697,546	
		\$697,546	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505		
<u>Direct Awards</u>			
Department of Transportation and Development		\$987,630	
		\$987,630	\$903,925
FORMULA GRANTS FOR RURAL AREAS	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$9,049,059	
		\$9,049,059	\$6,325,224

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		
<u>Direct Awards</u> Department of Transportation and Development		\$189,420	
		\$189,420	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Direct Awards</u> Department of Public Safety Services		\$3,239,599	
		\$3,239,599	\$490,437
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608		
<u>Direct Awards</u> Department of Public Safety Services		\$4,379,804	
		\$4,379,804	\$1,568,948
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		
<u>Direct Awards</u> Department of Natural Resources		\$2,475,617	
		\$2,475,617	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		
<u>Direct Awards</u> Department of Public Safety Services		\$411,354	
		\$411,354	\$0
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721		
<u>Direct Awards</u> Department of Natural Resources		\$57,447	
		\$57,447	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		
<u>Direct Awards</u> Department of Transportation and Development		\$421,504	
		\$421,504	\$235,043
<u>Research and Development Cluster:</u>			
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Through: SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION (SDDOT) (SD2016-07/311297)</u> Louisiana State University - Baton Rouge		\$12,165	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
Research and Development Cluster: (Cont.)			
HIGHWAY PLANNING AND CONSTRUCTION (Cont.)			
<u>Through: REGIONAL PLANNING COMMISSION (RPC Task#</u>			
<u>NPB6-Count)</u>			
University of New Orleans		\$9,149	
		<hr/>	
		\$21,314	\$0
HIGHWAY TRAINING AND EDUCATION	20.215		
<u>Direct Awards</u>			
University of New Orleans		\$1,201	
		<hr/>	
		\$1,201	\$0
AASHTO PARTNERSHIP HANDBOOK, SECOND EDITION	20.428-17-10A		
<u>Through: IOWA STATE UNIVERSITY 01 (428-17-10A)</u>			
Louisiana State University - Baton Rouge		\$46,499	
		<hr/>	
		\$46,499	\$0
PUBLIC TRANSPORTATION RESEARCH, TECHNICAL ASSISTANCE, AND TRAINING	20.514		
<u>Through: CITY OF NEW ORLEANS (K15-1235)</u>			
University of New Orleans		\$90,767	
		<hr/>	
		\$90,767	\$1,000
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	20.614		
<u>Direct Awards</u>			
Department of Transportation and Development		\$51,901	
		<hr/>	
		\$51,901	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$48,860	
<u>Through: MISSISSIPPI STATE UNIVERSITY 01 (061300-363277-03)</u>			
Louisiana State University - Baton Rouge		\$44,930	
<u>Through: TEXAS A & M UNIVERSITY-TEXAS A & M TRANSPORTATION INSTITUTE 01 (12-S120006)</u>			
Louisiana State University - Baton Rouge		(\$225)	
<u>Through: UNIV OF TEXAS AT AUSTIN (UTA17-000186)</u>			
Louisiana State University - Baton Rouge		\$8,922	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1411039/42808)</u>			
Louisiana State University - Baton Rouge		\$29	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1411039/42812)</u>			
Louisiana State University - Baton Rouge		\$41,872	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
Research and Development Cluster: (Cont.)			
UNIVERSITY TRANSPORTATION CENTERS PROGRAM (Cont.)			
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1411039/42944)</u>			
Louisiana State University - Baton Rouge		\$135,377	
<u>Through: UNIVERSITY OF MARYLAND-COLLEGE PARK 01</u>			
<u>(Z9600005/PO #9027)</u>			
Louisiana State University - Baton Rouge		(\$211)	
<u>Through: UNIVERSITY OF MARYLAND-COLLEGE PARK 01</u>			
<u>(Z9600005/PO #9027/42599)</u>			
Louisiana State University - Baton Rouge		(\$898)	
<u>Through: UNIVERSITY OF MARYLAND-COLLEGE PARK 01</u>			
<u>(Z9600005/PO #9027/42901)</u>			
Louisiana State University - Baton Rouge		\$52,477	
<u>Through: UNIVERSITY OF OKLAHOMA (2014-26)</u>			
Louisiana Tech University		\$219,735	
<u>Through: MISSOURI UNIVERSITY OF SCIENCE &</u>			
<u>TECHNOLGY</u>			
Southern University - Baton Rouge		\$30,728	
<u>Through: UNIVERSITY OF ARKANSAS (SA1411040)</u>			
University of New Orleans		\$145,359	
<u>Through: UNIVERSITY OF MARYLAND (7223-Z9600006)</u>			
University of New Orleans		\$60,754	
		<hr/>	
		\$787,709	\$38,483
ROBOTIC UTILITY MAPPING	20.DTRT5714C10037		
<u>Through: INTELLIGENT AUTOMATION (2204-1)</u>			
Louisiana Tech University		\$96,776	
		<hr/>	
		\$96,776	\$0
		<hr/>	
Total for Research and Development Cluster		\$1,096,167	\$39,483
<u>Federal Transit Cluster:</u>			
FEDERAL TRANSIT_FORMULA GRANTS	20.507		
<u>Direct Awards</u>			
Department of Transportation and Development		\$855,558	
		<hr/>	
		\$855,558	\$0
BUS AND BUS FACILITIES FORMULA PROGRAM	20.526		
<u>Direct Awards</u>			
Department of Transportation and Development		\$188,575	
		<hr/>	
		\$188,575	\$0
		<hr/>	
Total for Federal Transit Cluster		\$1,044,133	\$0

(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, 2017

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
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		\$732,489,126	
		<hr/>	
		\$732,489,126	\$51,393,704
RECREATIONAL TRAILS PROGRAM	20.219		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,441,255	
		<hr/>	
		\$1,441,255	\$1,115,013
		<hr/>	
Total for Highway Planning and Construction Cluster		<hr/>	
		\$733,930,381	\$52,508,717
		<hr/>	
<u>Highway Safety Cluster:</u>			
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,065,683	
		<hr/>	
		\$3,065,683	\$1,811,214
ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	20.601		
<u>Direct Awards</u>			
Department of Public Safety Services		(\$108,246)	
		<hr/>	
		(\$108,246)	\$0
OCCUPANT PROTECTION INCENTIVE GRANTS	20.602		
<u>Direct Awards</u>			
Department of Public Safety Services		\$577,537	
		<hr/>	
		\$577,537	\$0
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		
<u>Direct Awards</u>			
Department of Public Safety Services		\$2,589,848	
		<hr/>	
		\$2,589,848	\$1,069,922
		<hr/>	
Total for Highway Safety Cluster		<hr/>	
		\$6,124,822	\$2,881,136
		<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, 2017**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<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		\$3,780,357	
		<hr/>	
		\$3,780,357	\$2,431,940
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516		
<u>Direct Awards</u>			
Department of Transportation and Development		\$340,442	
		<hr/>	
		\$340,442	\$294,555
NEW FREEDOM PROGRAM	20.521		
<u>Direct Awards</u>			
Department of Transportation and Development		\$58,507	
		<hr/>	
		\$58,507	\$51,344
Total for Transit Services Programs Cluster		<hr/>	
		\$4,179,306	\$2,777,839
Total for U.S. Department of Transportation		<hr/> <hr/>	
		\$774,016,376	\$67,730,752
U.S. DEPARTMENT OF THE TREASURY			
LOW INCOME TAXPAYER CLINICS	21.008		
<u>Direct Awards</u>			
Southern University Law Center		\$30,000	
		<hr/>	
		\$30,000	\$0
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,079,367	
		<hr/>	
		\$1,079,367	\$0
Total for U.S. Department of the Treasury		<hr/> <hr/>	
		\$1,109,367	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
OFFICE OF PERSONNEL MANAGEMENT			
Research and Development Cluster:			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM			
	27.011		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans			
		\$33,102	
		<u>\$33,102</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$33,102</u>	<u>\$0</u>
Total for Office of Personnel Management		<u>\$33,102</u>	<u>\$0</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EMPLOYMENT DISCRIMINATION_ TITLE VII OF THE CIVIL RIGHTS ACT OF 1964			
	30.001		
<u>Direct Awards</u>			
Executive Department			
		\$51,520	
		<u>\$51,520</u>	<u>\$0</u>
Total for Equal Employment Opportunity Commission		<u>\$51,520</u>	<u>\$0</u>
GENERAL SERVICES ADMINISTRATION			
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY			
	39.003		
<u>Direct Awards</u>			
Executive Department			
		\$3,500,445	
		<u>\$3,500,445</u>	<u>\$0</u>
Total for General Services Administration		<u>\$3,500,445</u>	<u>\$0</u>
U.S. LIBRARY OF CONGRESS			
TEACHING WITH PRIMARY SOURCES			
	42.GA08C0022		
<u>Direct Awards</u>			
Southeastern Louisiana University			
		\$66,419	
		<u>\$66,419</u>	<u>\$0</u>
Total for U.S. Library of Congress		<u>\$66,419</u>	<u>\$0</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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION			
EDUCATION	43.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$21,000	
Southern University - Baton Rouge		\$5,719	
		\$26,719	\$0
<u>Research and Development Cluster:</u>			
SCIENCE	43.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$365,043	
University of Louisiana at Monroe		\$15,015	
<u>Through: BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (41293)</u>			
Louisiana State University - Baton Rouge		\$21,392	
<u>Through: MICHIGAN TECHNOLOGICAL UNIVERSITY (1406043Z2)</u>			
Louisiana State University - Baton Rouge		(\$2,156)	
<u>Through: NORTH CAROLINA STATE UNIVERSITY 03 (2013- 2666-01)</u>			
Louisiana State University - Baton Rouge		\$85,885	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR5-16004X)</u>			
Louisiana State University - Baton Rouge		\$5,843	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO6-17067X)</u>			
Louisiana State University - Baton Rouge		\$13,370	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (RE407-G6)</u>			
Louisiana State University - Baton Rouge		\$21,381	
<u>Through: UNIVERSITY OF CENTRAL FLORIDA 03 (16208175- 01)</u>			
Louisiana State University - Baton Rouge		\$4,999	
		\$530,772	\$0
AERONAUTICS	43.002		
<u>Direct Awards</u>			
Louisiana Tech University		\$15,131	
		\$15,131	\$0
EXPLORATION	43.003		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$21,654	
		\$21,654	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
EDUCATION	43.008		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$760,884	
Louisiana State University - Baton Rouge		\$579,276	
		\$1,340,160	\$4,913
FLOW OF WATER, CARBON, AND SEDIMENT WITHIN THE LAND-SEA CONTINUUM	43.1565803		
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LAB (1565803)</u>			
Louisiana State University - Baton Rouge		\$7,200	
		\$7,200	\$0
SPINDLE: SOUTHERN POLAR ICE NAVIGATION, DESCENT, AND LAKE EXPLORATION	43.43144		
<u>Through: STONE AEROSPACE/PSC, INC. (43144)</u>			
Louisiana State University - Baton Rouge		\$34,916	
		\$34,916	\$0
CALIBRATING THE LUMINOSITY OF CARBON STARS: AN ARCHIVAL STUDY OF GALAXIES IN T	43.HST-AR-13249-01-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-AR- 13249.01-A)</u>			
Louisiana State University - Baton Rouge		\$7,634	
		\$7,634	\$0
LATE-TIME UV SPECTROSCOPIC SIGNATURES FROM CIRCUMSTELLAR INTERACTION IN TYPE I	43.HST-GO-13287-005-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13287.005-A)</u>			
Louisiana State University - Baton Rouge		\$1,527	
		\$1,527	\$0
LEGUS: LEGACY EXTRAGALACTIC UV SURVEY	43.HST-GO-13364-10-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13364.10-A)</u>			
Louisiana State University - Baton Rouge		\$1,528	
		\$1,528	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
Research and Development Cluster: (Cont.)			
SIX IN ONE BLOW: RECONSTRUCTING THE CIRCUMSTELLAR ENVIRONMENTS OF SUPERNOVAE I	43.HST-GO-13392-004-A		
Through: <u>SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-13392.004-A)</u>			
Louisiana State University - Baton Rouge		\$2,037	
		<hr/>	
		\$2,037	\$0
FILLING THE GAP-NEAR UV, OPTICAL AND NEAR IR EXTINCTION	43.HST-GO-13760-002-A		
Through: <u>SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-13760.002-A)</u>			
Louisiana State University - Baton Rouge		\$3,055	
		<hr/>	
		\$3,055	\$0
STARTLINGLY FAST EVOLUTION OF THE STINGRAY NEBULA	43.HST-GO-14126-002-A		
Through: <u>SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-14126.002-A)</u>			
Louisiana State University - Baton Rouge		\$5,898	
		<hr/>	
		\$5,898	\$0
IS MUZZIO 10 THE EX-COMPANION STAR OF THE PSR B1509-58	43.HST-GO-14365-001-A		
Through: <u>SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-14365.001-A)</u>			
Louisiana State University - Baton Rouge		\$6,045	
		<hr/>	
		\$6,045	\$0
MAPPING THE UV EXTINCTION PROPERTIES OF PHAT STARS IN M31	43.HST-GO-14761-001-A		
Through: <u>SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-14761.001-A)</u>			
Louisiana State University - Baton Rouge		\$15,957	
		<hr/>	
		\$15,957	\$0
COLLABORATION OF SOUTHERN UNIVERSITY AT THE BOEING COMPANY IN THE SYSTEMS SUPPORT OF THE INTERNATIONAL SPACE STATION (ISS) PROGRAM	43.NASA-865152		
Through: <u>THE BOEING COMPANY</u>			
Southern University - Baton Rouge		\$5,315	
		<hr/>	
		\$5,315	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
Research and Development Cluster: (Cont.)			
CHALLENGES TOWARDS IMPROVED FRICTION-STIR-WELDS USING ON-LINE SENSING OF WELD			
	43.NNM13AA02G		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$75,580	
		<hr/>	
		\$75,580	\$0
MEMS BASED SOLUTIONS			
	43.NNX14CS11C		
<u>Through: RADIANCE TECHNOLOGIES (14S-0827)</u>			
Louisiana Tech University		\$57,413	
		<hr/>	
		\$57,413	\$0
INTEGRATED MONITORING AWARENESS			
	43.NNX16CS15C		
<u>Through: AMERICAN GNC CORP (AGNC101116)</u>			
Louisiana Tech University		\$63,951	
		<hr/>	
		\$63,951	\$0
Total for Research and Development Cluster		<hr/>	
		\$2,195,773	\$4,913
Total for National Aeronautics & Space Administration		<hr/>	
		\$2,222,492	\$4,913
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			
PROMOTION OF THE ARTS_GRANTS TO ORGANIZATIONS AND INDIVIDUALS			
	45.024		
<u>Direct Awards</u>			
Northwestern State University		\$10,994	
		<hr/>	
		\$10,994	\$0
PROMOTION OF THE ARTS_PARTNERSHIP AGREEMENTS			
	45.025		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$676,754	
		<hr/>	
		\$676,754	\$634,013
PROMOTION OF THE HUMANITIES_FEDERAL/STATE PARTNERSHIP			
	45.129		
<u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES (16-598-20)</u>			
University of Louisiana at Lafayette		\$1,500	
		<hr/>	
		\$1,500	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)			
PROMOTION OF THE HUMANITIES_DIVISION OF PRESERVATION AND ACCESS	45.149		
<u>Direct Awards</u>			
Nicholls State University		\$5,189	
		<hr/> \$5,189	\$0
PROMOTION OF THE HUMANITIES_PROFESSIONAL DEVELOPMENT	45.163		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$20,667	
		<hr/> \$20,667	\$0
PROMOTION OF THE HUMANITIES_PUBLIC PROGRAMS	45.164		
<u>Through: AMERICAN LIBRARY ASSOCIATION (LATINO AMERICANS)</u>			
Southeastern Louisiana University		\$18	
		<hr/> \$18	\$0
GRANTS TO STATES	45.310		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$2,516,904	
		<hr/> \$2,516,904	\$0
<u>Research and Development Cluster:</u>			
PROMOTION OF THE HUMANITIES_FEDERAL/STATE PARTNERSHIP	45.129		
<u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES (16-598-23)</u>			
University of New Orleans		\$1,560	
		<hr/> \$1,560	\$0
PROMOTION OF THE HUMANITIES_FELLOWSHIPS AND STIPENDS	45.160		
<u>Direct Awards</u>			
University of New Orleans		\$25,760	
		<hr/> \$25,760	\$0
Total for Research and Development Cluster		<hr/> \$27,320	\$0
Total for National Foundation on the Arts and the Humanities		<hr/> <hr/> \$3,259,346	<hr/> <hr/> \$634,013

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION			
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$92,038	
University of New Orleans		\$23,828	
		\$115,866	\$0
EDUCATION AND HUMAN RESOURCES	47.076		
<u>Direct Awards</u>			
Delgado Community College		\$28,876	
Southern University - Baton Rouge		\$510,496	
University of Louisiana at Lafayette		\$476,855	
<u>Through: UNIVERSITY OF TULSA</u>			
Bossier Parish Community College		\$14,076	
		\$1,030,303	\$1,657
INTERGOVERNMENTAL PERSONNEL ACT (IP)	47.Due-1460406		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$135,268	
		\$135,268	\$0
NSF IPA AGREEMENT	47.IPA		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$114,347	
		\$114,347	\$0
NSF GRAD FELLOWSHIP	47.NGF		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$41,518	
		\$41,518	\$0
<u>Research and Development Cluster:</u>			
ENGINEERING GRANTS	47.041		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,414,750	
Louisiana State University Agricultural Center		\$93,863	
Louisiana State University Health Sciences Center - New Orleans		\$48,777	
Louisiana Tech University		\$453,618	
McNeese State University		\$28,383	
University of Louisiana at Lafayette		\$100,475	
University of New Orleans		\$100,498	
<u>Through: ENDEAVOR POWER TECHNOLOGIES, LLC (44052)</u>			
Louisiana State University - Baton Rouge		\$42,000	
<u>Through: NOVA SOUTHEASTERN UNIVERSITY 01 (331236)</u>			
Louisiana State University - Baton Rouge		\$2,635	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
ENGINEERING GRANTS (Cont.)			
<u>Through: TEXAS A&M ENGINEERING EXPERIMENT</u>			
<u>STATION 01 (28-S172802)</u>			
Louisiana State University - Baton Rouge		\$12,080	
<u>Through: UNIVERSITY OF NORTH TEXAS (GF1667-5/NT752-0000154859)</u>			
Louisiana State University - Baton Rouge		(\$8,967)	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (CBET-1661496)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,379	
<u>Through: PURDUE UNIVERSITY (4101-73435)</u>			
Louisiana Tech University		(\$88)	
		<hr/>	
		\$2,292,403	\$50,141
MATHEMATICAL AND PHYSICAL SCIENCES			
	47.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,245,712	
Louisiana Tech University		\$239,239	
Southeastern Louisiana University		\$3,525	
Southern University - Baton Rouge		\$538,969	
University of Louisiana at Lafayette		\$74,655	
University of New Orleans		\$379,939	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-LIGO</u>			
<u>LABORATORY 02 (75-1087149)</u>			
Louisiana State University - Baton Rouge		\$140,456	
<u>Through: UNIVERSITY OF MINNESOTA (524401)</u>			
Louisiana State University - Baton Rouge		\$20,000	
<u>Through: UNIVERSITY OF MINNESOTA (524402)</u>			
Louisiana State University - Baton Rouge		\$20,000	
<u>Through: UNIVERSITY OF WISCONSIN-MILWAUKEE (123405534)</u>			
Louisiana State University - Baton Rouge		\$113,891	
		<hr/>	
		\$5,776,386	\$18,610
GEOSCIENCES			
	47.050		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$569,358	
Louisiana State University - Baton Rouge		\$1,377,537	
Louisiana State University Agricultural Center		\$73,792	
University of Louisiana at Lafayette		\$236,299	
University of Louisiana at Monroe		\$17,826	
<u>Through: COLUMBIA UNIVERSITY 01 (5(GG009393-01))</u>			
Louisiana State University - Baton Rouge		\$68,494	
<u>Through: DAUPHIN ISLAND SEA LAB (2601JK-001-LSU)</u>			
Louisiana State University - Baton Rouge		\$15,320	

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
GEOSCIENCES (Cont.)			
<u>Through: GEORGE MASON UNIVERSITY (E2033491)</u>			
		\$66,489	
<u>Through: MONTANA STATE UNIVERSITY (G115-15-W5033)</u>			
		\$3,286	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA13-000656)</u>			
		\$178,809	
		\$2,607,210	\$85,313
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING			
	47.070		
<u>Direct Awards</u>			
		\$2,336,502	
		\$474,623	
		\$876,978	
		\$159,708	
<u>Through: UNIVERSITY OF ILLINOIS (2007-01077-58/A4179)</u>			
		\$72,808	
<u>Through: UNIVERSITY OF ILLINOIS 01 (43095)</u>			
		\$54,850	
<u>Through: UNIVERSITY OF CALIFORNIA-DAVIS (201401781-01)</u>			
		\$20,289	
<u>Through: US IGNITE, INC (Task Order No.1)</u>			
		\$30,035	
		\$4,025,793	\$19,052
BIOLOGICAL SCIENCES			
	47.074		
<u>Direct Awards</u>			
		\$2,488,353	
		\$53,903	
		\$220,952	
		\$183,223	
		\$165,959	
		\$150,492	
		\$28,640	
		\$161,565	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 01 (800001404-02)</u>			
		\$116,509	
<u>Through: NORTH CAROLINA STATE UNIVERSITY 02 (2012-0901-04)</u>			
		\$220	

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
BIOLOGICAL SCIENCES (Cont.)			
<u>Through: SMITHSONIAN INSTITUTION 01 (15-SUBC-440-0000324370)</u>			
Louisiana State University - Baton Rouge		\$24,287	
<u>Through: UNIVERSITY OF FLORIDA 05 (UFDSP00010778/00122962)</u>			
Louisiana State University - Baton Rouge		\$2,588	
<u>Through: UNIVERSITY OF RHODE ISLAND (4873/102815)</u>			
Louisiana State University - Baton Rouge		\$37,222	
<u>Through: TEXAS A&M RESEARCH FOUNDATION (99-5120047)</u>			
Southeastern Louisiana University		\$4,510	
<u>Through: UNIVERSITY OF CALIFORNIA AT LOS ANGELES (155 G QA197)</u>			
University of New Orleans		\$142,022	
		<hr/>	
		\$3,780,445	\$253,210
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$691,287	
University of Louisiana at Lafayette		\$33,395	
<u>Through: TEXAS CHRISTIAN UNIVERSITY (16-24465-1)</u>			
University of Louisiana at Monroe		\$7,050	
		<hr/>	
		\$731,732	\$99,023
EDUCATION AND HUMAN RESOURCES	47.076		
<u>Direct Awards</u>			
Baton Rouge Community College		\$228,544	
Board of Regents for Higher Education		\$1,137,063	
Department of Transportation and Development		\$61,702	
Grambling State University		\$301,304	
Louisiana State University - Baton Rouge		\$547,085	
Louisiana Tech University		\$151,955	
Southern University - Baton Rouge		\$11,883	
University of Louisiana at Lafayette		\$197,734	
University of New Orleans		\$275,925	
<u>Through: WINSTON SALEM STATE UNIVERSITY (211113 J)</u>			
Grambling State University		\$8,450	
<u>Through: WINSTON-SALEM STATE UNIVERSITY (211113 D)</u>			
Grambling State University		\$8,470	
<u>Through: BLACK HILLS STATE UNIVERSITY</u>			
Louisiana State University - Baton Rouge		\$22,848	
<u>Through: NORFOLK STATE UNIVERSITY (F1040086)</u>			
Louisiana State University - Baton Rouge		\$28,179	

(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, 2017

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
EDUCATION AND HUMAN RESOURCES (Cont.)			
<u>Through: NORTH CAROLINA A&T STATE UNIVERSITY</u>			
Louisiana State University - Baton Rouge		\$5,040	
<u>Through: UNIVERSITY OF MASSACHUSETTS AT AMHERST</u>			
<u>(12-006782F)</u>			
Louisiana State University - Baton Rouge		\$8,262	
<u>Through: NORTH CAROLINA AGRICULTURAL & TECHNICAL</u>			
<u>STATE UNIVERSITY (260209A)</u>			
Louisiana Tech University		\$73,537	
<u>Through: GRAND VALLY STATE UNIVERSITY (GVSU-215487-</u>			
<u>02)</u>			
University of Louisiana at Lafayette		\$9,145	
		<hr/>	
		\$3,077,126	\$51,308
POLAR PROGRAMS	47.078		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$178,661	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER</u>			
<u>(1552527/PO #1000492066)</u>			
Louisiana State University - Baton Rouge		\$50,432	
		<hr/>	
		\$229,093	\$37,476
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$258,690	
Louisiana State University - Baton Rouge		\$4,424	
Southern University - Baton Rouge		\$105,852	
University of Louisiana at Lafayette		\$31,796	
University of New Orleans		\$36,808	
		<hr/>	
		\$437,570	\$0
OFFICE OF CYBERINFRASTRUCTURE	47.080		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,458	
		<hr/>	
		\$12,458	\$0
OFFICE OF INTEGRATIVE ACTIVITIES	47.083		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$6,140,347	
Louisiana State University - Baton Rouge		\$121,492	
Louisiana State University Agricultural Center		\$504,689	
Louisiana Tech University		\$784,562	
		<hr/>	
		\$7,551,090	\$1,439,326

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT -			
RAHUL T SHAH	47.CCF-1547616		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$200,193	
		\$200,193	\$0
LA RESEARCH CONSORTIUM	47.NNS16AA20B		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$124,095	
		\$124,095	\$0
Total for Research and Development Cluster		\$30,845,594	\$2,053,459
Total for National Science Foundation		\$32,282,896	\$2,055,116
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$1,797,840	
<u>Through: SMALL BUSINESS DEVELOPMENT CENTERS</u>			
<u>(SBAHQ-17-B-0001)</u>			
McNeese State University		\$113,496	
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER</u>			
Southeastern Louisiana University		\$145,370	
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER</u>			
<u>(P0013861)</u>			
Southeastern Louisiana University		\$37,446	
		\$2,094,152	\$127,036
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	59.058		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$123,076	
		\$123,076	\$0
STATE TRADE EXPANSION	59.061		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$7,856	
		\$7,856	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SMALL BUSINESS ADMINISTRATION (CONT.)			
MARINE INDUSTRIES SCIENCE AND TECHNOLOGY (MIST) INDUSTRY CLUSTER	59.USM-GR015198-02		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR015198-02)</u>			
Louisiana State University - Baton Rouge		\$13,459	
		<u>\$13,459</u>	<u>\$0</u>
Total for Small Business Administration		<u>\$2,238,543</u>	<u>\$127,036</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS			
VETERANS STATE NURSING HOME CARE	64.015		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$34,384,434	
		<u>\$34,384,434</u>	<u>\$0</u>
BURIAL EXPENSES ALLOWANCE FOR VETERANS	64.101		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$528,876	
		<u>\$528,876</u>	<u>\$0</u>
DISBURSMENT AGREEMENT-HOUSE STAFF STIPENDS	64.HOS		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$192,521	
		<u>\$192,521</u>	<u>\$0</u>
STATE APPROVAL AGENCY	64.v101(223b)		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$297,344	
		<u>\$297,344</u>	<u>\$0</u>
TROOPS TO TEACHERS	64.v101(223b)		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$85,402	
		<u>\$85,402</u>	<u>\$0</u>
NEUROSURGERY IPA	64.V667P-1615		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$525,946	
		<u>\$525,946</u>	<u>\$0</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, 2017

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)			
RADIATION THERAPY EQUIPMENT USE	64.V667P1777		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$129,676	
		<hr/>	
		\$129,676	\$0
VA ANNUAL REPORTING FEE	64.VA 1		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,832	
		<hr/>	
		\$5,832	\$0
		<hr/>	
Total for U.S. Department of Veterans Affairs		\$36,150,031	\$0
		<hr/> <hr/>	
U.S. ENVIRONMENTAL PROTECTION AGENCY			
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		
<u>Direct Awards</u>			
Department of Environmental Quality		\$439,304	
		<hr/>	
		\$439,304	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$11,041,715	
		<hr/>	
		\$11,041,715	\$0
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419		
<u>Direct Awards</u>			
Department of Environmental Quality		\$77,374	
Department of Wildlife and Fisheries		\$130,324	
		<hr/>	
		\$207,698	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432		
<u>Direct Awards</u>			
Office of Public Health		\$1,320,000	
		<hr/>	
		\$1,320,000	\$0
		<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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433		
<u>Direct Awards</u>			
Department of Natural Resources		\$269,384	
		<hr/>	
		\$269,384	\$0
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>			
Coastal Protection and Restoration Authority		\$48,926	
		<hr/>	
		\$48,926	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454		
<u>Direct Awards</u>			
Department of Environmental Quality		\$150,732	
		<hr/>	
		\$150,732	\$0
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,092,252	
Department of Environmental Quality		\$2,144,256	
		<hr/>	
		\$4,236,508	\$0
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472		
<u>Direct Awards</u>			
Office of Public Health		\$277,543	
		<hr/>	
		\$277,543	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$39,933	
		<hr/>	
		\$39,933	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: MICHIGAN STATE UNIVERSITY</u>			
<u>(RC101571LSU/RD83518301)</u>			
Louisiana State University Agricultural Center		\$3,453	
		<hr/>	
		\$3,453	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605		
<u>Direct Awards</u>			
Department of Environmental Quality		\$11,092,584	
		<hr/>	
		\$11,092,584	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Department of Environmental Quality		\$150,111	
Office of Public Health		\$142,428	
		\$292,539	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$343,300	
		\$343,300	\$0
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701		
<u>Direct Awards</u>			
Department of Environmental Quality		\$136,000	
		\$136,000	\$0
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u>			
Louisiana Tech University		\$10,696	
		\$10,696	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802		
<u>Direct Awards</u>			
Department of Environmental Quality		\$83,220	
		\$83,220	\$0
UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	66.804		
<u>Direct Awards</u>			
Department of Environmental Quality		\$478,000	
		\$478,000	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805		
<u>Direct Awards</u>			
Department of Environmental Quality		\$1,091,076	
		\$1,091,076	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
ENVIRONMENTAL WORKFORCE DEVELOPMENT AND JOB TRAINING COOPERATIVE AGREEMENTS	66.815		
<u>Direct Awards</u>			
Southern University - Shreveport		\$22,970	
		<hr/>	
		\$22,970	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		
<u>Direct Awards</u>			
Department of Environmental Quality		\$212,055	
		<hr/>	
		\$212,055	\$0
ENVIRONMENTAL EDUCATION GRANTS	66.951		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$11,453	
University of New Orleans		\$54,052	
<u>Through: WATER COLLABORATIVE OF GREATER NEW ORLEANS (EPA #01F05001)</u>			
University of New Orleans		\$1,265	
		<hr/>	
		\$66,770	\$0
DISBURSMENT AGREEMENT-HOUSE STAFF STIPENDS	66.HOS		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$3,832,116	
		<hr/>	
		\$3,832,116	\$0
Research and Development Cluster: RESEARCH AND TRAINING FOR ENVIRONMENTAL AND HUMAN HEALTH: COLLABORATIVE	66.18-312-0213151-52293L		
<u>Through: RTI INTERNATIONAL (18-312-0213151-52293L)</u>			
Louisiana State University - Baton Rouge		\$21,744	
		<hr/>	
		\$21,744	\$0
NATIONAL ESTUARY PROGRAM	66.456		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$734,614	
		<hr/>	
		\$734,614	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Through: UNIVERSITY OF MISSISSIPPI (15-10-015)</u>			
Louisiana State University - Baton Rouge		\$6,392	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR05599-01)</u>			
Louisiana State University - Baton Rouge		\$6,141	
		<hr/>	
		\$12,533	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM			
	66.509		
<u>Through: IOWA STATE UNIVERSITY (429-40-01B/I3 98148 23)</u>			
Louisiana State University Agricultural Center			
		\$5,101	
		<hr/>	
		\$5,101	\$0
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS			
	66.511		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge			
		\$17,750	
		<hr/>	
		\$17,750	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE			
	66.608		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center			
		\$83,627	
		<hr/>	
		\$83,627	\$9,322
POLLUTION PREVENTION GRANTS PROGRAM			
	66.708		
<u>Direct Awards</u>			
Southeastern Louisiana University			
		\$4,013	
		<hr/>	
		\$4,013	\$0
REGIONAL AGRICULTURAL IPM GRANTS			
	66.714		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center			
		\$989	
		<hr/>	
		\$989	\$0
Total for Research and Development Cluster		<hr/>	
		\$880,371	\$9,322
<u>Clean Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS			
	66.458		
<u>Direct Awards</u>			
Department of Environmental Quality			
		\$13,693,246	
		<hr/>	
		\$13,693,246	\$13,006,372
Total for Clean Water State Revolving Fund Cluster		<hr/>	
		\$13,693,246	\$13,006,372

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Drinking Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		
<u>Direct Awards</u>			
Office of Public Health		\$15,514,429	
		<hr/>	<hr/>
		\$15,514,429	\$12,807,142
Total for Drinking Water State Revolving Fund Cluster		<hr/>	<hr/>
		\$15,514,429	\$12,807,142
Total for U.S. Environmental Protection Agency		<hr/> <hr/>	<hr/> <hr/>
		\$65,784,568	\$25,822,836
NUCLEAR REGULATORY COMMISSION			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$61,106	
		<hr/>	<hr/>
		\$61,106	\$0
<u>Research and Development Cluster:</u>			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$151,029	
		<hr/>	<hr/>
		\$151,029	\$0
ENHANCING GUIDANCE FOR EVACUATION TIME ESTIMATE STUDIES	77.NRC-HQ-60-15-C-0007		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$360,951	
		<hr/>	<hr/>
		\$360,951	\$18,613
Total for Research and Development Cluster		<hr/>	<hr/>
		\$511,980	\$18,613
Total for Nuclear Regulatory Commission		<hr/> <hr/>	<hr/> <hr/>
		\$573,086	\$18,613

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY			
STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$942,803	
		\$942,803	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	81.106		
<u>Through: SOUTHERN STATE ENERGY BOARD (DE-FC04 - 93AL82966)</u>			
Department of Environmental Quality		\$56,819	
<u>Through: SSEB - SOUTHERN STATES ENERGY BOARD</u>			
Homeland Security and Emergency Preparedness		\$82,779	
		\$139,598	\$0
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	81.117		
<u>Through: SOUTHEAST ENERGY EFFICIENCY ALLIANCE (2016-SEEA-078)</u>			
Louisiana State University - Baton Rouge		\$8,915	
		\$8,915	\$0
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
<u>Through: FLORIDA A&M UNIVERSITY (C-4319)</u>			
Southern University - New Orleans		\$104,682	
<u>Through: KANSAS CITY PLANT (DE-NA0000622)</u>			
Southern University - New Orleans		\$37,338	
<u>Through: NORTH CAROLINA A&T STATE UNIVERSITY (270111G)</u>			
Southern University - New Orleans		\$90,377	
		\$232,397	\$0
FEDERAL ENERGY SETTLEMENT - EXXON	81.E2029		
<u>Direct Awards</u>			
Department of Natural Resources		\$982,935	
		\$982,935	\$0
FEDERAL ENERGY SETTLEMENT - OHA	81.OHA2030		
<u>Direct Awards</u>			
Department of Natural Resources		\$173,765	
		\$173,765	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
FEDERAL ENERGY SETTLEMENT - STRIPPER WELL	81.SW2027		
<u>Direct Awards</u>			
Department of Natural Resources		\$760,532	
		\$760,532	\$0
FEDERAL ENERGY SETTLEMENT - WARNER	81.W2031		
<u>Direct Awards</u>			
Department of Natural Resources		\$99,784	
		\$99,784	\$0
<u>Research and Development Cluster:</u>			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$913,550	
Louisiana State University - Baton Rouge		\$2,168,869	
Louisiana Tech University		\$96,706	
University of Louisiana at Lafayette		\$14,424	
<u>Through: MICHIGAN STATE UNIVERSITY 04 (RC104823-LSU)</u>			
Louisiana State University - Baton Rouge		\$73,965	
<u>Through: OHIO STATE UNIVERSITY 02 (60057539)</u>			
Louisiana State University - Baton Rouge		\$100,508	
		\$3,368,022	\$412,576
CONSERVATION RESEARCH AND DEVELOPMENT	81.086		
<u>Through: TULANE UNIVERSITY 03 (TUL-SCC-553027-14/15)</u>			
Louisiana State University - Baton Rouge		\$93,771	
		\$93,771	\$0
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$63,184	
		\$63,184	\$0
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$103,519	
Southern University - Baton Rouge		\$6,445	
University of Louisiana at Lafayette		\$310,055	
<u>Through: UNIVERSITY OF MEMPHIS (5-40432)</u>			
Louisiana State University - Baton Rouge		\$3,590	
		\$423,609	\$233,608

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE			
	81.117		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$169,547	
<u>Through: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA, DAVIS (7213733)</u>			
University of Louisiana at Lafayette		\$15,701	
		<hr/>	
		\$185,248	\$0
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM			
	81.123		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$50,664	
<u>Through: FLORIDA A & M</u>			
Southern University - Baton Rouge		\$252,648	
		<hr/>	
		\$303,312	\$0
PHYSICAL SEISMIC MODELS OF SYNTHETIC DECOMPOSED GRANITE AT SOURCE PHYSICS EXPE			
	81.1571146		
<u>Through: SANDIA NATIONAL LABS (1571146)</u>			
Louisiana State University - Baton Rouge		\$24,898	
		<hr/>	
		\$24,898	\$0
OPTIMIZATION OF X-RAY LITHOGRAPHY PROCESS PARAMETERS TO FABRICATE TWO LAYER ION TRAP DEVICES			
	81.1620291		
<u>Through: SANDIA NATIONAL LABS (1620291)</u>			
Louisiana State University - Baton Rouge		(\$108)	
		<hr/>	
		(\$108)	\$0
LAR DETECTOR PHOTON DETECTION SYSTEM DEVELOPMENT			
	81.281077		
<u>Through: BROOKHAVEN SCIENCE ASSOCIATES, LLC 01 (281077)</u>			
Louisiana State University - Baton Rouge		\$90,465	
		<hr/>	
		\$90,465	\$0
PROTODUNE FIELD CAGE CONSTRUCTION			
	81.321984		
<u>Through: BROOKHAVEN SCIENCE ASSOCIATES, LLC 01 (321984)</u>			
Louisiana State University - Baton Rouge		\$145,859	
		<hr/>	
		\$145,859	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
PROCESS INTENSIFICATION OF BIOLOGICAL NATURAL GAS CONVERSION THROUGH INNOVATIVE BIOREACTOR DESIGNS	81.40583		
<u>Through: LANZATECH, INC. (40583)</u> Louisiana State University - Baton Rouge		\$61,895	
		<hr/>	\$0
DEVELOPMENT OF ANION-EXCHANGE MEMBRANE ELECTRODE ASSEMBLY FOR BIO-OIL APPLICATION	81.6F-31701		
<u>Through: ARGONNE NATIONAL LABORATORY (6F-31701)</u> Louisiana State University - Baton Rouge		\$9,968	
		<hr/>	\$0
GRATING INTERFEROMETRY IMAGING: SENSITIVITY, RESOLUTION, AND DATA ANALYSIS SOFTWARE DEVELOPMENT AND ENHANCEMENT	81.6F-31843		
<u>Through: ARGONNE NATIONAL LABORATORY (6F-31843)</u> Louisiana State University - Baton Rouge		\$16,800	
		<hr/>	\$0
PROFILING MICROBIAL IDENTITY AND ACTIVITY: PASSALID BEETLE CULTURING AND ISOTOPE LABELING	81.B573243		
<u>Through: LAWRENCE LIVERMORE NATIONAL LABORATORY (B573243)</u> Louisiana State University - Baton Rouge		\$8,462	
		<hr/>	\$0
MICROLITER FUEL IGNITION TESTING (MICRO-FIT)	81.B611206		
<u>Through: LAWRENCE LIVERMORE NATIONAL LABORATORY (B611206)</u> Louisiana State University - Baton Rouge		(\$20)	
		<hr/>	\$0
MICROLITER FUEL IGNITION TESTING (MICRO-FIT) - PHASE II	81.B616111		
<u>Through: LAWRENCE LIVERMORE NATIONAL LABORATORY (B616111)</u> Louisiana State University - Baton Rouge		\$61,949	
		<hr/>	\$0
DIAGNOSTIC SECURITY MODULES	81.DSM		
<u>Through: BATTELLE ENERGY ALLIANCE, LLC (174267)</u> University of Louisiana at Lafayette		\$74,352	
		<hr/>	\$0
		<hr/>	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
IDAHO NATIONAL LAB	81.INL		
<u>Through: BATTELLE ENERGY ALLIANCE, LLC (153264)</u>			
University of Louisiana at Lafayette		(\$1,430)	
		(\$1,430)	\$0
PALEONTOLOGICAL RESOURCES MITIGATION	81.PRM		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$40,659	
		\$40,659	\$0
MAPPING AND MANIPULATING MATERIALS TRANSFORMATION PATHWAYS AND PROPERTIES	81.SC-16-441		
<u>Through: AMES LABORATORY (SC-16-441)</u>			
Louisiana State University - Baton Rouge		\$18,724	
		\$18,724	\$0
PRELIMINARY INVESTIGATION OF CO2 CAPTURE OPPORTUNITIES AT INDUSTRIAL FACILITIES	81.SSEB-933-LTI-LSU		
<u>Through: SOUTHERN STATES ENERGY BOARD (SSEB-933- LTI-LSU)</u>			
Louisiana State University - Baton Rouge		\$84,739	
		\$84,739	\$0
Total for Research and Development Cluster		\$5,074,358	\$646,184
Total for U.S. Department of Energy		\$8,415,087	\$646,184
U.S. DEPARTMENT OF EDUCATION			
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$9,516,585	
		\$9,516,585	\$4,458,528
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		
<u>Direct Awards</u>			
Department of Education		\$280,068,484	
<u>Through: CITY OF BAKER SCHOOL SYSTEM (28-15-BJ- 68/43583)</u>			
Louisiana State University - Baton Rouge		\$1,804	
		\$280,070,288	\$276,488,074

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MIGRANT EDUCATION_STATE GRANT PROGRAM	84.011		
<u>Direct Awards</u>			
Department of Education		\$2,641,921	
		<hr/>	
		\$2,641,921	\$2,217,946
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		
<u>Direct Awards</u>			
Department of Education		\$2,154,614	
		<hr/>	
		\$2,154,614	\$0
HIGHER EDUCATION_INSTITUTIONAL AID	84.031		
<u>Direct Awards</u>			
Baton Rouge Community College		\$279,454	
Southern University Law Center		\$2,365,360	
Southern University - Baton Rouge		\$8,498,929	
Southern University - New Orleans		\$3,027,387	
Southern University - Shreveport		\$4,006,176	
		<hr/>	
		\$18,177,306	\$0
PREDOMINANTLY BLACK INSTITUTIONS PROGRAM - FORMULA GRANTS	84.031P		
<u>Direct Awards</u>			
South Louisiana Community College		\$223,233	
		<hr/>	
		\$223,233	\$0
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$3,659,626	
		<hr/>	
		\$3,659,626	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$19,977,556	
		<hr/>	
		\$19,977,556	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		
<u>Direct Awards</u>			
Bossier Parish Community College		\$414,483	
		<hr/>	
		\$414,483	\$0

(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, 2017

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120		
<u>Direct Awards</u>			
Southern University - New Orleans		\$97,554	
		<hr/>	
		\$97,554	\$0
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$39,911,054	
		<hr/>	
		\$39,911,054	\$0
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$207,559	
Louisiana Tech University		\$144,897	
Southern University - Baton Rouge		\$366,898	
		<hr/>	
		\$719,354	\$0
MIGRANT EDUCATION_HIGH SCHOOL EQUIVALENCY PROGRAM	84.141		
<u>Direct Awards</u>			
Louisiana Delta Community College		\$423,557	
University of Louisiana at Monroe		\$439,038	
		<hr/>	
		\$862,595	\$0
MIGRANT EDUCATION_COORDINATION PROGRAM	84.144		
<u>Direct Awards</u>			
Department of Education		\$29,160	
		<hr/>	
		\$29,160	\$0
REHABILITATION SERVICES_INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$469,027	
		<hr/>	
		\$469,027	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,755,851	
		<hr/>	
		\$6,755,851	\$0

(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, 2017

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	84.184		
<u>Direct Awards</u>			
Department of Education		\$1,219,286	
		<hr/>	<hr/>
		\$1,219,286	\$1,172,983
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$331,838	
		<hr/>	<hr/>
		\$331,838	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		
<u>Direct Awards</u>			
Department of Education		\$1,189,442	
		<hr/>	<hr/>
		\$1,189,442	\$1,087,322
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$173,153	
		<hr/>	<hr/>
		\$173,153	\$0
CENTRAL SCHOOLS MATH CURRICULUM DEVELOPMENT PROJECT	84.20170252-00		
<u>Through: CENTRAL COMMUNITY SCHOOL SYSTEM (20170252-00)</u>			
Louisiana State University - Baton Rouge		\$26,513	
		<hr/>	<hr/>
		\$26,513	\$0
REHABILITATION TRAINING_CONTINUING EDUCATION	84.264		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$1,453,062	
		<hr/>	<hr/>
		\$1,453,062	\$1,170,315
CHARTER SCHOOLS	84.282		
<u>Direct Awards</u>			
Department of Education		\$186,352	
		<hr/>	<hr/>
		\$186,352	\$65,287

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		
<u>Direct Awards</u>			
Department of Education		\$14,826,527	
<u>Through: URBAN RESTORATION ENHANCEMENT CORP (UREC) (40605)</u>			
Louisiana State University - Baton Rouge			\$120
		<hr/>	
		\$14,826,647	\$13,945,837
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		
<u>Direct Awards</u>			
Department of Education		\$1,608,938	
		<hr/>	
		\$1,608,938	\$792,477
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325		
<u>Direct Awards</u>			
University of New Orleans		\$194,744	
		<hr/>	
		\$194,744	\$0
SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.326		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$105,833	
<u>Through: UNIV OF KANSAS CENTER FOR RESEARCH, INC (H326Y120005-13)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$14,403	
		<hr/>	
		\$120,236	\$0
ADVANCED PLACEMENT PROGRAM (ADVANCED PLACEMENT TEST FEE; ADVANCED PLACEMENT INCENTIVE PROGRAM GRANTS)	84.330		
<u>Direct Awards</u>			
Department of Education		\$280,656	
		<hr/>	
		\$280,656	\$280,390
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$829,170	
		<hr/>	
		\$829,170	\$101,916

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TRANSITION TO TEACHING	84.350		
Direct Awards			
University of Louisiana at Monroe		\$250,604	
		<hr/>	
		\$250,604	\$159,474
RURAL EDUCATION	84.358		
Direct Awards			
Department of Education		\$2,609,569	
		<hr/>	
		\$2,609,569	\$2,462,869
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		
Direct Awards			
Department of Education		\$3,692,838	
		<hr/>	
		\$3,692,838	\$3,508,801
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
Direct Awards			
Department of Education		\$2,556,094	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (28-15-MP-05/42764)</u>			
Louisiana State University - Baton Rouge		(\$8,429)	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (MSP/44165)</u>			
Louisiana State University - Baton Rouge		\$23,934	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (28-15-MP-15/42917)</u>			
Louisiana State University - Baton Rouge		\$12,782	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/44152)</u>			
Louisiana State University - Baton Rouge		\$21,750	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/44156)</u>			
Louisiana State University - Baton Rouge		\$36,921	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (28-15-MP-40/42924)</u>			
Louisiana State University - Baton Rouge		\$4,079	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/44159)</u>			
Louisiana State University - Baton Rouge		\$20,898	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (28-15-MP-59/42931)</u>			
Louisiana State University - Baton Rouge		(\$2,061)	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/44164)</u>			
Louisiana State University - Baton Rouge		\$20,837	

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MATHEMATICS AND SCIENCE PARTNERSHIPS (Cont.)			
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT 01 (28-15-MP-67/42763)</u>			
Louisiana State University - Baton Rouge		(\$6,769)	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT 02 (MSP/44158)</u>			
Louisiana State University - Baton Rouge		\$42,258	
		<hr/>	
		\$2,722,294	\$2,416,156
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANT (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)			
	84.367		
<u>Direct Awards</u>			
Department of Education		\$51,360,662	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA02-SEED2012)</u>			
Louisiana State University - Baton Rouge		\$250	
<u>Through: NATIONAL WRITING PROJECT (04-LA07-SEED2012)</u>			
Northwestern State University		\$2,179	
<u>Through: NATIONAL WRITING PROJECT (04-LA07-SEED2016)</u>			
Northwestern State University		\$5,541	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA05-SEED 2012 (1A))</u>			
Southeastern Louisiana University		\$586	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA05-SEED2016-ILJ)</u>			
Southeastern Louisiana University		\$14,900	
<u>Through: NATIONAL WRITING PROJECT (92-LA04-SEED2015)</u>			
University of Louisiana at Lafayette		\$628	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA04-SEED2017-CRWPAJ)</u>			
University of Louisiana at Lafayette		\$1,965	
<u>Through: NATIONAL WRITING PROJECT CORP. (92-LA01-SEED2016)</u>			
University of New Orleans		\$14,061	
<u>Through: NATIONAL WRITING PROJECT CORP. (92-LA01-SEED2017-ILJ)</u>			
University of New Orleans		\$5,295	
		<hr/>	
		\$51,406,067	\$49,741,043
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES			
	84.369		
<u>Direct Awards</u>			
Department of Education		\$5,400,514	
		<hr/>	
		\$5,400,514	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
STRIVING READERS/COMPREHENSIVE LITERACY DEVELOPMENT	84.371		
<u>Direct Awards</u>			
Department of Education		\$16,678,687	
		<hr/>	
		\$16,678,687	\$15,755,943
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	84.374		
<u>Direct Awards</u>			
Department of Education		\$4,885,720	
		<hr/>	
		\$4,885,720	\$506,618
ACADEMIC COMPETITIVENESS GRANT 09-1	84.375		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$932	
		<hr/>	
		\$932	\$0
SCHOOL IMPROVEMENT GRANTS	84.377		
<u>Direct Awards</u>			
Department of Education		\$7,576,841	
		<hr/>	
		\$7,576,841	\$6,975,525
INVESTING IN INNOVATION (I3) FUND	84.411		
<u>Through: JACKSONVILLE STATE UNIVERSITY</u> (U411B130037)			
Louisiana Tech University		\$12,414	
<u>Through: NATIONAL WRITING PROJECT (04-LA07-13DP2015)</u> Northwestern State University		\$24,444	
		<hr/>	
		\$36,858	\$0
RACE TO THE TOP	84.413		
<u>Direct Awards</u>			
Department of Education		\$493,659	
		<hr/>	
		\$493,659	\$429,049
PRESCHOOL DEVELOPMENT GRANTS	84.419		
<u>Direct Awards</u>			
Department of Education		\$5,236,257	
		<hr/>	
		\$5,236,257	\$5,189,446

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
PERFORMANCE PARTNERSHIP PILOTS FOR DISCONNECTED YOUTH	84.420		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04</u>			
Louisiana State University - Baton Rouge		\$117,753	
		<hr/>	
		\$117,753	\$0
<u>Research and Development Cluster:</u>			
HIGHER EDUCATION_INSTITUTIONAL AID	84.031		
<u>Direct Awards</u>			
Grambling State University		\$3,378,910	
		<hr/>	
		\$3,378,910	\$0
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$8,555	
		<hr/>	
		\$8,555	\$0
TRANSITION TO TEACHING	84.350		
<u>Direct Awards</u>			
Grambling State University		\$273,435	
		<hr/>	
		\$273,435	\$0
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Through: SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA (C-15-0561-SM-A2; PO # 00471714)</u>			
Louisiana State University - Baton Rouge		\$23,528	
<u>Through: LAFOURCHE PARISH SCHOOL BOARD (S366B150019)</u>			
Nicholls State University		\$25,651	
		<hr/>	
		\$49,179	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANT (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	84.367		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$653,445	
		<hr/>	
		\$653,445	\$143,003
Total for Research and Development Cluster		<hr/>	
		\$4,363,524	\$143,003

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Special Education Cluster (IDEA):</u>			
SPECIAL EDUCATION_GRANTS TO STATES	84.027		
<u>Direct Awards</u>			
Department of Education		\$189,648,189	
		\$189,648,189	\$173,774,665
SPECIAL EDUCATION_PRESCHOOL GRANTS	84.173		
<u>Direct Awards</u>			
Department of Education		\$5,395,427	
		\$5,395,427	\$4,647,450
		\$195,043,616	\$178,422,115
Total for Special Education Cluster (IDEA)			
<u>Student Financial Assistance Cluster:</u>			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007		
<u>Direct Awards</u>			
Baton Rouge Community College		\$279,644	
Bossier Parish Community College		\$312,138	
Central Louisiana Technical Community College		\$18,685	
Delgado Community College		\$568,213	
Grambling State University		\$610,504	
L.E. Fletcher Technical Community College		\$103,653	
Louisiana Delta Community College		\$86,601	
Louisiana State University - Eunice		\$63,678	
Louisiana State University - Shreveport		\$101,850	
Louisiana State University - Alexandria		\$85,803	
Louisiana State University - Baton Rouge		\$464,326	
Louisiana State University Health Sciences Center - New Orleans		\$18,471	
Louisiana State University Health Sciences Center - Shreveport		\$16,400	
Louisiana Tech University		\$205,618	
Nicholls State University		\$118,800	
Northshore Technical Community College		\$74,367	
Northwestern State University		\$324,072	
Nunez Community College		\$80,500	
Southeastern Louisiana University		\$308,627	
Southern University - Baton Rouge		\$1,132,128	
Southern University - New Orleans		\$103,397	
Southern University - Shreveport		\$133,577	
Southwest Louisiana Technical Community College		\$91,345	
University of Louisiana at Lafayette		\$747,057	
University of Louisiana at Monroe		\$194,474	
University of New Orleans		\$435,698	
		\$6,679,626	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Baton Rouge Community College		\$254,528	
Bossier Parish Community College		\$161,423	
Central Louisiana Technical Community College		\$33,889	
Delgado Community College		\$399,071	
Grambling State University		\$623,385	
L.E. Fletcher Technical Community College		\$79,900	
Louisiana Delta Community College		\$93,345	
Louisiana State University - Eunice		\$53,506	
Louisiana State University - Shreveport		\$120,185	
Louisiana State University - Alexandria		\$62,104	
Louisiana State University - Baton Rouge		\$991,270	
Louisiana State University Agricultural Center		\$10,499	
Louisiana Tech University		\$574,015	
Nicholls State University		\$190,338	
Northwest Louisiana Technical College		\$58,469	
Northwestern State University		\$275,660	
Nunez Community College		\$95,272	
South Louisiana Community College		\$185,070	
Southeastern Louisiana University		\$422,822	
Southern University - Baton Rouge		\$1,048,528	
Southern University - New Orleans		\$257,115	
Southern University - Shreveport		\$256,168	
Southwest Louisiana Technical Community College		\$81,682	
University of Louisiana at Lafayette		\$872,026	
University of Louisiana at Monroe		\$946,532	
University of New Orleans		\$429,854	
		\$8,576,656	\$0
FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Baton Rouge Community College		\$15,052,296	
Bossier Parish Community College		\$14,973,040	
Central Louisiana Technical Community College		\$3,162,199	
Delgado Community College		\$35,696,694	
Grambling State University		\$15,504,447	
L.E. Fletcher Technical Community College		\$3,382,331	
Louisiana Delta Community College		\$6,970,369	
Louisiana State University - Eunice		\$4,853,580	
Louisiana State University - Shreveport		\$4,640,439	
Louisiana State University - Alexandria		\$5,288,497	
Louisiana State University - Baton Rouge		\$23,696,681	
Louisiana State University Health Sciences Center - New Orleans		\$916,094	
Louisiana State University Health Sciences Center - Shreveport		\$41,619	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
<u>FEDERAL PELL GRANT PROGRAM (Cont.)</u>			
<u>Direct Awards (Cont.)</u>			
Louisiana Tech University		\$10,521,101	
McNeese State University		\$9,936,229	
Nicholls State University		\$9,480,189	
Northshore Technical Community College		\$5,280,189	
Northwest Louisiana Technical College		\$4,338,440	
Northwestern State University		\$16,041,378	
Nunez Community College		\$4,949,421	
River Parishes Community College		\$2,195,614	
South Central Louisiana Technical College		\$2,272,119	
South Louisiana Community College		\$12,382,768	
Southeastern Louisiana University		\$20,370,983	
Southern University - Baton Rouge		\$17,468,483	
Southern University - New Orleans		\$5,649,584	
Southern University - Shreveport		\$8,686,229	
Southwest Louisiana Technical Community College		\$5,297,601	
University of Louisiana at Lafayette		\$23,130,929	
University of Louisiana at Monroe		\$12,274,702	
University of New Orleans		\$9,779,911	
		\$314,234,156	\$0
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379		
<u>Direct Awards</u>			
Grambling State University		\$50,328	
Louisiana State University - Shreveport		\$96,831	
Louisiana State University - Alexandria		\$4,194	
Louisiana State University - Baton Rouge		\$18,168	
Nicholls State University		\$78,151	
Northwestern State University		\$112,301	
Southeastern Louisiana University		\$12,582	
Southern University - Baton Rouge		\$3,724	
Southern University - New Orleans		\$103,943	
University of New Orleans		\$14,904	
		\$495,126	\$0
POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	84.408		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,413	
Nicholls State University		\$5,420	
		\$10,833	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
Total for Student Financial Assistance Cluster		\$329,996,397	\$0
<u>TRIO Cluster:</u>			
TRIO_STUDENT SUPPORT SERVICES	84.042		
<u>Direct Awards</u>			
Delgado Community College		\$232,351	
Louisiana State University - Baton Rouge		\$307,997	
Northwestern State University		\$451,132	
River Parishes Community College		\$226,989	
Southeastern Louisiana University		\$352,023	
Southern University - New Orleans		\$437,047	
Southern University - Shreveport		\$330,146	
University of Louisiana at Lafayette		\$1,430,641	
University of Louisiana at Monroe		\$215,572	
University of New Orleans		\$297,121	
		\$4,281,019	\$0
TRIO_TALENT SEARCH	84.044		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$625,305	
Southern University - Baton Rouge		\$393,882	
Southern University - New Orleans		\$311,616	
Southern University - Shreveport		\$325,100	
University of Louisiana at Lafayette		\$728,429	
University of Louisiana at Monroe		\$388,747	
University of New Orleans		\$496,930	
		\$3,270,009	\$0
TRIO_UPWARD BOUND	84.047		
<u>Direct Awards</u>			
Baton Rouge Community College		\$234,815	
Delgado Community College		\$234,308	
Louisiana State University - Baton Rouge		\$221,649	
McNeese State University		\$292,658	
Southeastern Louisiana University		\$2,058,011	
Southern University - Baton Rouge		\$848,544	
Southern University - New Orleans		\$344,202	
Southern University - Shreveport		\$1,149,935	
University of Louisiana at Lafayette		\$1,374,852	
University of New Orleans		\$1,062,143	
		\$7,821,117	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster: (Cont.)</u>			
TRIO_EDUCATIONAL OPPORTUNITY CENTERS	84.066		
<u>Direct Awards</u>			
Nicholls State University		\$141,466	
Southeastern Louisiana University		\$393,773	
Southern University - Shreveport		\$215,230	
University of Louisiana at Lafayette		\$131,385	
		\$881,854	\$0
TRIO_MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$262,365	
University of Louisiana at Lafayette		\$264,978	
		\$527,343	\$0
Total for TRIO Cluster		\$16,781,342	\$0
Total for U.S. Department of Education		\$1,055,413,716	\$567,491,117
VIETNAM EDUCATION FOUNDATION			
FELLOWSHIP PROGRAM	85.802		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$580	
		\$580	\$0
VISITING SCHOLAR GRANTS	85.803		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$29,059	
		\$29,059	\$0
<u>Research and Development Cluster:</u>			
FELLOWSHIP PROGRAM	85.802		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,000	
Louisiana State University Health Sciences Center - New Orleans		\$28,149	
		\$29,149	\$0
Total for Research and Development Cluster		\$29,149	\$0
Total for Vietnam Education Foundation		\$58,788	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
GULF COAST ECOSYSTEM RESTORATION COUNCIL			
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	87.051		
<u>Direct Awards</u> Coastal Protection and Restoration Authority		\$125,841	
		<u>\$125,841</u>	<u>\$0</u>
Total for Gulf Coast Ecosystem Restoration Council		<u>\$125,841</u>	<u>\$0</u>
DELTA REGIONAL AUTHORITY			
DELTA AREA ECONOMIC DEVELOPMENT	90.201		
<u>Direct Awards</u> Homeland Security and Emergency Preparedness Louisiana State University - Baton Rouge University of Louisiana at Monroe		\$400,000 \$3,095 \$53,508	
		<u>\$456,603</u>	<u>\$0</u>
HBCU ENTREPRENEURIAL ECOSYSTEM INITIATIVE <u>Through: MISSISSIPPI VALLEY STATE UNIVERSITY (90.HBCU EEI/DRA)</u> Grambling State University	90.HBCUEEI	\$6,145	
		<u>\$6,145</u>	<u>\$0</u>
Total for Delta Regional Authority		<u>\$462,748</u>	<u>\$0</u>
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	93.041		
<u>Direct Awards</u> Office of Elderly Affairs		\$68,707	
		<u>\$68,707</u>	<u>\$0</u>
SPECIAL PROGRAMS FOR THE AGING_ TITLE VII, CHAPTER 2_LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		
<u>Direct Awards</u> Office of Elderly Affairs		\$211,605	
		<u>\$211,605</u>	<u>\$176,424</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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SPECIAL PROGRAMS FOR THE AGING_ TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$285,810	
		<hr/>	
		\$285,810	\$285,810
SPECIAL PROGRAMS FOR THE AGING_ TITLE IV_ AND TITLE II_DISCRETIONARY PROJECTS	93.048		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$80,000	
		<hr/>	
		\$80,000	\$80,000
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,942,458	
		<hr/>	
		\$1,942,458	\$1,410,310
LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH LABORATORY INFRASTRUCTURE	93.065		
<u>Direct Awards</u>			
Office of Public Health		\$58,189	
		<hr/>	
		\$58,189	\$0
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$8,642,572	
		<hr/>	
		\$8,642,572	\$0
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$730,620	
		<hr/>	
		\$730,620	\$0
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$384,088	
		<hr/>	
		\$384,088	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	93.073		
<u>Direct Awards</u>			
Office of Public Health		\$148,977	
		\$148,977	\$0
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		
<u>Direct Awards</u>			
Office of Public Health		\$233,294	
		\$233,294	\$68,289
GUARDIANSHIP ASSISTANCE	93.090		
<u>Direct Awards</u>			
Department of Children and Family Services		\$141,950	
		\$141,950	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		
<u>Direct Awards</u>			
Office of Public Health		\$786,273	
		\$786,273	\$576,337
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$776,510	
Department of Public Safety Services		\$13,659	
Office of Public Health		\$579,864	
		\$1,370,033	\$0
AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$208,404	
Louisiana State University Health Sciences Center - Shreveport		\$256,955	
		\$465,359	\$376,093
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$393,088	
Office of Public Health		\$240,239	
		\$633,327	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		
<u>Direct Awards</u>			
Office of Public Health		\$843,158	
		\$843,158	\$0
NURSE ANESTHETIST TRAINEESHIPS	93.124		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$58,514	
		\$58,514	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
<u>Direct Awards</u>			
Office of Public Health		\$132,880	
		\$132,880	\$0
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		
<u>Direct Awards</u>			
Office of Public Health		\$243,218	
		\$243,218	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Direct Awards</u>			
Office of Public Health		\$641,223	
		\$641,223	\$0
COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137		
<u>Through: LA PUBLIC HEALTH INSTITUTE (PH17-142-002-FEC)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$10,014	
		\$10,014	\$0
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	93.145		
<u>Through: DALLAS COUNTY HOSPITAL DISTRICT</u>			
<u>(U10HA29290)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$369,024	
		\$369,024	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		
<u>Direct Awards</u>			
Louisiana Department of Health		\$590,213	
		<hr/>	
		\$590,213	\$0
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$479,583	
		<hr/>	
		\$479,583	\$146,047
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		
<u>Direct Awards</u>			
Office of Public Health		\$416,273	
		<hr/>	
		\$416,273	\$0
TELEHEALTH PROGRAMS	93.211		
<u>Direct Awards</u>			
Department of Education - Recovery School District		\$49,861	
		<hr/>	
		\$49,861	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$12,349	
		<hr/>	
		\$12,349	\$12,349
FAMILY PLANNING SERVICES	93.217		
<u>Direct Awards</u>			
Office of Public Health		\$4,550,300	
		<hr/>	
		\$4,550,300	\$83,454
AFFORDABLE CARE ACT (ACA) ABSTINENCE EDUCATION PROGRAM	93.235		
<u>Direct Awards</u>			
Executive Department		\$184,756	
		<hr/>	
		\$184,756	\$0
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		
<u>Direct Awards</u>			
Office of Public Health		\$119,707	
		<hr/>	
		\$119,707	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
STATE CAPACITY BUILDING	93.240		
<u>Direct Awards</u>			
Office of Public Health		\$1,421	
		<hr/>	
		\$1,421	\$0
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	93.241		
<u>Direct Awards</u>			
Office of Public Health		\$405,133	
		<hr/>	
		\$405,133	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Direct Awards</u>			
Imperial Calcasieu Human Service Authority		\$233,994	
Louisiana Department of Health		\$3,258,584	
Louisiana State University - Baton Rouge		\$627,586	
Louisiana State University Health Sciences Center - New Orleans		\$356,210	
Northwestern State University		\$72,266	
Office of Public Health		\$1,090,995	
Southern University - Baton Rouge		\$303,109	
Southern University - New Orleans		\$256,864	
Southern University - Shreveport		\$441,970	
<u>Through: UNIVERSITY OF CALIFORNIA (1U79SM080030-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$53,833	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (1U79SM061281-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$17,097	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA12- 001071)</u>			
Northwestern State University		\$33,735	
<u>Through: MOREHOUSE SCHOOL OF MEDICINE (hbcu.cfe 16- 17/21)</u>			
Southern University - New Orleans		\$7,500	
<u>Through: SOUTHWEST LOUISIANA AREA HEALTH EDUCATION CENTER (17-0202)</u>			
University of Louisiana at Lafayette		\$1,970	
		<hr/>	
		\$6,755,713	\$0
ADVANCED NURSING EDUCATION GRANT PROGRAM	93.247		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$364,288	
		<hr/>	
		\$364,288	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
UNIVERSAL NEWBORN HEARING SCREENING	93.251		
<u>Direct Awards</u>			
Office of Public Health		\$173,346	
		<hr/>	
		\$173,346	\$0
POISON CENTER SUPPORT AND ENHANCEMENT GRANT PROGRAM	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$284,335	
		<hr/>	
		\$284,335	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Direct Awards</u>			
Office of Public Health		\$150,000	
		<hr/>	
		\$150,000	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		
<u>Direct Awards</u>			
Office of Public Health		\$76,960,533	
		<hr/>	
		\$76,960,533	\$140,749
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		
<u>Direct Awards</u>			
Office of Public Health		\$44,515	
		<hr/>	
		\$44,515	\$0
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS	93.276		
<u>Direct Awards</u>			
Capital Area Human Services District		\$105,869	
		<hr/>	
		\$105,869	\$0
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,090,989	
Office of Public Health		\$1,473,107	
		<hr/>	
		\$5,564,096	\$1,109,149
STATE PARTNERSHIP GRANT PROGRAM TO IMPROVE MINORITY HEALTH	93.296		
<u>Direct Awards</u>			
Louisiana Department of Health		\$208,874	
		<hr/>	
		\$208,874	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301		
<u>Direct Awards</u>			
Office of Public Health		\$259,838	
		\$259,838	\$0
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314		
<u>Direct Awards</u>			
Office of Public Health		\$57,186	
		\$57,186	\$0
OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	93.319		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$373,262	
		\$373,262	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$1,336,715	
		\$1,336,715	\$91,445
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		
<u>Direct Awards</u>			
Department of Insurance		\$648,719	
		\$648,719	\$0
SKILLS TRAINING AND HEALTH WORKFORCE DEVELOPMENT OF PARAPROFESSIONALS GRANT PROGRAM	93.329		
<u>Direct Awards</u>			
Southern University - Shreveport		\$233,449	
		\$233,449	\$0
ADVANCED EDUCATION NURSING TRAINEESHIPS	93.358		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$349,999	
Southeastern Louisiana University		\$349,800	
		\$699,799	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	93.359		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$159,309	
		<hr/>	
		\$159,309	\$0
ACL INDEPENDENT LIVING STATE GRANTS	93.369		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$472,916	
		<hr/>	
		\$472,916	\$0
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$167,573	
		<hr/>	
		\$167,573	\$0
ACL ASSISTIVE TECHNOLOGY	93.464		
<u>Direct Awards</u>			
Louisiana Department of Health		\$535,556	
		<hr/>	
		\$535,556	\$0
AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW	93.511		
<u>Direct Awards</u>			
Department of Insurance		\$222,727	
		<hr/>	
		\$222,727	\$0
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		\$240,675	
		<hr/>	
		\$240,675	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539		
<u>Direct Awards</u>			
Office of Public Health		\$2,180,388	
		<hr/>	
		\$2,180,388	\$280,064
PROMOTING SAFE AND STABLE FAMILIES	93.556		
<u>Direct Awards</u>			
Department of Children and Family Services		\$6,206,061	
		<hr/>	
		\$6,206,061	\$933,106
CHILD SUPPORT ENFORCEMENT	93.563		
<u>Direct Awards</u>			
Department of Children and Family Services		\$51,057,885	
		<hr/>	
		\$51,057,885	\$7,239,480
REFUGEE AND ENTRANT ASSISTANCE_STATE ADMINISTERED PROGRAMS	93.566		
<u>Direct Awards</u>			
Louisiana Department of Health		\$145,387	
		<hr/>	
		\$145,387	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$15,804,553	
<u>Through: CALCASIEU PARISH POLICE JURY (UNK)</u>			
McNeese State University		\$3,000	
		<hr/>	
		\$15,807,553	\$14,750,149
STATE COURT IMPROVEMENT PROGRAM	93.586		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$606,311	
		<hr/>	
		\$606,311	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		
<u>Direct Awards</u>			
Department of Children and Family Services		\$368,942	
		<hr/>	
		\$368,942	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		
<u>Direct Awards</u>			
Department of Children and Family Services		\$87,020	
		\$87,020	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		
<u>Direct Awards</u>			
Department of Children and Family Services		\$211,200	
		\$211,200	\$0
HEAD START	93.600		
<u>Direct Awards</u>			
Department of Education		\$164,681	
Louisiana State University Health Sciences Center - New Orleans		\$4,172,481	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES</u>			
<u>((OHC0013)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$726	
<u>Through: REGINA COELI CHILD DEVELOPMENT CENTER</u>			
Southeastern Louisiana University		\$1,249	
		\$4,339,137	\$3,048,134
ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	93.603		
<u>Direct Awards</u>			
Department of Children and Family Services		\$335,179	
		\$335,179	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,191,013	
		\$1,191,013	\$0
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$541,132	
		\$541,132	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CHILDREN'S JUSTICE GRANTS TO STATES <u>Direct Awards</u> Department of Children and Family Services	93.643	\$316,939	
		<hr/>	
		\$316,939	\$0
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM <u>Direct Awards</u> Department of Children and Family Services	93.645	\$3,063,566	
		<hr/>	
		\$3,063,566	\$0
FOSTER CARE_TITLE IV-E <u>Direct Awards</u> Department of Children and Family Services	93.658	\$38,201,284	
		<hr/>	
		\$38,201,284	\$274,147
ADOPTION ASSISTANCE <u>Direct Awards</u> Department of Children and Family Services	93.659	\$18,360,097	
		<hr/>	
		\$18,360,097	\$0
SOCIAL SERVICES BLOCK GRANT <u>Direct Awards</u> Department of Children and Family Services	93.667	\$39,124,098	
		<hr/>	
		\$39,124,098	\$0
CHILD ABUSE AND NEGLECT STATE GRANTS <u>Direct Awards</u> Department of Children and Family Services	93.669	\$96,840	
		<hr/>	
		\$96,840	\$33,824
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES <u>Direct Awards</u> Department of Children and Family Services	93.671	\$1,049	
		<hr/>	
		\$1,049	\$0
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM <u>Direct Awards</u> Department of Children and Family Services	93.674	\$940,308	
		<hr/>	
		\$940,308	\$90,626

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE - FINANCED IN PART BY THE PREVENTION AND PUBLIC HEALTH FUND (PPHF)	93.733		
<u>Direct Awards</u>			
Office of Public Health		\$94,165	
		<hr/>	
		\$94,165	\$0
STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUILINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.735		
<u>Direct Awards</u>			
Office of Public Health		\$288,639	
		<hr/>	
		\$288,639	\$0
PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUND	93.745		
<u>Direct Awards</u>			
Office of Public Health		\$237,838	
		<hr/>	
		\$237,838	\$0
CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	93.753		
<u>Direct Awards</u>			
Office of Public Health		\$131,197	
		<hr/>	
		\$131,197	\$0
STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)	93.757		
<u>Direct Awards</u>			
Office of Public Health		\$1,075,971	
		<hr/>	
		\$1,075,971	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758		
<u>Direct Awards</u>			
Office of Public Health		\$3,982,399	
		<hr/>	
		\$3,982,399	\$18,103

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CHILDREN'S HEALTH INSURANCE PROGRAM <u>Direct Awards</u> Louisiana Department of Health	93.767	\$341,291,565	
		<hr/>	
		\$341,291,565	\$0
MEDICARE_HOSPITAL INSURANCE <u>Direct Awards</u> Department of Veterans Affairs	93.773	\$3,692,181	
		<hr/>	
		\$3,692,181	\$0
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION <u>Direct Awards</u> Louisiana Department of Health	93.791	\$9,763,312	
		<hr/>	
		\$9,763,312	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID <u>Direct Awards</u> Louisiana Department of Health	93.796	\$5,182,055	
		<hr/>	
		\$5,182,055	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.800	\$857,361	
		<hr/>	
		\$857,361	\$204,375
INCREASING THE IMPLEMENTATION OF EVIDENCE-BASED CANCER SURVIVORSHIP INTERVENTIONS TO INCREASE QUALITY AND DURATION OF LIFE AMONG CANCER PATIENTS <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.808	\$313,046	
		<hr/>	
		\$313,046	\$23,372
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC). <u>Direct Awards</u> Office of Public Health	93.815	\$613,427	
		<hr/>	
		\$613,427	\$0

(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, 2017**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES <u>Direct Awards</u> Louisiana Department of Health	93.817	\$155,136	
		<hr/> \$155,136	\$0
ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS <u>Direct Awards</u> Office of Public Health	93.876	\$50,166	
		<hr/> \$50,166	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM <u>Direct Awards</u> Office of Public Health <u>Through: LOUISIANA HOSPITAL ASSOCIATION (NHP PROG)</u> Louisiana State University Health Sciences Center - Shreveport	93.889	\$2,581,795 \$40,000	
		<hr/> \$2,621,795	\$2,171,875
GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH <u>Direct Awards</u> Office of Public Health	93.913	\$172,000	
		<hr/> \$172,000	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS <u>Through: UNIVERSITY MED CTR MGMT CORP (Ryan White Title 1 Part A)</u> Louisiana State University Health Sciences Center - New Orleans	93.914	\$297,297	
		<hr/> \$297,297	\$0
HIV CARE FORMULA GRANTS <u>Direct Awards</u> Office of Public Health	93.917	\$7,357,326	
		<hr/> \$7,357,326	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$608,641	
Through: GREATER OUACHITA COALITION RES & ED (Ryan White HIV/AIDS)			
Louisiana State University Health Sciences Center - Shreveport		\$48,000	
		\$656,641	\$103,674
RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	93.924		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$251,177	
		\$251,177	\$1,837
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Direct Awards</u>			
Office of Public Health		\$279,932	
		\$279,932	\$134,693
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		\$21,490	
		\$21,490	\$0
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940		
<u>Direct Awards</u>			
Office of Public Health		\$8,891,387	
		\$8,891,387	\$5,254,088
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	93.944		
<u>Direct Awards</u>			
Office of Public Health		\$1,635,938	
		\$1,635,938	\$1,082,852

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	93.945		
<u>Direct Awards</u>			
Office of Public Health		\$6,003	
		<hr/> \$6,003	\$0
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		
<u>Direct Awards</u>			
Office of Public Health		\$227,589	
		<hr/> \$227,589	\$0
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$4,671,721	
		<hr/> \$4,671,721	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$20,320,162	
		<hr/> \$20,320,162	\$0
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		
<u>Direct Awards</u>			
Office of Public Health		\$2,334,910	
		<hr/> \$2,334,910	\$530,037
MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	93.982		
<u>Direct Awards</u>			
Louisiana Department of Health		\$2,475,960	
		<hr/> \$2,475,960	\$0
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		
<u>Direct Awards</u>			
Office of Public Health		\$10,989,432	
		<hr/> \$10,989,432	\$807,321

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
FOOD INSPECTIONS	93.GMP		
<u>Direct Awards</u>			
Office of Public Health		\$124,506	
		\$124,506	\$0
SEAFOOD INSPECTIONS	93.HACCP		
<u>Direct Awards</u>			
Office of Public Health		\$123,472	
		\$123,472	\$0
VITAL STAT COOP	93.HCPCC		
<u>Direct Awards</u>			
Office of Public Health		\$188,710	
		\$188,710	\$0
LOUISIANA LIBRARIES SHAPING THE FUTURE	93.UG54LM012345		
<u>Through: UNIVERSITY OF NORTH TEXAS (UG54LM012345)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,724	
		\$1,724	\$0
<u>Research and Development Cluster:</u>			
CMX-001 IN INFANTS WITH NEONATAL HSV	93.00040626		
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM</u>			
<u>(000406257-016)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$5,465	
		\$5,465	\$0
ADAPTIVE SEQ STUDY EVAL PREVENTION OF NEONATAL HSV	93.000406291-013		
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM</u>			
<u>(000406291-013)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$36,283	
		\$36,283	\$0
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$39,238	
		\$39,238	\$0
ENVIRONMENTAL HEALTH	93.113		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$115,953	
Louisiana State University Health Sciences Center - New Orleans		\$109,703	
Southern University - Baton Rouge		\$70,754	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
ENVIRONMENTAL HEALTH (Cont.)			
Through: UNIVERSITY OF TENNESSEE 02 (ES-015050-LSU1)			
Louisiana State University - Baton Rouge		\$16,575	
Through: UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON 01 (15-055/UOSPC-0000001359)			
Louisiana State University - Baton Rouge		\$3,319	
Through: UNIVERSITY OF FLORIDA (UFDSP00010801)			
University of New Orleans		\$1,178	
Through: UNIVERSITY OF MARYLAND, BALTIMORE (1200337D)			
University of New Orleans		\$49,641	
		<hr/>	
		\$367,123	\$10,723
ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$122,820	
Louisiana State University Health Sciences Center - New Orleans		\$1,537,037	
Louisiana State University Health Sciences Center - Shreveport		\$318,424	
Through: COLUMBIA UNIVERSITY (G04825/1(GG012517))			
Louisiana State University - Baton Rouge		\$53,832	
Through: THE PENNSYLVANIA STATE UNIVERSITY (5631- LSU-DHHS-4790)			
Louisiana State University - Baton Rouge		\$6,390	
Through: EMORY UNIVERSITY (1R01DE026333-01)			
Louisiana State University Health Sciences Center - New Orleans		\$77,830	
Through: UNIVERSITY OF KENTUCKY (R01DE14142)			
Louisiana State University Health Sciences Center - New Orleans		\$745	
Through: UNIVERSITY OF NORTH CAROLINA (1R01DE022287- 01A1)			
Louisiana State University Health Sciences Center - New Orleans		\$70,718	
Through: UNIVERSITY OF NORTH CAROLINA (1R01DE022287- 02S1)			
Louisiana State University Health Sciences Center - New Orleans		(\$11,845)	
Through: UNIVERSITY OF NORTH CAROLINA (1R01DE022287- 05)			
Louisiana State University Health Sciences Center - New Orleans		\$61,970	
Through: UNIVERSITY OF NORTH CAROLINA (1R56DE026321)			
Louisiana State University Health Sciences Center - New Orleans		\$40,913	
		<hr/>	
		\$2,278,834	\$544,111

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC			
RESEARCH AND EDUCATION	93.143		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,374,284	
Louisiana State University Health Sciences Center - New Orleans		\$8,572	
		\$1,382,856	\$111,964
HUMAN GENOME RESEARCH	93.172		
<u>Through: THE JACKSON LABORATORY (PO #205134)</u>			
Louisiana State University - Baton Rouge		\$115,408	
		\$115,408	\$0
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$61,861	
<u>Through: ROSALIND FRANKLIN UNIVERSITY OF MEDICINE (1R01DC012596-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$45,116	
		\$106,977	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$69,335	
Pennington Biomed Research Center		\$2,093,208	
Southern University - Baton Rouge		\$107,577	
		\$2,270,120	\$555,261
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		
<u>Through: VANDERBILT UNIVERSITY (1R01HS22640-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$80,887	
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (1R01HS019435)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$23,685	
		\$104,572	\$0
MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$92,421	
Louisiana State University Health Sciences Center - New Orleans		\$734,168	
Pennington Biomed Research Center		\$334,995	
University of New Orleans		\$39,219	

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
MENTAL HEALTH RESEARCH GRANTS (Cont.)			
<u>Through: EASTERN VIRGINIA MEDICAL SCHOOL (1R01MH107333-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$80,481	
<u>Through: UNIVERSITY OF WASHINGTON (3UH3MH106338- 02S1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$10,102	
		\$1,291,386	\$90,121
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE			
	93.243		
<u>Through: MOOREHOUSE SCHOOL OF MEDICINE (T1025590)</u>			
Grambling State University		\$9,326	
		\$9,326	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM			
	93.262		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$217,206	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SUBAWARD NO 011059D)</u>			
Southeastern Louisiana University		\$9,465	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 17-15)</u>			
Southeastern Louisiana University		\$11,212	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC12-05)</u>			
Southeastern Louisiana University		\$116,450	
		\$354,333	\$73,802
GENETIC POLYMORPHISM OF SUPEROXIDE DISMUTASE			
	93.263-MD-216491-2		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,540	
		\$1,540	\$0
ALCOHOL RESEARCH PROGRAMS			
	93.273		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,995,137	
Louisiana State University Health Sciences Center - Shreveport		\$331,408	
<u>Through: UNIVERSITY OF COLORADO (5R37AA009300-19)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$179,084	

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
ALCOHOL RESEARCH PROGRAMS (Cont.)			
<u>Through: UNIVERSITY OF KANSAS MEDICAL CENTER</u>			
Pennington Biomed Research Center		\$1,405	
		<hr/>	
		\$5,507,034	\$379,211
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS			
93.279			
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$9,663	
Louisiana State University Health Sciences Center - New Orleans		\$477,182	
<u>Through: INTERVEXION THERAPEUTICS, LLC (035511-LSU2)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$156,422	
<u>Through: INTERVEXION THERAPEUTICS, LLC</u>			
<u>(U01DA037593)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$128,945	
		<hr/>	
		\$772,212	\$14,076
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH			
93.286			
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$50,494	
<u>Through: UNIVERSITY OF KANSAS (FY2017-041)</u>			
Louisiana State University - Baton Rouge		\$73,687	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 02 (5102669)</u>			
Louisiana State University - Baton Rouge		\$127,244	
<u>Through: UNIVERSITY OF CALIFORNIA-DAVIS (201501598- 01)</u>			
Pennington Biomed Research Center		\$55,710	
		<hr/>	
		\$307,135	\$0
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH			
93.307			
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$103,522	
<u>Through: UNIVERSITY OF ALABAMA (1U54MD008176-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$30,933	
<u>Through: UNIVERSITY OF ALABAMA (1U54MD008176-05)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$278,816	
<u>Through: BAYOUCLINIC, INC (U54MD008602-P05LSU)</u>			
Pennington Biomed Research Center		\$37,771	
		<hr/>	
		\$451,042	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$523,846	
Pennington Biomed Research Center		\$774,393	
<u>Through: XAVIER UNIVERSITY OF LOUISIANA (OSP-15-21173-00 B)</u>			
Louisiana State University - Baton Rouge		\$27,401	
<u>Through: EMORY UNIVERSITY (1K01OD023034-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$10,464	
<u>Through: XAVIER UNIVERSITY (1UL1MD009607-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$7,461	
		\$1,343,565	\$0
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		
<u>Through: UNIVERSITY OF ALABAMA (1ULITR001417)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$159,452	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000508606-007)</u>			
Pennington Biomed Research Center		\$93,844	
		\$253,296	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$54,782	
Louisiana State University Agricultural Center		\$151,492	
Louisiana State University Health Sciences Center - Shreveport		\$709,103	
University of Louisiana at Lafayette		\$392,519	
<u>Through: MISSISSIPPI STATE UNIVERSITY 01 (012200.321270.02)</u>			
Louisiana State University - Baton Rouge		(\$2,519)	
<u>Through: TULANE UNIVERSITY 02 (TUL-HSC-553779-15/16)</u>			
Louisiana State University - Baton Rouge		\$16,728	
<u>Through: TULANE UNIVERSITY 02 (TUL-HSC-553786-15/16)</u>			
Louisiana State University - Baton Rouge		\$11,205	
<u>Through: TULANE UNIVERSITY 02 (TUL-HSC-554834-15/16)</u>			
Louisiana State University - Baton Rouge		\$69,932	
<u>Through: TEXAS STATE UNIVERSITY (17006-81699-1/PO #4500113143)</u>			
Louisiana State University Agricultural Center		\$87,033	
<u>Through: UNIVERSITY OF OREGON (R01OD011116)</u>			
Nicholls State University		\$23,406	
		\$1,513,681	\$263,656

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NURSING RESEARCH	93.361		
<u>Through: INDIANA UNIVERSITY (1R01NR016116-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,838	
		<hr/>	
		\$6,838	\$0
NATIONAL CENTER FOR RESEARCH RESOURCES	93.389		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$232	
Louisiana State University Health Sciences Center - Shreveport		\$97,546	
		<hr/>	
		\$97,778	\$6,000
CANCER CAUSE AND PREVENTION RESEARCH	93.393		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$83,695	
Louisiana State University Health Sciences Center - New Orleans		\$490,852	
Louisiana State University Health Sciences Center - Shreveport		\$22,338	
University of Louisiana at Monroe		\$7,011	
<u>Through: MAYO CLINIC (2U01CA089600-10A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$17,989	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (5UM1CA181255-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$1,722)	
<u>Through: UNIVERSITY OF VIRGINIA (7R01CAQ142081-06)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,408	
<u>Through: BAYLOR COLLEGE OF MEDICINE (5.60E+09)</u>			
Pennington Biomed Research Center		\$10,406	
<u>Through: KLEIN BUENDEL, INC. (0304-0156-000)</u>			
Pennington Biomed Research Center		\$335,564	
<u>Through: KLEIN BUENDEL, INC. (0312-0164-000)</u>			
Pennington Biomed Research Center		\$37,707	
		<hr/>	
		\$1,008,248	\$46,711
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$375,309	
Louisiana State University Health Sciences Center - New Orleans		\$137,968	
Louisiana State University Health Sciences Center - Shreveport		\$49,399	
<u>Through: WASHINGTON UNIVERSITY 01 (WU-15- 72/2922401Y)</u>			
Louisiana State University - Baton Rouge		\$16,722	
		<hr/>	
		\$579,398	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
CANCER TREATMENT RESEARCH	93.395		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,563,018	
Louisiana State University Health Sciences Center - Shreveport		\$229,078	
University of Louisiana at Monroe		\$132,382	
<u>Through: UNIVERSITY OF HOUSTON 01 (R-15-0044)</u>			
Louisiana State University - Baton Rouge		\$7,646	
<u>Through: APOGEE BIOTECHNOLOGY CORP (2R42CA183708-03A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,369	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (Cog Studies MAOFF13087)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,324	
<u>Through: NATIONAL SURGICAL ADJUVANT BREAST AND BO (U10CA12027/TFED006)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,378	
<u>Through: ZENOPHARM LLC (NCI - 1R43CA213462-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$13,069	
<u>Through: SOUTHWEST ONCOLOGY GROUP (SWOG HG PRIORITY STUDIES)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,600	
		<hr/>	
		\$1,967,864	\$356,217
CANCER BIOLOGY RESEARCH	93.396		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$101,769	
Louisiana State University Health Sciences Center - Shreveport		\$15,060	
<u>Through: GEORGIA REGENTS UNIVERSITY (7R01CA184815-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$49,163	
<u>Through: UNIVERSITY OF MASSACHUSETTS (1p01ca166009-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$320,351	
		<hr/>	
		\$486,343	\$0
CANCER RESEARCH MANPOWER	93.398		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$128,261	
		<hr/>	
		\$128,261	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
AFFORDABLE CARE ACT (ACA) PRIMARY CARE RESIDENCY EXPANSION PROGRAM			
	93.510		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$367,232	
		<hr/>	
		\$367,232	\$0
PPHF - COMMUNITY TRANSFORMATION GRANTS AND NATIONAL DISSEMINATION AND SUPPORT FOR COMMUNITY TRANSFORMATION GRANTS - FINANCED SOLELY BY PREVENTION AND PUBLIC HEALTH FUNDS			
	93.531		
<u>Through: OCHSNER CLINIC FOUNDATION (4R25OD010515- 05)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$44,200	
		<hr/>	
		\$44,200	\$0
TRANS-NIH RECOVERY ACT RESEARCH SUPPORT			
	93.701		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$14,878	
		<hr/>	
		\$14,878	\$0
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS			
	93.779		
<u>Through: DILLARD UNIVERSITY (110CMS331297)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$5,881	
		<hr/>	
		\$5,881	\$0
CARDIOVASCULAR DISEASES RESEARCH			
	93.837		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$136,281	
Louisiana State University Health Sciences Center - New Orleans		\$521,990	
Louisiana State University Health Sciences Center - Shreveport		\$1,342,343	
Pennington Biomed Research Center		\$59,516	
<u>Through: CLEVELAND CLINIC FOUNDATION (5P20HL113452- 02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$203,328	
<u>Through: ELUCID BIOIMAGING, INC (R44HL126224)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$116,535	
<u>Through: NOVOMEDIX, LLC (1R43HL131356-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$67,952	
<u>Through: UNIVERSITY OF ROCHESTER (U01HL096607)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$20,639	
<u>Through: VANDERBILT UNIVERSITY (5R01HL111111-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,435	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
CARDIOVASCULAR DISEASES RESEARCH (Cont.)			
Through: WAKE FOREST UNIV HSC (1R01HL111362-01A1)			
Louisiana State University Health Sciences Center - New Orleans		\$59,284	
Through: WASHINGTON STATE UNIVERSITY (1R01HL116571-01A1)			
Louisiana State University Health Sciences Center - New Orleans		\$220,629	
Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (U01HL107407)			
Louisiana State University Health Sciences Center - Shreveport		\$450	
Through: CLEMSON UNIVERSITY (1806-209-2010550)			
Pennington Biomed Research Center		\$106,962	
Through: PENNSYLVANIA STATE UNIVERSITY (5553-PBRC-DHHS-9245)			
Pennington Biomed Research Center		\$418	
Through: UNIVERSITY OF MISSOURI (C00051577-1)			
Pennington Biomed Research Center		\$54,224	
Through: WASHINGTON UNIVERSITY (WU-16-263)			
Pennington Biomed Research Center		\$27,240	
Through: WASHINGTON UNIVERSITY (WU-17-325)			
Pennington Biomed Research Center		\$18,405	
		<hr/>	
		\$2,964,631	\$7,866
LUNG DISEASES RESEARCH	93.838		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$233,457	
Louisiana State University Health Sciences Center - New Orleans		\$544,171	
Through: TULANE UNIVERSITY (1R01HL125054-01)			
Louisiana State University Health Sciences Center - New Orleans		\$37,484	
Through: VANDERBILT UNIVERSITY (5U01HL123009-02)			
Louisiana State University Health Sciences Center - New Orleans		\$201,874	
Through: VANDERBILT UNIVERSITY (5U01HL123033-02)			
Louisiana State University Health Sciences Center - New Orleans		\$71,370	
Through: VANDERBILT UNIVERSITY MEDICAL CENTER (5U01HL123009-02)			
Louisiana State University Health Sciences Center - New Orleans		\$8,669	
		<hr/>	
		\$1,097,025	\$135,456
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$331,847	
		<hr/>	
		\$331,847	\$24,200

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH			
	93.846		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$2,788	
<u>Through: JOHN HOPKINS UNIVERSITY (R01AR064066)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,250	
		<hr/>	
		\$4,038	\$0
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH			
	93.847		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$320,018	
Pennington Biomed Research Center		\$6,575,193	
University of Louisiana at Monroe		\$107,799	
<u>Through: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIEN (R01DK107572)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$31,598	
<u>Through: AUGUSTA UNIVERSITY (25732-49)</u>			
Pennington Biomed Research Center		\$2,135	
<u>Through: CHILDREN'S RESEARCH INSITTUTE (30002497-01)</u>			
Pennington Biomed Research Center		\$2,688	
<u>Through: GEORGE WASHINGTON UNIVERSITY (R01DK104845)</u>			
Pennington Biomed Research Center		\$1,379	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD1516- AC16)</u>			
Pennington Biomed Research Center		\$209,676	
<u>Through: TUFTS MEDICAL CENTER, INC. (5008757-SERV)</u>			
Pennington Biomed Research Center		\$102,878	
<u>Through: TULANE UNIVERSITY (TUL-HSC-532-13/14)</u>			
Pennington Biomed Research Center		\$1,795	
<u>Through: UNIVERSITY OF CALIFORNIA-SAN FRANCISCO (9457SC)</u>			
Pennington Biomed Research Center		\$260,660	
<u>Through: UNIVERSITY OF CALIFORNIA-SAN FRANCISCO (9997SC)</u>			
Pennington Biomed Research Center		\$7,593	
		<hr/>	
		\$7,623,412	\$862,356

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
EXTRAMURAL RESEARCH PROGRAMS IN THE			
NEUROSCIENCES AND NEUROLOGICAL DISORDERS			
	93.853		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$734,134	
Louisiana State University Health Sciences Center - Shreveport		\$162,602	
Louisiana Tech University		\$191,914	
Pennington Biomed Research Center		\$167,538	
Southern University - Baton Rouge		\$77,846	
University of Louisiana at Monroe		\$127,792	
<u>Through: UNIVERSITY OF CALIFORNIA-SANTA CRUZ 02 (S0184243)</u>			
Louisiana State University - Baton Rouge		(\$15,339)	
<u>Through: WASHINGTON UNIVERSITY (1R01NS091603-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$18,981	
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (60036745)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$14,210	
<u>Through: UNIV. OF MEDICINE & DENTISTRY NEW JERSEY (PO 152374)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$554	
<u>Through: YALE UNIVERSITY (A05646)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$250	
		<hr/>	
		\$1,480,482	\$0
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,128,129	
Louisiana State University Health Sciences Center - New Orleans		\$1,371,664	
Louisiana State University Health Sciences Center - Shreveport		\$1,052,282	
University of Louisiana at Lafayette		\$955,235	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (137264/PO 3100490938)</u>			
Louisiana State University - Baton Rouge		\$36,933	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (845562)</u>			
Louisiana State University - Baton Rouge		\$52,823	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (871982)</u>			
Louisiana State University - Baton Rouge		\$2,687	
<u>Through: TULANE UNIVERSITY 09 (TUL-HSC-554736-16/17)</u>			
Louisiana State University - Baton Rouge		\$16,615	
<u>Through: EMORY UNIVERSITY (1P01AI096187-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$7,380)	

(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, 2017

CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Research and Development Cluster: (Cont.)		
ALLERGY AND INFECTIOUS DISEASES RESEARCH (Cont.)		
Through: <u>EMORY UNIVERSITY (1U19AI109633)</u>		
Louisiana State University Health Sciences Center - New Orleans	\$37,329	
Through: <u>EMORY UNIVERSITY (1UM1AI124436)</u>		
Louisiana State University Health Sciences Center - New Orleans	\$106,258	
Through: <u>TEXAS BIOMEDICAL RESEARCH INSTITUTE (R01AI117862-01)</u>		
Louisiana State University Health Sciences Center - New Orleans	\$55,864	
Through: <u>TULANE UNIVERSITY (1R56A100881-01)</u>		
Louisiana State University Health Sciences Center - New Orleans	(\$1,221)	
Through: <u>TULANE UNIVERSITY (4R01AI097080)</u>		
Louisiana State University Health Sciences Center - New Orleans	\$62,211	
Through: <u>TULANE UNIVERSITY (5R21AI111058)</u>		
Louisiana State University Health Sciences Center - New Orleans	\$27,710	
Through: <u>BENAROYA RESEACH INSTITUTE (UM1AI109565)</u>		
Louisiana State University Health Sciences Center - Shreveport	\$4,770	
Through: <u>UNIVERSITY OF TENNESSEE (R01AI099080)</u>		
Louisiana State University Health Sciences Center - Shreveport	\$15,500	
Through: <u>CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (17-0455)</u>		
University of Louisiana at Lafayette	\$71,891	
Through: <u>JOHNS HOPKINS UNIVERSITY (2002838741)</u>		
University of Louisiana at Lafayette	\$492,850	
Through: <u>TEXAS BIOMEDICAL RESEARCH INSTITUTE (2P01AI048240-12A1)</u>		
University of Louisiana at Lafayette	\$521,369	
Through: <u>TEXAS BIOMEDICAL RESEARCH INSTITUTE (47637)</u>		
University of Louisiana at Lafayette	\$94,242	
Through: <u>THE REGENTS OF THE UNIVERSITY OF CALIFORNIA, DAVIS (201403118-02)</u>		
University of Louisiana at Lafayette	\$15,415	
Through: <u>TRUSTEES OF BOSTON UNIVERSITY (4500002008)</u>		
University of Louisiana at Lafayette	\$227,426	
Through: <u>UNIVERSITY OF MIAMI (665465)</u>		
University of Louisiana at Lafayette	\$429,470	
Through: <u>UNIVERSITY OF TENNESSEE HSC (A1099080-UNO)</u>		
University of New Orleans	\$24,583	
	\$7,794,655	\$725,110

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$84,344	
		<hr/>	
		\$84,344	\$0
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Grambling State University		\$304,266	
Louisiana State University - Baton Rouge		\$6,594,693	
Louisiana State University Health Sciences Center - New Orleans		\$3,167,856	
Louisiana State University Health Sciences Center - Shreveport		\$932,221	
Pennington Biomed Research Center		\$6,642,138	
University of New Orleans		\$31,592	
<u>Through: THE AMERICAN SOCIETY FOR CELL BIOLOGY (52008208)</u>			
Grambling State University		\$980	
<u>Through: ANASYS INSTRUMENTS CORPORATION</u>			
Louisiana State University - Baton Rouge		\$96,544	
<u>Through: OREGON STATE UNIVERSITY (P0383A-A)</u>			
Louisiana State University - Baton Rouge		\$10,066	
<u>Through: UNIVERSITY OF UTAH 01 (10014956/PO #0000144039)</u>			
Louisiana State University - Baton Rouge		(\$25)	
<u>Through: UNIVERSITY OF UTAH 03 (10036186-01/PO #0000169585)</u>			
Louisiana State University - Baton Rouge		\$181,577	
<u>Through: TULANE UNIVERSITY (TUL-HSC-555268-16/17)</u>			
Pennington Biomed Research Center		\$9,439	
<u>Through: TULANE UNIVERSITY (TUL-652-11/12)</u>			
University of New Orleans		\$13,050	
		<hr/>	
		\$17,984,397	\$1,884,518
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$57,356	
Pennington Biomed Research Center		\$1,024,709	
University of Louisiana at Monroe		\$155,394	
<u>Through: ARIZONA STATE UNIVERSITY (14-456)</u>			
Louisiana State University - Baton Rouge		\$66,074	
<u>Through: MICHIGAN STATE UNIVERSITY (2R01HD042280- 10A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$29,592	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH (Cont.)			
<u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (1R21HD077186-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,381	
<u>Through: WASHINGTON UNIVERSITY (1R01HD085930)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$21,275	
<u>Through: NORTHWESTERN UNIVERSITY (60042998LSU)</u>			
Pennington Biomed Research Center		\$29,396	
		<hr/>	
		\$1,388,177	\$64,154
AGING RESEARCH	93.866		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$19,153	
Louisiana State University Health Sciences Center - New Orleans		\$222,240	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (138235)</u>			
Louisiana State University - Baton Rouge		\$10,462	
<u>Through: APHIOS CORPORATION (1R44AG034760-01)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$9,491	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00010685)</u>			
Pennington Biomed Research Center		\$105,315	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (75696958)</u>			
Pennington Biomed Research Center		\$86,125	
<u>Through: UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER (160205)</u>			
Pennington Biomed Research Center		\$443,218	
		<hr/>	
		\$896,004	\$25,380
VISION RESEARCH	93.867		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,273,486	
Louisiana State University Health Sciences Center - Shreveport		\$273,331	
<u>Through: UNIVERSITY OF PENNSYLVANIA (5R01EY01042019)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$39,085	
		<hr/>	
		\$1,585,902	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM			
	93.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$484,497	
		<hr/>	
		\$484,497	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS			
	93.HHSD2002013M53942B		
<u>Through: BATTELLE MEMORIAL INSTITUTE (HHSD2002013M53942B)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$117,317	
		<hr/>	
		\$117,317	\$134
NHDP TASK ORDER 26 - TBD POST-DOC			
	93.HHSH258201300001I/HHSH25835026T		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,452	
		<hr/>	
		\$1,452	\$0
NATIONAL HANSEN'S DISEASE PROGRAM - TASK ORDER SINGH			
	93.HHSH258201300001I/TO #20		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$22,829	
		<hr/>	
		\$22,829	\$0
NHDP TASK ORDER 21 - SAIED			
	93.HHSH258201300001I/TO #21		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$50,225	
		<hr/>	
		\$50,225	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS			
	93.HHSN261201300016I		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,107,687	
		<hr/>	
		\$2,107,687	\$588,212
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS			
	93.HHSN268201200007C		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$89,210	
		<hr/>	
		\$89,210	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
DEPT OF HEALTH & HUMAN SERVICES RESEARCH			
CONTRACTS			
	93.HHSN268201700012C		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans			
		\$108,995	
		<u>\$108,995</u>	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH			
CONTRACTS			
	93.HHSN272201100023C		
<u>Through: QUALITY BIOLOGICAL, INC (HHSN272201100023C)</u>			
Louisiana State University Health Sciences Center - New Orleans			
		\$5,500	
		<u>\$5,500</u>	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH			
CONTRACTS			
	93.HHSN272201300012I		
<u>Through: UNIVERSITY OF ALABAMA (HHSN272201300012I)</u>			
Louisiana State University Health Sciences Center - New Orleans			
		\$6	
		<u>\$6</u>	\$0
INDIAN ORIGIN RHESUS			
	93.IOR		
<u>Direct Awards</u>			
University of Louisiana at Lafayette			
		\$1,055,950	
		<u>\$1,055,950</u>	\$0
RESEARCH AND DEVELOPMENT IN THE SOCIAL SCIENCES AND HUMANITIES			
	93.N01-AI30025		
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000406190-015)</u>			
Louisiana State University Health Sciences Center - Shreveport			
		\$47,965	
		<u>\$47,965</u>	\$0
TAXONOMIC IDENTIFICATION, MUSEUM VOUCHERING & GENERATION OF GENE SEQUENCE FOR DECAPOD CRUSTACEANS			
	93.TIMV&GGSDC		
<u>Direct Awards</u>			
University of Louisiana at Lafayette			
		\$7,869	
		<u>\$7,869</u>	\$0
ASPIRIN IN REDUCING EVENTS IN THE ELDERLY (ASPREE)			
	93.WFUHS 1		
<u>Through: WAKE FOREST UNIVERSITY HEALTH SCIENCES (WFUHS 1)</u>			
Pennington Biomed Research Center			
		\$9,751	
		<u>\$9,751</u>	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
THE SYSTOLIC BLOOD PRESSURE INTERVENTION TRIAL (SPRINT)	93.WFUHS 330216 NON-ARRA		
<u>Through: WAKE FOREST UNIVERSITY HEALTH SCIENCES (WFUHS 330216 NON-ARRA)</u>			
Pennington Biomed Research Center		\$13,106	
		<hr/>	
		\$13,106	\$0
		<hr/>	
Total for Research and Development Cluster		\$70,575,620	\$6,769,239
		<hr/>	
<u>Aging Cluster:</u>			
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$4,582,711	
		<hr/>	
		\$4,582,711	\$4,378,987
		<hr/>	
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$8,690,440	
		<hr/>	
		\$8,690,440	\$8,690,440
		<hr/>	
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,493,778	
		<hr/>	
		\$3,493,778	\$3,493,778
		<hr/>	
Total for Aging Cluster		\$16,766,929	\$16,563,205
		<hr/>	
<u>CCDF Cluster:</u>			
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Children and Family Services		\$4,527	
Department of Education		\$84,018,576	
		<hr/>	
		\$84,023,103	\$2,836,147
		<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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>CCDF Cluster: (Cont.)</u>			
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		\$493,166	
Department of Education		\$14,144,816	
		<hr/>	<hr/>
		\$14,637,982	\$0
Total for CCDF Cluster		<hr/>	<hr/>
		\$98,661,085	\$2,836,147
<u>Maternal, Infant, and Early Childhood Home Visiting Cluster:</u>			
AFFORDABLE CARE ACT (ACA) MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM	93.505		
<u>Direct Awards</u>			
Office of Public Health		\$11,149,911	
		<hr/>	<hr/>
		\$11,149,911	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		
<u>Direct Awards</u>			
Office of Public Health		\$19,595	
		<hr/>	<hr/>
		\$19,595	\$0
Total for Maternal, Infant, and Early Childhood Home Visiting Cluster		<hr/>	<hr/>
		\$11,169,506	\$0
<u>Medicaid Cluster:</u>			
STATE MEDICAID FRAUD CONTROL UNITS	93.775		
<u>Direct Awards</u>			
Office of The Attorney General		\$4,758,380	
		<hr/>	<hr/>
		\$4,758,380	\$0
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$7,577,252	
		<hr/>	<hr/>
		\$7,577,252	\$0
MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$7,332,966,361	
		<hr/>	<hr/>
		\$7,332,966,361	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Medicaid Cluster: (Cont.)</u>			
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$40,105,467	
		<u>\$40,105,467</u>	<u>\$0</u>
Total for Medicaid Cluster		<u>\$7,385,407,460</u>	<u>\$0</u>
<u>Student Financial Assistance Cluster:</u>			
SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	93.925		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$450,000	
		<u>\$450,000</u>	<u>\$0</u>
Total for Student Financial Assistance Cluster		<u>\$450,000</u>	<u>\$0</u>
<u>TANF Cluster:</u>			
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		
<u>Direct Awards</u>			
Department of Children and Family Services		\$147,857,829	
		<u>\$147,857,829</u>	<u>\$5,489,210</u>
Total for TANF Cluster		<u>\$147,857,829</u>	<u>\$5,489,210</u>
Total for U.S. Department of Health and Human Services		<u>\$8,466,757,630</u>	<u>\$73,196,014</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
RETIRED AND SENIOR VOLUNTEER PROGRAM	94.002		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$120,065	
		<u>\$120,065</u>	<u>\$0</u>
STATE COMMISSIONS	94.003		
<u>Direct Awards</u>			
Lieutenant Governor		\$272,864	
		<u>\$272,864</u>	<u>\$0</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, 2017

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)			
AMERICORPS	94.006		
<u>Direct Awards</u>			
Lieutenant Governor		\$3,829,660	
		<hr/>	
		\$3,829,660	\$3,496,764
TRAINING AND TECHNICAL ASSISTANCE	94.009		
<u>Direct Awards</u>			
Lieutenant Governor		\$69,061	
		<hr/>	
		\$69,061	\$0
VOLUNTEER GENERATION FUND	94.021		
<u>Direct Awards</u>			
Lieutenant Governor		\$38,898	
		<hr/>	
		\$38,898	\$0
<u>Foster Grandparent/Senior Companion Cluster:</u>			
FOSTER GRANDPARENT PROGRAM	94.011		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$191,588	
		<hr/>	
		\$191,588	\$0
Total for Foster Grandparent/Senior Companion Cluster		<hr/>	
		\$191,588	\$0
Total for Corporation for National and Community Service		<hr/> <hr/>	
		\$4,522,136	\$3,496,764
EXECUTIVE OFFICE OF THE PRESIDENT			
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		
<u>Direct Awards</u>			
Department of Public Safety Services		\$355,139	
		<hr/>	
		\$355,139	\$0
Total for Executive Office Of The President		<hr/> <hr/>	
		\$355,139	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SOCIAL SECURITY ADMINISTRATION			
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	96.008		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$184,651	
		<hr/>	
		\$184,651	\$29,376
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL (SSA OIG)	96.0654-LSU-2016		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$87,538	
		<hr/>	
		\$87,538	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL	96.0654-LSU-2017		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$418,143	
		<hr/>	
		\$418,143	\$0
SSA TICKET-TO-WORK	96.TTW		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$106,233	
		<hr/>	
		\$106,233	\$0
<u>Research and Development Cluster:</u>			
SOCIAL SECURITY_RESEARCH AND DEMONSTRATION	96.007		
<u>Through: UNIVERSITY OF MICHIGAN 01 (3004209210UM17-01)</u>			
Louisiana State University - Baton Rouge		\$58,186	
		<hr/>	
		\$58,186	\$0
Total for Research and Development Cluster		<hr/>	
		\$58,186	\$0
<u>Disability Insurance/SSI Cluster:</u>			
SOCIAL SECURITY_DISABILITY INSURANCE	96.001		
<u>Direct Awards</u>			
Department of Children and Family Services		\$35,232,027	
Office of Juvenile Justice		\$1,261,910	
		<hr/>	
		\$36,493,937	\$0
Total for Disability Insurance/SSI Cluster		<hr/>	
		\$36,493,937	\$0
Total for Social Security Administration		<hr/> <hr/>	<hr/> <hr/>
		\$37,348,688	\$29,376

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY			
STATE AND LOCAL HOMELAND SECURITY NATIONAL TRAINING PROGRAM	97.005		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$18,775,146	
		<hr/>	
		\$18,775,146	\$2,492,086
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	97.007		
<u>Direct Awards</u>			
Department of Public Safety Services		\$40,326	
		<hr/>	
		\$40,326	\$0
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,481,890	
		<hr/>	
		\$2,481,890	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		
<u>Direct Awards</u>			
Department of Transportation and Development		\$173,508	
		<hr/>	
		\$173,508	\$0
FLOOD MITIGATION ASSISTANCE	97.029		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$19,588,002	
		<hr/>	
		\$19,588,002	\$19,534,055
CRISIS COUNSELING	97.032		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$4,762,176	
		<hr/>	
		\$4,762,176	\$0
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$66,158	
Homeland Security and Emergency Preparedness		\$743,089,381	
Northshore Technical Community College		\$15,711	
<u>Through: FLORIDA</u>			
Homeland Security and Emergency Preparedness		\$138,512	
<u>Through: NEW YORK</u>			
Homeland Security and Emergency Preparedness		\$25,291	
<u>Through: NORTH DAKOTA</u>			
Homeland Security and Emergency Preparedness		\$77,782	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) (Cont.)			
<u>Through: SOUTH CAROLINA</u>			
Homeland Security and Emergency Preparedness		\$214,071	
		\$743,626,906	\$335,681,863
HAZARD MITIGATION GRANT	97.039		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$103,430,362	
		\$103,430,362	\$99,480,009
NATIONAL DAM SAFETY PROGRAM	97.041		
<u>Direct Awards</u>			
Department of Transportation and Development		\$89,593	
		\$89,593	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$5,479,608	
		\$5,479,608	\$1,861,080
STATE FIRE TRAINING SYSTEMS GRANTS	97.043		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$18,600	
		\$18,600	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$427,562	
		\$427,562	\$0
COOPERATING TECHNICAL PARTNERS	97.045		
<u>Direct Awards</u>			
Department of Transportation and Development		\$155,971	
		\$155,971	\$0
PRE-DISASTER MITIGATION	97.047		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$364,139	
		\$364,139	\$343,883
PORT SECURITY GRANT PROGRAM	97.056		
<u>Direct Awards</u>			
Department of Public Safety Services		\$191,099	
		\$191,099	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
CENTERS FOR HOMELAND SECURITY <u>Through: STEVENS INSTITUTE OF TECHNOLOGY 01</u> <u>(2102467-01/PO 22742)</u> Louisiana State University - Baton Rouge	97.061	\$145,402	
		\$145,402	\$0
HOMELAND SECURITY GRANT PROGRAM <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.067	\$3,421,047	
		\$3,421,047	\$2,605,474
DISASTER ASSISTANCE PROJECTS <u>Direct Awards</u> Executive Department	97.088	\$11,063,020	
		\$11,063,020	\$10,821,668
REPETITIVE FLOOD CLAIMS <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.092	\$776	
		\$776	\$0
NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) <u>Through: NEMA - CSG (THE COUNCIL OF STATE</u> <u>GOVERNMENTS)</u> Homeland Security and Emergency Preparedness	97.107	\$14,884	
		\$14,884	\$0
SEVERE REPETITIVE LOSS PROGRAM <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.110	\$666,716	
		\$666,716	\$608,514
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP) <u>Through: CYBER INNOVATION CENTER (2013-PD-127-000001-</u> <u>01)</u> Louisiana Tech University	97.127	\$333,970	
		\$333,970	\$0
DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES <u>Direct Awards</u> Louisiana State University - Baton Rouge	97.41663	\$279,381	
		\$279,381	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
Research and Development Cluster:			
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: FLORIDA ATLANTIC UNIVERSITY (LRK05)</u>			
Louisiana State University - Baton Rouge		(\$2,007)	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651)</u>			
Louisiana State University - Baton Rouge		\$126,735	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 01)</u>			
Louisiana State University - Baton Rouge		\$94,614	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 02)</u>			
Louisiana State University - Baton Rouge		\$62,311	
		<hr/>	
		\$281,653	\$0
UNO-FEMA REGION VI REPITIVE FLOOD LOSS REDUCTION PROJECT	97.HSFE06-14-C-0057		
<u>Direct Awards</u>			
University of New Orleans		\$35,222	
		<hr/>	
		\$35,222	\$8,843
		<hr/>	
Total for Research and Development Cluster		\$316,875	\$8,843
		<hr/>	
Total for U.S. Department of Homeland Security		\$915,846,959	\$473,437,475
		<hr/> <hr/>	
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) (1001609-11S-18847-00)</u>			
Louisiana State University Agricultural Center		\$55,600	
		<hr/>	
		\$55,600	\$0
USAID DISASTER MANAGEMENT INTERNSHIP - 2ND ROTATION	98.DMI2R		
<u>Through: INTERNATIONAL RESOURCES GROUP LTD.</u>			
Louisiana State University - Baton Rouge		\$26,887	
		<hr/>	
		\$26,887	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)			
BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095- B2004)</u> Louisiana State University - Baton Rouge	98.RC102095-B2004	\$59,103	
		<hr/> \$59,103	\$0
BHEARD PROGRAM - GHANA: EXPRESSION OF INTEREST (BENNETT DZANDU) <u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095- BHEARD-GHANA)</u> Louisiana State University - Baton Rouge	98.RC102095-BHEARD-GHANA	\$48,737	
		<hr/> \$48,737	\$0
BHEARD PROGRAM - MALAWI: EXPRESSION OF INTEREST <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095- BHEARD-MALAWI)</u> Louisiana State University - Baton Rouge	98.RC102095-BHEARD-MALAWI	\$44,783	
		<hr/> \$44,783	\$0
BHEARD PROGRAM - RWANDA: EXPRESSION OF INTEREST (MARIE DUTUZE) <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095- BHEARD-RWANDA)</u> Louisiana State University - Baton Rouge	98.RC102095-BHEARD-RWANDA	\$54,897	
		<hr/> \$54,897	\$0
BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095- G2003)</u> Louisiana State University - Baton Rouge	98.RC102095-G2003	\$46,791	
		<hr/> \$46,791	\$0
BHEARD - UGANDA - SARAH KAGOYA PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095- U1003)</u> Louisiana State University - Baton Rouge	98.RC102095-U1003	\$25,812	
		<hr/> \$25,812	\$0
USAID SOUTH AMERICA DISASTER PREPAREDNESS STUDY TOUR <u>Through: INTERNATIONAL RESOURCES GROUP LTD.</u> Louisiana State University - Baton Rouge	98.SADPST	\$26,918	
		<hr/> \$26,918	\$0

(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, 2017**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)			
Total for U.S. Agency for International Development		\$389,528	\$0
MISCELLANEOUS			
LSU HOTLINE CALL CENTER <u>Direct Awards</u> Louisiana State University - Baton Rouge	99.AOC15P4375	\$851	
		\$851	\$0
KISATCHIE NATIONAL FOREST <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	99.KNF	\$2,500	
		\$2,500	\$0
<u>Research and Development Cluster:</u> NANOMANUFACTURED CATALYST <u>Direct Awards</u> Louisiana Tech University	99.2014-14082600007	\$49,180	
		\$49,180	\$0
Total for Research and Development Cluster		\$49,180	\$0
Total for Miscellaneous		\$52,531	\$0
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY		\$14,372,476,521	\$1,882,318,491

LOAN ACTIVITY

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO NON-STATE SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY			
ARRA - STATE ENERGY PROGRAM <u>Direct Awards</u> Department of Natural Resources	81.041	\$2,700,309	
		\$2,700,309	\$0
Total for U.S. Department of Energy		\$2,700,309	\$0

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION			
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$1,013,211,909	
		\$1,013,211,909	\$0
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,688	
Louisiana State University - Baton Rouge		\$18,469,296	
Louisiana State University Health Sciences Center - New Orleans		\$3,037,863	
Louisiana State University Health Sciences Center - Shreveport		\$1,292,432	
Louisiana Tech University		\$7,120,350	
McNeese State University		\$1,805,824	
Northwestern State University		\$1,576,545	
Southeastern Louisiana University		\$2,741,810	
University of Louisiana at Lafayette		\$8,723,693	
University of Louisiana at Monroe		\$4,435,178	
University of New Orleans		\$4,545,452	
		\$53,754,131	\$0
FEDERAL DIRECT STUDENT LOANS	84.268		
<u>Direct Awards</u>			
Baton Rouge Community College		\$15,442,538	
Bossier Parish Community College		\$25,255,093	
Delgado Community College		\$58,145,052	
Grambling State University		\$60,676,679	
L.E. Fletcher Technical Community College		\$1,811,991	
Louisiana Delta Community College		\$6,774,647	
Louisiana State University - Eunice		\$6,346,794	
Louisiana State University - Shreveport		\$27,017,935	
Louisiana State University - Alexandria		\$10,313,708	
Louisiana State University - Baton Rouge		\$134,881,774	
Louisiana State University Health Sciences Center - New Orleans		\$62,076,979	
Louisiana State University Health Sciences Center - Shreveport		\$23,006,935	
Louisiana Tech University		\$39,010,316	
McNeese State University		\$23,255,104	
Nicholls State University		\$27,066,385	
Northshore Technical Community College		\$5,178,418	
Northwestern State University		\$46,231,190	
Nunez Community College		\$3,693,769	
River Parishes Community College		\$2,757,468	
South Louisiana Community College		\$8,956,746	
Southeastern Louisiana University		\$45,623,565	
Southern University Law Center		\$15,115,181	

(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, 2017

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL DIRECT STUDENT LOANS (Cont.)			
<u>Direct Awards (Cont.)</u>			
Southern University - Baton Rouge		\$52,459,054	
Southern University - New Orleans		\$19,565,377	
University of Louisiana at Lafayette		\$62,463,803	
University of Louisiana at Monroe		\$43,393,515	
University of New Orleans		\$24,963,983	
		<hr/>	
		\$851,483,999	\$0
		<hr/>	
Total for Student Financial Assistance Cluster		\$905,238,130	\$0
		<hr/>	
Total for U.S. Department of Education		\$1,918,450,039	\$0
		<hr/> <hr/>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Student Financial Assistance Cluster:</u>			
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS			
	93.342		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$5,929,934	
University of Louisiana at Monroe		\$947,826	
		<hr/>	
		\$6,877,760	\$0
		<hr/>	
NURSING STUDENT LOANS	93.364		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,352	
Louisiana State University Health Sciences Center - New Orleans		\$369,636	
McNeese State University		\$4,471	
Southeastern Louisiana University		\$17,500	
University of Louisiana at Lafayette		\$60,266	
University of Louisiana at Monroe		\$12,720	
		<hr/>	
		\$469,945	\$0
		<hr/>	
Total for Student Financial Assistance Cluster		\$7,347,705	\$0
		<hr/>	
Total for U.S. Department of Health and Human Services		\$7,347,705	\$0
		<hr/> <hr/>	
TOTAL LOAN ACTIVITY		\$1,928,498,053	\$0
		<hr/> <hr/>	
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		\$16,300,974,574	\$1,882,318,491
		<hr/> <hr/>	
(Concluded)			

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

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017**A. PURPOSE OF THE SCHEDULE**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the State of Louisiana under programs of the federal government for the year ended June 30, 2017. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). To comply with these requirements, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each State agency and university to prepare a SEFA. These individual schedules are combined and reported in the accompanying SEFA for the State of Louisiana.

B. REPORTING ENTITY

The SEFA generally includes expenditures of federal financial assistance by all departments, agencies, colleges, boards, and commissions that are included in the State's Comprehensive Annual Financial Report (CAFR). Entities reported in the state's CAFR that receive a separate audit in compliance with the Uniform Guidance are excluded. These entities are listed in Note G.

C. BASIS OF ACCOUNTING

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. Except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs:

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 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 (see note L).

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 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

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

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 22.47% 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.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) are reported in the SEFA at the federally-assigned value of the goods at the end of the State's fiscal year as found in the Web-based Supply Chain Management on the List of Materials Report in accordance with the United States Department of Agriculture Food and Nutrition Service Policy FD-104. Issues of Immunization Cooperative Agreements (CFDA 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to State agencies 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 up to the amount of the federal funds obligated rather than the total amount of the program expenditures incurred (see note J).

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2017, and the loan balance outstanding at June 30, 2016, 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 are presented because FDSL are disbursed to recipients by the federal government. Note E

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

presents the outstanding balance at June 30, 2017, in all programs with a loan component that have continuing compliance requirements.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES AND UNIVERSITIES

The SEFA presents expenditures (activity) of federal awards for the State agencies, including universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient State agency 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.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

E. LOANS AND LOAN GUARANTEES OUTSTANDING AND OTHER NON-CASH ASSISTANCE

The SEFA and related notes include certain loans and loan guarantees outstanding, as well as non-cash assistance as presented in the following schedule. Outstanding loan balances are only presented for those programs with significant compliance requirements other than repayment.

Loans and Loan Guarantees Outstanding

CFDA Number	Program Name	Loans and Loan Guarantees Outstanding 6/30/2017
81.041	ARRA - State Energy Program	\$1,525,995
84.032	Federal Family Education Loans	905,621,562
84.038	Federal Perkins Loan Program - Federal Capital Contributions	47,213,577
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	5,765,018
93.364	Nursing Student Loans	414,336
Total Activity		<u>\$960,540,488</u>

Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,539,461,489
10.555	National School Lunch Program	30,796,577
10.565	Commodity Supplemental Food Program	12,812,030
10.569	Emergency Food Assistance Program (Food Commodities)	10,231,098
14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii	1,560,029
39.003	Donation of Federal Surplus Personal Property	3,500,445
93.268	Immunization Cooperative Agreements	76,041,981
Total Other Non-Cash Assistance		<u>\$1,674,403,649</u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

F. UNEMPLOYMENT INSURANCE

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, 2017, is presented in the following schedule.

State Portion (Benefits Paid)	\$241,349,849
Federal Portion (Benefits Paid)	47,297
Federal Portion (Administrative Costs)	33,417,319
Total	<u>\$274,814,465</u>

G. ENTITIES AUDITED BY EXTERNAL AUDITORS OTHER THAN THE LEGISLATIVE AUDITOR

External auditors other than the Louisiana Legislative Auditor have been engaged to audit certain entities included in the State of Louisiana’s Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2017. 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, 2016; December 31, 2016; or June 30, 2017.

Ascension - St. James Airport and Transportation Authority	Louisiana Public Facilities Authority 2011A Taxable Program**
Atchafalaya Basin Levee District	Louisiana Real Estate Commission
Bossier Levee District	Louisiana Relay Administration Board
Bunches Bend Protection District	Louisiana Senate
Caddo Levee District	Louisiana Soybean and Grain Research and Promotion Board
Fifth Louisiana Levee District	Louisiana State Board of Architectural Examiners
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana State Board of Cosmetology
Grand Isle Independent Levee District	Louisiana State Board of Embalmers and Funeral Directors
Greater Baton Rouge Port Commission	Louisiana State Board of Medical Examiners
Greater New Orleans Expressway Commission*	Louisiana State Board of Nursing
Health Education Authority of Louisiana	Louisiana State Board of Practical Nurse Examiners
Jefferson Parish Human Services Authority*	Louisiana State Employees' Retirement System
Lafitte Area Independent Levee District	Louisiana State Law Institute
Legislative Budgetary Control Council	Louisiana State Police Retirement System
Legislative Fiscal Office	Louisiana Superdome Marketing and Promotional Fund
Louisiana Beef Industry Council	Metropolitan Human Services District*
Louisiana Board of Pharmacy	Natchitoches Levee and Drainage District
Louisiana Cancer Research Center	North Lafourche Conservation, Levee and Drainage District

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Louisiana Citizens Property Insurance Corporation	Pontchartrain Levee District
Louisiana Economic Development Corporation	Red River, Atchafalaya and Bayou Boeuf Levee District
Louisiana Educational Television Authority	Sabine River Authority
Louisiana House of Representatives	South Lafourche Levee District
Louisiana Housing Authority*	Southeast Louisiana Flood Protection Authority-East
Louisiana Housing Corporation*	Southeast Louisiana Flood Protection Authority-West
Louisiana Legislative Auditor	Teachers' Retirement System of Louisiana
Louisiana Motor Vehicle Commission	Tensas Basin Levee District

The Louisiana State University System, Southern University System, University of Louisiana System, and Louisiana Community and Technical College System each have major foundations and/or facility corporations that are audited by external auditors other than the Legislative Auditor but are not listed individually in this note.

* These entities have separately-issued Single Audit Reports and, therefore, are not included in the attached Schedule of Expenditures of Federal Awards.

** A program-specific audit report was issued on this entity, therefore the 2011A Program's lender loans made under the Federal Family Education Loans program, CFDA 84.032L, are not included in the attached Schedule of Expenditures of Federal Awards.

**H. TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT
(TIFIA, CFDA 20.223)**

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development/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, 2017, the total principal remaining on the TIFIA note payable was \$121,295,000.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

I. REVOLVING LOAN PROGRAMSCapitalization 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, 2017, was \$323,244,610. Disbursements for new loans during the year ended June 30, 2017, totaled \$13,006,372. Non-loan program costs for the same fiscal year totaled \$686,874. Both loan and non-loan components are included in the accompanying SEFA.

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 Department of Health, Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2017, was \$146,993,911. Disbursements for new loans during the year ended June 30, 2017, totaled \$12,807,142. Non-loan program costs for the same fiscal year totaled \$2,707,287. 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 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 \$12,725,382 was transferred to the revolving loan fund in fiscal years 2012 and 2013 and made available for future loans. There was an additional amount of \$2,358 transferred to the revolving loan fund for fiscal year ended June 30, 2016, providing a total \$12,727,740 for loans. As of fiscal year ended June 30, 2017, outstanding loans totaled \$1,525,995. Loans issued during fiscal year 2017 totaled \$184,805.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

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, 2017, the outstanding loan balance is \$8,592,723.

J. 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 the Hazard Mitigation Grant (CFDA 97.039). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) has incurred Public Assistance (PA) and Hazard Mitigation Grant Program (HMGP) expenditures, which 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 (subject line: Audit of Eligible Stafford Act Claimed Costs). The accompanying SEFA for the year ended June 30, 2017, includes \$3,127,762 in PA program expenditures and \$9,716 in HMGP expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

K. HUMAN IMMUNODEFICIENCY VIRUS (HIV) PROGRAM (CFDA 93.917)

The Louisiana Department of Health, Office of Public Health (OPH), receives cash rebates from private HIV drug manufacturers which are used to fund HIV program activities and reduce federal funds drawn, thus reducing expenditures reported on the SEFA. During the fiscal year ended June 30, 2017, OPH received and disbursed \$25,519,007 in rebate funds, disbursing \$23,818,163 of that amount to subrecipients.

L. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. None of the agencies included in the SEFA for the year ended June 30, 2017, have elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

**M. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND
NON-ENTITLEMENT GRANTS IN HAWAII (CFDA 14.228)**

The Community Development Block Grant (CDBG) is a federal grant program; however, the State (with U.S. Department of Housing Urban Development (HUD) approval) has used grant funds to create loan programs. In December 2013, the State received guidance from the HUD Single Audit Coordinator that the expenditures for loan programs within CDBG should be reported as loans and should also include the outstanding loan balance. For the fiscal year 2017 Single Audit, the State requested clarification and received additional guidance from HUD program personnel. The guidance states that the CDBG funds were a grant to the State, and, although the State has created loan programs, the loan repayments will not be returned to the Federal Government, nor are the loans guaranteed by the Federal Government; therefore, the CDBG funds are not considered a federal loan subject to 2 CFR 200.502(b). As a result, beginning in fiscal year 2017, CDBG expenditures are reported as cash disbursements on the SEFA as the funds are disbursed.

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

	Page No.
Baton Rouge Community College	B-2
Delgado Community College	B-3
Elaine P. Nunez Community College	B-4
Executive Department – Division of Administration - Office of Community Development	B-7
Executive Department – Division of Administration - Office of Technology Services	B-18
Health, Louisiana Department of	B-20
Homeland Security and Emergency Preparedness, Governor’s Office of.....	B-25
Louisiana Board of Regents.....	B-29
Louisiana State University and Related Campuses	B-33
Louisiana Workforce Commission	B-44
South Louisiana Community College	B-58
Southern University at Baton Rouge	B-63
Transportation and Development, Department of	B-69
University of Louisiana at Lafayette.....	B-72



Office of the Chancellor

225.216.8402
225.216.8100
www.mybrcc.edu

201 Community College Drive Baton Rouge, Louisiana 70806

December 13, 2017

Mr. Darryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: *Noncompliance over Return of Title IV Funds*

Dear Mr. Purpera:

Management of Baton Rouge Community College (BRCC) concurs with the finding related to "Noncompliance over Return of Title IV Funds". Although the funds were returned and it did not create a fiscal impact to the students or the college, the management of the college recognizes its responsibility for maintaining compliance with federal regulations.

The corrective action plan is outlined below to mitigate future risk and errors:

- Annual training for all financial aid staff to ensure awareness and compliance of federal regulations
- Run monthly reports to ensure that unearned funds by students who have withdrawn are captured and returned to the United States Department of Education within the required time frame.

This corrective action plan is on-going and should be fully implemented by April 30, 2018. The Director of Financial Aid is responsible for ensuring compliance with the corrective actions listed above.

Sincerely,

Dr. Larissa Littleton-Steib
Chancellor

C: Dr. Monty Sullivan, LCTCS President
Michael Redmond, LCTCS Internal Auditor
Dr. Toni Manogin, BRCC Vice Chancellor for Academic and Student Affairs
Dr. Teresa Jones, BRCC Executive Director of Student Development
Miracle Davis, BRCC Director of Financial Aid

CHANCELLOR'S OFFICE

615 City Park Avenue
New Orleans, LA 70119
PHONE: (504) 762-3000 FAX: (504) 361-6697
www.dcc.edu

November 29, 2017

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Student Financial Assistance Enrollment Reporting Requirements

Dear Mr. Purpera,

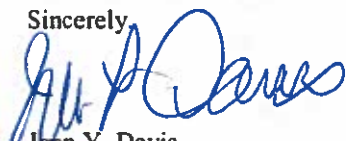
Delgado Community College has reviewed the audit finding, *Noncompliance with Student Financial Assistance Enrollment Reporting Requirements*, and concurs with the finding for the fiscal year ending June 30, 2017.

As noted in the finding, the College uses the National Student Clearinghouse (Clearinghouse) for reporting enrollment status and has contacted the Clearinghouse to determine how the errors occurred during fiscal year 2017. The College learned that these errors occurred due to issues with the timing of the Clearinghouse's process for reporting to the National Student Loan Data System (NSLDS). To correct this issue moving forward, the Clearinghouse will provide an additional Roster to NSLDS after each "Graduate" file is merged. The Clearinghouse will send email alerts to the College's Student Financial Assistance Office and the Registrar, in the event a scheduled degree file is sent by the College to the Clearinghouse where there are graduation records associated with students without a "Graduated" status applied to their enrollment records. This step will enable the College to identify students who could be financial aid recipients with a missing "Graduated" enrollment status.

The College acknowledges its responsibility for monitoring the reporting process to ensure accurate and timely reporting to NSLDS. To assure enrollment status is accurate for graduates such as those found during audit testing, the Registrar will send a report of all graduates to the Student Financial Assistance Office at the end of each term. The Student Financial Assistance Office will compare this report to the Enrollment Reporting Summary Report from the NSLDS. The NSLDS Graduation Report will be run three times a year. Further, to ensure all types of student enrollment status changes are reported timely to NSLDS, the College will institute the same process used to monitor graduation reporting to also monitor changes in any student's enrollment status. These comparisons will allow the College to verify that all changes to enrollment status are reported timely to NSLDS.

Management believes that monitoring the status will ensure timely and accurate reporting to the NSLDS. The anticipated completion date is January 31, 2018, beginning with the Fall 2017 Semester enrollment. The Student Financial Assistance Office and the College Registrar will jointly ensure this corrective action plan is in place and functioning as intended. For additional information, please contact Jason Briggs, Financial Aid Coordinator, at jbrigg@dcc.edu or (504) 671-5054, and Maria Cisneros, College Registrar, at mcisne@dcc.edu or (504) 671-5061.

Sincerely,



Jean Y. Davis
Chancellor

cc: Mr. Ralph Johnson, Vice Chancellor for Business and Administrative Affairs
Dr. Arnel Cosey, Vice Chancellor for Student Affairs and Executive Dean, City Park Campus
Dr. Peter J. Fos, Interim Vice Chancellor for Academic Affairs and College Provost



NUNEZ COMMUNITY COLLEGE

3710 PARIS ROAD • CHALMETTE, LA 70043 • (504) 278-6468 • FAX: (504) 278-6480

CHANCELLOR'S OFFICE

August 31, 2017

Daryl G. Purpera, CPA, CFE, Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

Re: Nunez Community College Audit Finding- Improper Retroactive Pay

Dear Mr. Purpera,

Nunez Community College does not concur with the aforementioned finding.

While we agree that the payments noted in the audit finding were unusually large and appear outside of standard procedure, the payments can in no way be considered retroactive bonuses or gratuitous unearned payments. Rather, they represented good faith efforts by Nunez to correct noted deficiencies in these employees' salaries, back to the beginning of the federal grant to which they were assigned. The resulting salaries were well within the pay parameters as provided in the grant budget. In addition, these payments were not made from the general operating budget of the College, but rather from the federal funds which were adequately provided for in the grant budget for these purposes. The resulting salary levels were clearly within that authorized by the grant budget. In fact, the thrust of the audit finding seems to rest in the methodology of the payments being made effective to the beginning of the grant, rather than in the actual resulting salaries.

As a result of legal opinion, we agree that the actions taken by Nunez lack significant documentation, but not validity of the payments, nor legality for them.

Statement of Facts:

Nunez Community College ("Nunez" or the "College") was granted a TAACCCT Grant ("the Grant") from the U.S. Department of Labor (DoL) in October of 2013 for \$2.7 Million dollars to expand and develop the Business Education Department at the College. Under Nunez's personnel structure, the Grant would normally be administered by the Director of Sponsored Programs, a position that had an established salary schedule. Shortly after the Grant was awarded, the incumbent in that position left the College in pursuit of a position at a local university. Nunez thereafter did a search for someone to fill the position and hired Kimberly Rutherford ("Ms. Rutherford"), at \$42,000 in annual salary, in November of 2013. The salary at which Ms. Rutherford was hired was based upon Nunez's existing salary structure and had no direct relation to the Grant.

Soon after Nunez's filling the position of Director of Sponsored Programs, the Liaison from the DoL, Douglas Harris ("Mr. Harris"), had a conference call with Nunez administration and stated that he wanted only one person designated as contact for purposes of the Grant. In addition, he said that Nunez should only make contact with him directly. Anyone with whom Nunez needed to speak at the DoL besides him (fiscal experts, etc.) would make contact by phone after Mr. Harris made the appointment with that individual. Nunez's designee for contact with DoL was Ms. Rutherford. Mr. Harris said he would speak with Ms. Teresa Smith ("Ms. Smith"), Vice Chancellor for Advancement, on the rare occasions, where need arose.

In January of 2014, the College began development of the Grant programs within the Business Education Department and, by summer of 2014, began to work with the first group of students for the newly developed programs. The College anticipated having a monitoring or audit visit by the DoL in 2014, but Mr. Harris indicated that he was unable to schedule the College for that year. Nunez officials expected that such an audit or monitoring visit would allow for timely assessment of the programs' progress and for adjustment going forward toward a second monitoring visit. The Grant programs' audit was finally scheduled for June 15-19, 2015, one year later than expected and approximately one and one-half years after the Grant programs had commenced, as evidenced in a letter dated May 1st, 2015 from Nicholas Lalpui from U Dept of Labor.

On July, 23, 2015, the Monitoring Report following the June 2015 audit visit was issued to Nunez indicating compliance findings and outlining required corrective action by Nunez. Additionally, one "area of concern" was noted. The "area of concern" involved personnel as evidenced by Monitoring Report Standard 2.2. According to the Report, Mr. Harris recommended that Nunez assign additional personnel or additional duties to current personnel to assure that the objectives of the grant were being met. In addition, he pointed out that most of the colleges involved with the TAACCCT grants had at least one full-time administrative person and one full-time fiscal person working with the grant.

After several discussions with Mr. Harris, it was determined that Nunez could utilize the individuals that were currently working with the grant (Kimberly Rutherford and Karen Dragon), as they had already been doing what was required. Mr. Harris cautioned us that those individuals should be receiving compensation commensurate with their duties and commensurate with similarly situated employees of other such grant programs. He additionally stated that, while he could not tell us what to pay our staff, we should make sure that we were not creating cause for additional concern by the DoL with the employees' level of compensation. He also indicated that the money was in the grant under indirect funds, and that the College should pay the individuals whatever amount that may have been owed to them, in order to help clear up the additional concern of the slow spending of funds.

Ms. Smith asked Mr. Harris to provide something in writing regarding the need for this action, which he did in an email dated September 23, 2015. Nunez thereafter researched what other TAACCCT grant programs paid employees in similar employment positions. Specifically, Nunez went to the database for the College and University Professional Association for Human Resources ("CUPA") to compare job titles and duties and related salaries. Additionally, Nunez obtained information from Bossier Parish Community College regarding the salary of the administrative personnel overseeing its TAACCCT grant program, Mr. Christian Lagarde. After reviewing the

information and discovering that the salary levels paid to Nunez's grant employees was below the average paid to others, it was determined that both Ms. Rutherford and Ms. Dragon should receive salary adjustments to avoid any future deficiency finding. Thus, the salaries of both individuals was adjusted to meet the average of other similarly situated employees. It was also determined that back pay was due to them to correct the deficient pay that they had received during the initial period that they served in their employment positions with the grant program.

It is therefore apparent that Rutherford and Dragon merely received the compensation they should have received from the beginning of the grant in a lump-sum pay correction, and began receiving the same level of compensation from that point until the sunset of the grant. The lump-sum payments referenced were not bonuses. Rather they were a correction of these employees' beginning pay as administrators of the grant. Moreover, the lone impetus for this action was the Monitoring Report issued by DoL dated July 23, 2015 and subsequent discussions with Mr. Harris. The report and those discussions implied that the College was underpaying its employees who were managing the grant and that a deficiency finding might result from failure to rectify the problem.

In discussing the Monitoring Report with officials at DoL, it was suggested that the low salaries were of concern. Despite Nunez officials request for clarification on the issue of salaries, the DoL officials remained ambiguous, as evidenced in their email dated September 23, 2015. Except to specify that a possible violation of Standard 2.2.4 might result from Nunez not addressing the problem, Mr. Harris gave little direction in writing. In verbal discussions, Mr. Harris provided a recommended course of action to mitigate DoL concern, i.e., to increase these employees' salaries to levels commensurate with their counterparts at other colleges, effective to the beginning of the grant. As such, Nunez's making these payments represented an honest attempt by the College to respond to the recommendations of DoL officials and to avoid deficient findings in future monitoring reports.

As a matter of policy, the College does not make retroactive payments and/or promotions for services that had previously been performed and compensated. However, in those situations where the College finds that employees are being incorrectly or unfairly compensated, especially when pointed out by grant officials and others, the College must act in good conscience and make the necessary corrective payments.

As a result of Nunez's actions, the findings and recommendations of the Department of Labor in relation to the grant were resolved as evidenced in their letter dated April 27th, 2016.

Sincerely,



Dr. Thomas Warner
Chancellor

Office of Community Development
Disaster Recovery Unit
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
Governor



JAY DARDENNE
Commissioner of Administration

March 5, 2018

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Audit Finding Regarding Payment of Ad Valorem Taxes

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's letter dated Dec. 20, 2017, the Division of Administration's Office of Community Development, Disaster Recovery Unit (OCD-DRU) is submitting its response to the audit finding titled "Improper Authorization for Payment of Exempt Property Taxes."

OCD-DRU does not concur with the finding and recommendation. The Louisiana Land Trust – formerly known as the Road Home Corporation (LLT), is one of OCD-DRU's sub-recipients of Community Development Block Grant Funds. The LLA considers LLT to be a public entity and exempt from all ad valorem taxes. The LLA's position ignores express statutory language, is based on a flawed application of Louisiana jurisprudence, and is contrary to the very purpose for which the LLT was established, reducing the risk of liability and complications of having the state in the chain of title of properties involved in the Road Home Program.

Within the statutory framework that authorizes the involvement of the LLT in the Road Home Program, the Louisiana Legislature expressly disavows a public entity nature of the LLT:

As found at Revised Statute 40:600.62, in the definitions:

(3) "Road Home Corporation" means the nonprofit corporation authorized to be formed by this Chapter, or any corporation succeeding to the principal functions thereof or to which the powers conferred upon the corporation by this Chapter shall be given by law. ***Such corporation may amend its articles of incorporation to change its name to Louisiana Land Trust. It is further declared that any such corporation shall not constitute a state agency, board, or commission; nor shall it constitute an instrumentality of the state or of any political subdivision.***

(Emphasis added)

Mr. Daryl G. Purpera

March 5, 2018

Page 2

Given that the LLT is expressly **not** a state entity, the Louisiana Legislature did specifically provide which laws apply to the LLT, at 40:600.35:

§ 600.35. Applicable laws to Road Home Corporation

The Road Home Corporation shall be subject to the Public Records Law, the Open Meetings Law, and the Code of Governmental Ethics. The Road Home Corporation is subject to examination, audit, and review by the legislative auditor.

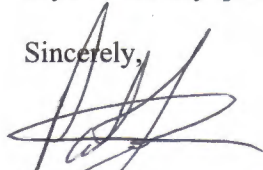
The Louisiana Attorney General has characterized this list an “exclusive and nonillustrative list of laws”. La. Atty. Gen. Op. No. 08-0346 (2009). The LLA should not be seeking to expand the list in contravention of the statutes.

In connection with your audit finding, the Division of Administration requested an opinion from the law firm of Jones Walker with respect to the questions which your staff has raised regarding the potential of the Louisiana Land Trust being exempt from ad valorem taxes. Jones Walker issued a memorandum opinion dated February 7, 2018, a copy of which is attached. The opinion contains a brief history on the reason for the involvement of the LLT and legal analysis of the jurisprudence which your staff has indicates impacts the LLT. The opinion is consistent with the interpretation and practices of Louisiana Land Trust and the Office of Community Development Disaster Recovery Unit. We continue to be confident that the payment was an appropriate expenditure.

Edwin Legnon, OCD-DRU Director of Finance and Administration, is the contact person responsible for addressing this finding.

If you have any questions or require additional information, please feel free to contact us.

Sincerely,



Patrick W. Forbes, P.E.
Executive Director

Enclosure

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator



8555 UNITED PLAZA BOULEVARD
BATON ROUGE, LOUISIANA 70809-7000
225-248-2000
FAX 225-248-2010
www.joneswalker.com

Matthew W. Kern
Direct Dial: 225-248-2238
Direct Fax: 225-248-3138
mkern@joneswalker.com

Lauren E. De Witt
Direct Dial: 225-248-2028
Direct Fax: 225-248-2128
ldewitt@joneswalker.com

MEMORANDUM

To: Rick McGimsey
From: Matthew W. Kern
Lauren E. De Witt
Date: February 7, 2018
Re: Louisiana Land Trust as a Private Entity

Following Hurricanes Katrina and Rita in 2005, the State of Louisiana (the “State”) established the Road Home Program as part of its disaster recovery effort to assist affected homeowners. The Road Home Program was funded by Community Development Block Grants (“CDBG”) administered by the U.S. Department of Housing and Urban Development (“HUD”). One aspect of the Road Home Program allowed homeowners to dispose of damaged property to the State or an entity designated by the State at pre-storm valuations. To protect the State from potential liability arising from environmental contamination or other chain of title issues related to the properties acquired under the Road Home Program, the Louisiana Legislature (the “Legislature”) adopted Act No. 654 in 2006, codified as Chapter 3-C of Title 40 of the Louisiana Revised Statutes of 1950, as amended, and cited as the “Louisiana Road Home Housing Corporation Act” (the “Act”). The Act authorized the creation of a nonprofit corporation known Road Home Corporation, which now conducts its business under the trade name Louisiana Land Trust (the “Corporation”).

Throughout the course of participating in the Road Home Program, the Corporation acquired thousands of properties across the State with the use of CDBG funds disbursed by the Louisiana Office of Community Development Disaster Recovery Unit. The Corporation sold, donated, or otherwise conveyed the properties to private individuals or to various parishes or local redevelopment authorities in accordance with the State’s action plan approved by HUD. In the event tax liens for *ad valorem* taxes owed in prior years affected any properties, it is our understanding that the Corporation did not pay the outstanding tax liens on such properties. In some cases in Orleans Parish, however, *ad valorem* taxes were assessed and owed for the tax year following the year of the Corporation’s acquisition in accordance with La. R.S. 47:1703(B). It is our understanding that the Corporation paid these taxes. It is also our understanding that in several cases, the Corporation reimbursed the New Orleans Redevelopment Authority (“NORA”) for *ad valorem* taxes that were assessed and owed for the tax year following the year of the Corporation’s acquisition.

{B1203364.2}

JONES WALKER LLP

ALABAMA ARIZONA DISTRICT OF COLUMBIA FLORIDA GEORGIA LOUISIANA MISSISSIPPI NEW YORK TEXAS

The Louisiana Legislative Auditor (“LLA”) now contests the Corporation’s payment of *ad valorem* taxes in connection with the acquisition and disposition of certain properties located in Orleans Parish. Specifically, LLA maintains that the Corporation is a public entity and therefore, the Orleans Parish tax collector is required to accept *pro rata* payment of taxes for any *ad valorem* taxes assessed and owed for the tax year in which a property was sold to the Corporation, in accordance with the provisions of La. R.S. 47:2135. This memorandum discusses the status of the Corporation as a private, nonprofit corporation. Additionally, this memorandum addresses the timing of the exemption from *ad valorem* taxation on property acquired by the Corporation in Orleans Parish and the inapplicability of La. R.S. 47:2135 to the Corporation.

I. The Corporation is a private non-profit corporation.

LLA’s concerns arise predominately from LLA’s conclusion that the Corporation is a public entity. Despite language contained in the Act declaring that the Corporation is not a state agency, board, commission, or instrumentality of the State or any political subdivision (which LLA explicitly acknowledged), LLA finds the Corporation to be a public entity as a result of an incorrect application of the four factor test created by the Louisiana Supreme Court in *State v. Smith*, 357 So. 2d 505 at 507 (La. 1978) (the “*Smith Test*”). LLA’s conclusion is incorrect because the Legislature declared within the Act that the Corporation is not a state agency, board, commission, or instrumentality of the State or any political subdivision. Furthermore, and although further analysis is unnecessary in light of the plain statutory language, LLA’s conclusion is incorrect because an accurate application of the *Smith Test* affirms the Corporation’s status as a private entity.

Under the authority of the Act, the Corporation was formed by a private individual on October 30, 2006 and incorporated on November 13, 2006 as a nonprofit corporation pursuant to the provisions of the Louisiana Nonprofit Corporation Law (Title 12, Chapter 2 of the Louisiana Revised Statutes of 1950, as amended). On July 1, 2008, the Internal Revenue Service granted the Corporation the status of a private organization that is exempt from federal income taxation under Section 501(a) of the Internal Revenue Code of 1986, as amended (the “*Code*”), as an organization described in Section 501(c)(3) of the Code. In order to dispel any doubt about the private entity status of the Corporation, the Legislature specifically provided in the Act that the Corporation “shall not constitute a state agency, board, or commission; nor shall it constitute an instrumentality of the state or any political subdivision.”

In addition, an application of the *Smith Test* affirms that the Corporation is a private entity. The Louisiana Supreme Court created the four factor *Smith Test* to determine whether an entity is private or public in nature by evaluating the following: (1) whether the entity was created by the legislature, (2) whether the powers of the entity are specifically defined by the Legislature, (3) whether the property of the entity belongs to the public, and (4) whether the entity’s functions are exclusively of a public character and performed solely for the benefit of the public. Each prong of the test described by *State v. Smith* “must be present in order for a court to determine that an entity is public.”¹ Although the Corporation need only fail one prong of the *Smith Test* in order to qualify as a private rather than public entity, the Corporation fails each of the four prongs of the *Smith Test*. Therefore, the Corporation is also considered a private entity by application of the *Smith Test*.

¹ Property Ins. Ass’n of La. v. Theriot, 31 So. 3d 1012 at 1014-15 (La. 2010); see also La. High School Athletics Ass’n, Inc. v. State, 107 So. 3d 583 at 602-603 (La. 2013).

A. *The Corporation was not created by the Legislature.*

The first factor of the *Smith* Test provides that an entity may be a public entity if it is created by the Legislature. While the Legislature *authorized* the creation of the Corporation pursuant to the Act, the Legislature itself did not *create* the Corporation. The Act is not self-operating, but instead provides in Section 600.63 that “[t]here is hereby authorized the formation and incorporation of a nonprofit corporation.” Opinion No. 07-0007 of the Louisiana Attorney General opined on this point, stating that “[w]hile this provision authorized the formation of [the Corporation], it doesn’t actually create [the Corporation]. Neither this statute nor any other statute enacted in the [Act] mandates that any particular person or entity form [the Corporation]. We also note that the provisions of the [Act] place no restrictions on who may form [the Corporation].”

The Louisiana Supreme Court further addressed the distinction between statutes creating an entity contrasted with statutes merely authorizing the creation of an entity in *Property Insurance Association of Louisiana v. Theriot*.² In *Theriot*, the Supreme Court held that a statute authorizing fire insurance companies to organize the Louisiana Rating and Fire Prevention Bureau did not, in and of itself, create the Louisiana Rating and Fire Prevention Bureau.³ The Court contrasted this with the language in La. R.S. 22:2056, whereby the Legislature created the Louisiana Insurance Guaranty Association, which states “[t]here is *created* a private nonprofit unincorporated legal entity known as the ‘Insurance Guaranty Association . . .’” (emphasis added).⁴

As in the case of *Theriot*, the Act merely authorizes the creation of the Corporation and does not, in and of itself, create the Corporation. The Corporation was created by the act of a private individual filing articles of incorporation with the Louisiana Secretary of State in accordance with the Louisiana Nonprofit Corporation Law and pursuant to the authorization contained in the Act. Because the Legislature did not create the Corporation, the Corporation fails the first factor of the *Smith* Test and is therefore a private entity.

B. *The Corporation’s powers are broader than those defined by the Legislature.*

The second factor of the *Smith* Test provides that an entity may be a public entity if its powers are specifically defined by the Legislature. Section 600.66 of the Act lists several specific powers and responsibilities of the Corporation. However, this same section also provides that these powers are “[i]n addition to the powers granted [the Corporation] by the general Nonprofit Corporation Law.” The Corporation is free to engage in any and all lawful activities under Louisiana Nonprofit Corporation Law, regardless of whether such activities are administered by the State. The Act does not limit the Corporation’s powers, but rather provides a non-exclusive list of the activities the Corporation may undertake and specifically states that such activities are “in addition” to the activities allowed under the Louisiana Nonprofit Corporation Law.

Conversely, in *Louisiana Insurance Guaranty Association v. Commission on Ethics for Public Employees*,⁵ the Louisiana First Circuit Court of Appeals found that the Louisiana Insurance Guaranty Association met the second prong of the *Smith* Test because the Louisiana Insurance Guaranty Association could only operate within specific legislative parameters and was not authorized to act in any manner

² *Theriot*, 31 So. 3d 1012 (La. 2010).

³ *Id.* at 1016-17.

⁴ *Id.*

⁵ 656 So. 2d 670 (La. App. 1st Cir. 1995).

inconsistent with the powers expressly granted under its creation statute. Unlike the statute creating the Louisiana Insurance Guaranty Association, the Act does not constrain the Corporation's powers. Instead, it expressly provides that the Corporation has all the additional powers afforded under the Louisiana Nonprofit Corporation Law. As such, the Corporation fails the second prong of the *Smith* Test and is a private entity.

C. *The Corporation's property does not belong to the public.*

The third factor of the *Smith* Test provides that an entity may be a public entity if the property of the entity belongs to the public. LLA argues that because Section 600.68 of the Act provides that property owned by the Corporation vests in the State upon its dissolution unless the Legislature creates a successor corporation, such property is public. The mere provision that the Corporation's property may vest in the State upon the Corporation's dissolution, however, does not make the property public during the time that the Corporation owns the property. Section 600.66 of the Act grants the Corporation direct, immediate, and exclusive authority over any property acquired by it, providing that the Corporation may "finance, own, lease as lessee or lessor, sell, exchange, donate, or otherwise hold or transfer a property interest in housing stock damaged by Hurricane Katrina or Hurricane Rita." Such powers confer all the characteristics of private ownership defined in La. C.C. art. 477. Moreover, it is important to note that the Act specifically provides that the Corporation may donate or pledge its property. Such power would be unconstitutional pursuant to Article VII, Section 14(A) of the Louisiana Constitution of 1974, as amended (the "*Constitution*"), if the property of the Corporation was public. Legislative acts are presumed to be constitutional until declared otherwise by the final decision of the courts. As such, the Corporation's property does not belong to the public, and the Corporation is a private entity for failing to satisfy the third prong of the *Smith* Test.

D. *The Corporation's functions are not exclusively of a public character and performed solely for the benefit of the public.*

The final factor of the *Smith* Test provides that an entity may be a public entity if the entity's functions are exclusively of a public character and performed solely for the benefit of the public. LLA claims that the Corporation held property on behalf of the State and received CDBG funds as part of the administration of the Road Home Program and thus, the Corporation's ownership of the property was for a public purpose. In *State v. Smith*, the Court found that although Community Advancement, Inc. ("*CAI*") received public funds to be used for certain purposes, CAI did not differ from other private nonprofit corporations, stating that "[t]he presence of public funds flowing through this private nonprofit corporation was not enough to transform it into an agency of the Parish."⁶ Similarly, the Corporation's receipt of CDBG funds and participation in the Road Home Program are not enough to transform the Corporation into a public entity. The Corporation's function is not materially different from any other private nonprofit corporation, as any private nonprofit corporation is operated exclusively for charitable purposes. Furthermore, the Corporation has the authority to undertake any action allowed under the Louisiana Nonprofit Corporation Law. It is not limited solely to participation in the Road Home Program and, in fact, the Corporation has participated in and is currently participating in programs completely unrelated to the Road Home Program. Because the Corporation's functions are not exclusively of a public character, the Corporation is a private entity for failing to satisfy the fourth prong of the *Smith* Test.

⁶ *Smith*, 357 So. 2d 505, 508 (La. 1978).

II. Properties acquired by the Corporation in Orleans Parish are subject to the Corporation's *ad valorem* tax exemption beginning in the assessment cycle following the year of the Corporation's acquisition.

As a private nonprofit corporation organized for charitable purposes, Article VII, Section 21(B)(1)(a)(i) of the Constitution provides that property owned by the Corporation shall be exempt from *ad valorem* taxation. However, La. R.S. 47:1703(B) states that “[i]n the parish of Orleans, the status of real and personal property on the first day of August of each year, . . . , shall determine its liability for exemption from taxation for the following calendar year.” As a result, all property subject to *ad valorem* taxation in Orleans Parish as of August 1 of any calendar year will be subject to *ad valorem* taxation for the following calendar year, regardless of a subsequent transfer of the property to an entity enjoying a constitutional exemption from *ad valorem* taxes. Accordingly, the Corporation was required to pay *ad valorem* taxes on certain properties it acquired in Orleans Parish because of the timing of the acquisition of such properties.

LLA maintains that the Corporation improperly paid such *ad valorem* taxes because La. R.S. 47:2135 provides that “[t]he tax collector is directed to accept the payment of *pro rata* taxes on property purchased in full ownership for rights-of-way or other purposes by the state of Louisiana or any of its political subdivisions . . . , for the period of time for which the liability for taxes have been due by the private owner or owners of the property.” In accordance with this statute, LLA argues that the tax collector should have submitted a bill to the former owner of the property for their *pro rata* portion of the taxes owed on the property and any remaining portion of *ad valorem* taxes would not be collectible against the Corporation. This statute is inapplicable, however, because it provides that the tax collector must accept the proration of taxes only if the acquiring entity is the State or a political subdivision. The Act expressly declares that the Corporation is not a political subdivision. As such, the Corporation cannot prorate taxes for the year in which it acquired property subject to *ad valorem* taxes. In order to avoid a tax lien on these properties, the Corporation was required to pay the assessed *ad valorem* taxes.

LLA also argues that La. R.S. 47:2135 applies because the Corporation is a public entity and holds the property on behalf of the State. LLA concludes that because the Corporation merely holds the property on the State's behalf, La. R.S. 47:2135 applies and the private seller of property conveyed to the Corporation is responsible for their *pro rata* portion of taxes owed. As discussed herein, however, the Corporation is not a public entity, and its property is not public property. Property owned by the Corporation, therefore, is private, regardless of how such property may be disposed of upon the Corporation's dissolution. Moreover, La. R.S. 47:2135 applies only to acquisitions by the State itself or its political subdivisions. It is immaterial whether any other entity acquiring property is public or private or is acquiring the property for a public or non-public purpose. As such, it was proper for the Corporation to pay the assessed *ad valorem* taxes to avoid the creation of a tax lien.

Finally, LLA claims that the Corporation improperly reimbursed NORA for payment of outstanding *ad valorem* taxes on properties the Corporation conveyed to NORA. As discussed herein, however, under La. R.S. 47:1703(B), property subject to *ad valorem* taxation as of August 1 of any calendar year is subject to *ad valorem* taxation for the following calendar year, regardless of a subsequent transfer of the property to an entity enjoying a constitutional exemption from *ad valorem* taxes. It is irrelevant that property owned by NORA is exempt from *ad valorem* taxation pursuant to Article VII, Section 21(A) of the Constitution. Once the Corporation acquired property that was subject to *ad valorem* taxes because of the status of the property at the time of the Corporation's acquisition, the Corporation was required to pay such *ad valorem* taxes in order to convey merchantable title. In the event such taxes did not become due until after the Corporation conveyed the property to NORA, it was incumbent on the Corporation to reimburse NORA for any such taxes paid by NORA on the Corporation's behalf.

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

November 27, 2017

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 letter dated Nov. 13, 2017, 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."

OCD-DRU continues to fulfill its obligations per the amended grant agreement and Road Home close-out plan, which was executed with HUD in August 2015. The amended grant terms and conditions formalized a partnership between the state and HUD to address noncompliance by some homeowners who received awards through the Homeowners Assistance Program. The additional opportunities allowed OCD-DRU to reclassify some or all of the Road Home Elevation Incentive awards for 80 percent of those applying, thus reducing non-compliance and questioned costs. The approval of APA 65, which allows for interim housing as an unmet need, has reduced recapture amounts for more than 350 homeowners, thus decreasing repayment amounts by \$10 million to date. Finally, OCD-DRU has forwarded noncompliant awards to a law firm for collections, in accordance with the collection process.

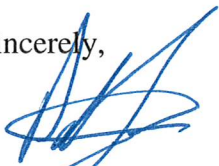
The process outlined above has allowed OCD-DRU to identify noncompliant applicants. Once identified, applicants have numerous opportunities to bring the property into compliance, before a final determination is made. Although this is a thorough and lengthy process, OCD-DRU anticipates that all files will have completed the process, and all noncompliant applicants will receive a final determination regarding their compliance by December 31, 2017. This will allow OCD-DRU to shift resources from identifying noncompliant applicants into working with homeowners to become compliant and resolve grant compliance issues, thus reducing or eliminating the need to recapture funds from homeowners, where appropriate.

Mr. Daryl G. Purpera
November 27, 2017
Page 2

Edwin Legnon, OCD-DRU Director of Finance and Administration, is the contact person responsible for the corrective action. After HUD approval, the anticipated completion date for this corrective action plan will coincide with the closing of the HAP program.

If you have any questions or require additional information, please feel free to contact us.

Sincerely,



Patrick W. Forbes, P.E.
Executive Director

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

November 27, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

As requested in the Legislative Auditor's letter dated Nov. 13, 2017, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD-DRU) is submitting its response to the audit finding titled "Inadequate Recovery of Small Rental Property Program Loans."

OCD-DRU's primary focus for the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, i.e., creating affordable housing, as opposed to foreclosure and/or recapture of funds. OCD-DRU has allocated approximately \$649 million to the SRPP program to fund approximately 4,500 applicants and we maintain an ongoing monitoring process to ensure compliance.

In June 2016, OCD-DRU, working with the Louisiana Housing Corporation (LHC) and the U.S. Department of Housing and Urban Development (HUD), identified 397 SRPP applicants that did not meet a National Objective. As of June 30, 2017, of the 397 files identified, 35 files have since become compliant and funds have been recaptured from two files. OCD-DRU has initiated recapture efforts on all remaining 360 applicants. Notice of default letters have been sent to all 360 applicants. Our Legal Section has been handling all calls from non-compliant applicants and evaluating proposed workouts from the applicants. A total of 287 applicants have contacted OCD-DRU to discuss the borrower's options. These files are being processed to either reach compliance or identify another viable workout plan.

Mr. Daryl G. Purpera

November 27, 2017

Page 2

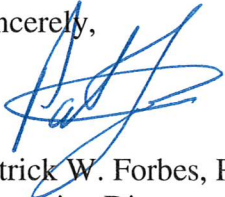
The remaining files identified by the Louisiana Legislative Auditor (LLA) as non-compliant have met a National Objective and have satisfied HUD's requirements; however, they have since become non-compliant with the guidelines of the state's continuing requirements of the program.¹ Both OCD-DRU and LHC continue to work with applicants to bring them into compliance.

In conclusion, OCD-DRU and LHC will continue the efforts to recover 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 rental property owners to become compliant and to resolve loan compliance issues, thus increasing available affordable rental housing and reducing or eliminating the need to recapture funds from rental property owners, where appropriate.

The contact person responsible for the corrective action is Edwin Legnon, OCD-DRU Director of Finance and Administration. Once approved by HUD, the anticipated completion date for this corrective action plan will coincide with the closing of the SRPP program.

If you have questions or require additional information, please feel free to contact me.

Sincerely,



Patrick W. Forbes, P.E.
Executive Director

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator

¹An important note with respect to these files is that since there have been periods of compliance, a portion of each loan is forgiven, reducing the amount outstanding and collectible on the loan.

Office of Technology Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 6, 2017

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

In response to your letter dated December 1, 2017, we offer the following response to the audit finding titled "Inadequate Disaster Recovery and Business Continuity Planning." This finding results from an Information Technology (IT) audit of the Division of Administration's (DOA's) statewide IT systems to include the Office of Technology Services (OTS).

The DOA does not concur with the finding. Each individual agency included in the consolidation of IT services has continued to be instructed to follow their existing Disaster Recovery (DR) and Business Continuity Plans (BCPs) through the Agency Relationship Managers (ARMs) until OTS completes the labor intensive process of updating and provisioning a comprehensive OTS DR/BCP. As IT consolidation has progressed, data integrity and backup processes have continued and have even been improved. System availability has improved through existing DR processes that have been enhanced with additional infrastructure and redundancy across data centers.

OTS continues to perform a testing restoration on LaGov twice a year. In addition, a cold site has been established in Atlanta, Georgia in the event there is outage in the Data Center Operations (DCO) located in the Baton Rouge area.

OTS will continue to help document procedures that may be required to procure and provision IT equipment at alternate work locations. The DR/BCP team continues to review agency DR/BCP plans. This effort will include completing a business impact analysis (BIA) of the IT systems used by the executive branch agencies. The business impact analyses have been completed for the Department of Transportation and Development (DOTD), the Department of Natural Resources (DNR), the Coastal Protection and Restoration Authority (CPRA), the Louisiana Department of Revenue (LDR), Louisiana Economic Development (LED) and the Office of Financial Institutions (OFI). In addition, the Louisiana Department of Health (LDH) business impact analysis is approximately 60% completed and the Department of Education (DOE) analysis has commenced. The remaining agencies' agency relationship managers are continuing to compile information in anticipation of their business analysis interviews.

As a result of the DOTD BIA which was completed in February 2017, the development of an overall disaster recovery plan for OTS in-scope agencies is being vetted. This overall plan will include redundancy between the two OTS datacenters, server virtualization, and hardening of the network service connectivity. Due to the scope of this endeavor, it is essential that OTS be allowed time to implement the best possible solutions for the systems it manages, to structure the DR plan as a line of service, and to systematically implement the solution so there will be no negative impacts to ongoing business operations. Complete documentation of the team's efforts will culminate in the release of a comprehensive DR/BCP plan that will include the overall responsibilities of OTS as it relates to DR/BCP.

In addition to the efforts referenced above, OTS has in place a comprehensive Incident Management and Problem Management Plan for the End User Computing Division of OTS. This plan was implemented in January 2017 and covers interruptions to services. It includes Classification of Incidents, a Communication Plan, Process Workflows, as well as contact lists, priority schema and roles for the incident response team. The Incident Management and Problem Management Plan is the fundamental starting point for any disaster recovery related activations.

We appreciate the opportunity to respond to this issue and welcome your continued recommendations and support to ensure that OTS continues to provide services based upon best practices.

Sincerely,

A handwritten signature in blue ink that reads "Richard Howze". The signature is fluid and cursive, with a long horizontal stroke at the end.

Richard "Dickie" Howze
Chief Information Officer



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 19, 2017

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Improper Payments to Waiver Services Providers

Dear Mr. Purpera:

The Office for Citizens with Developmental Disabilities (OCDD) concurs with the finding of the **Improper Payments to Waiver Services Providers** by the Louisiana Legislative Auditor (LLA). The report states that LDH paid New Opportunities Waiver (NOW) claims for waiver services that were not documented in accordance with established policies.

The audit cites that the hours of care were less than what is approved in the Plan of Care for one participant. OCDD does not mandate that an individual utilize all of the hours that are prior approved. There are circumstances where paid hours are substituted by community and natural supports as well as events in the community. While there was documentation lacking for the reason of the unused hours, there was no payment to the service provider.

For the second participant, we agree that the schedule worked was consistently different from the typical schedule. However, the new schedule was followed and did not exceed the weekly budget.

OCDD will review current NOW policies to ensure that proper payments are made and flexibility is maintained as it improves the individual's quality of life.

You may contact Paul Rhorer, OCDD Waiver Director by email at Paul.Rhorer@la.gov or by telephone, at 225-342-8804 should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Jeff Reynolds", written over a circular blue scribble.

W. Jeff Reynolds
Undersecretary



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 11, 2017

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Quarterly Federal Expenditure Reporting

Dear Mr. Purpera:

We have carefully reviewed the above referenced reportable audit finding and provide the following response to the recommendation documented in the report.

Recommendation:

LDH should continue to strengthen controls over preparation and review of the quarterly expenditure reports, including quarterly reconciliations, to ensure federal expenditures are accurately reported.

Response:

The LDH Division of Fiscal Management concurs that, for the quarters ending December 2016 through June 2017, LDH did not properly complete the drug rebates receivables schedule including invoices and adjustments for the Medicaid expansion population. Although the error did not cause any change in the calculation of the Federal reimbursement amount, it did cause the receivables reported to be misstated. December 2016 was the first quarter ending that included drug rebates for Medicaid expansion. In November 2017, LDH Fiscal corrected the June 2017 report to reflect the correct drug rebates receivables amount. Effective November 29, 2017, LDH Fiscal updated procedures for reporting drug rebates on the CMS-64.9R to ensure all pharmacy worksheets are included and to reconcile the drug rebates receivables amount.

The LDH Division of Fiscal Management also concurs that, for quarter ending June 2017, LDH failed to reverse the manual adjustment to CHIP and Medicaid expenditures reported in the quarter ending March 2017. The methodology for reviewing the quarterly revenue reconciliation was flawed and resulted in the uncorrected adjustment remaining undetected. This oversight caused the Schedule of Expenditures of Federal Awards (SEFA) at June 30, 2017 to be misstated by \$8.5 million (net). In November 2017, LDH Fiscal corrected the LaCHIP expenditures by revising the quarter ending June 2017 CMS-64 report and the Medicaid expenditures by making a prior period adjustment to

Daryl G. Purpera
December 7, 2017
Page 2

the quarter ending September 2017 CMS-64 report. Effective November 29, 2017, LDH Fiscal added to its CMS-64 quarterly check list an item requiring that all reversals of paper entries from the current quarter be entered into the next quarter adjustment worksheet and made part of the final review.

Although this is the third consecutive year for the Quarterly Federal Expenditure Reporting finding, for each of the three years, the errors that caused the findings are not the same specifically. All were different errors within the same general audit finding category. The LDH Division of Fiscal Management has made advances in correcting many deficiencies in the procedures and processes for preparing the quarterly report and continues to strengthen its controls over preparation and review of the reports. For example, the Federal Medicaid Reporting unit within Fiscal has continued to strengthen its communications with LDH Medicaid program staff to gain a more thorough understanding of the types of expenditures being coded. Staff within the unit attend Medical Vendor Logic meetings and assist with setting up coding to capture expenses for enhanced federal rates. During the past year, the unit has implemented a check list for CMS-64 work papers, as well as a quarterly calendar to organize responsibilities for work paper production and review and to set deadlines for tasks necessary to complete the CMS-64 timely.

From fiscal year 2016 to date, LDH Fiscal has faced significant difficulties with recruiting and retaining qualified staff. These challenges are attributable to non-competitive wage rates for staff in the Accounting series which has caused extremely high turnover rates in all Fiscal sections. The Federal Medicaid Reporting unit experienced a 100% turnover rate for accounting managers and a 75% turnover rate for accounting staff during this period. The impact of this unstable work force within Fiscal has led to a majority of staff being inexperienced and heavier workloads for experienced staff. Also, during this timeframe, the complexity of the work has increased. LDH is currently in the process of contracting with a consultant to assist with preparation of the CMS-64, identify efficiency improvements in procedures and processes, and train staff.

Please contact me at (225) 342-6726 or via email at Jeff.Reynolds@la.gov if you have any questions.

Sincerely,



W. Jeff Reynolds
Undersecretary

c: Cindy Rives
Angel Cavaretta

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana

Louisiana Department of Health
Office of Management and Finance

February 1, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Third-Party Liability Assignment as a Condition of Eligibility

Dear Mr. Purpera,

Thank you for the opportunity to respond to the findings of your Medicaid Audit Unit on noncompliance with third-party liability (TPL) assignment for Medicaid recipients. The Management of the Bureau of Health Services Financing (BHSF), which is responsible for the Medicaid program in Louisiana, is committed to ensuring that all Medicaid recipients have assigned to the Louisiana Department of Health (LDH) their rights to any third-party payments for medical care.

I have provided a response to the Louisiana Legislative Auditor's recommendation below.

Recommendation: LDH should ensure notification of TPL assignment is included in each recipient case record as part of required documentation to support the eligibility decision.

LDH Response: LDH concurs with this finding.

As corrective action for paper applications, staff will ensure current versions contain the assignment notification language. In addition, the chapter of the BHSF Eligibility Administrative Procedures Manual covering application processing will be revised to include instructions for staff to confirm the assignment notification is contained on paper applications received for processing. If not, a notification of the assignment must be sent to the applicant if found eligible for Medicaid with the appropriate documentation added to the case record. The corrective action is expected to be completed by March 31, 2018.

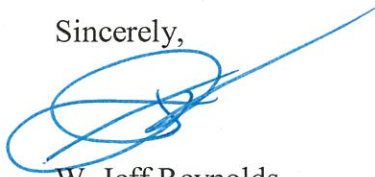
Corrective action is already in progress for the online application. In conjunction with implementing a new eligibility system, changes are being made to the online application process. The revised application summary that will be uploaded to the case record will

Daryl G. Purpera
February 1, 2018
Page 2

contain the assignment notification. The scheduled release for the new eligibility system and online application is July 30, 2018.

You may contact Rhett Decoteau, Deputy Director, at (225) 342-2300 or via e-mail at Rhett.Decoteau@la.gov with any questions about this matter.

Sincerely,



W. Jeff Reynolds
Undersecretary

**Governor's Office of Homeland Security
and Emergency Preparedness**
State of Louisiana

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

DIR-2017-1204-128

December 4, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third St.
Baton Rouge LA 70804

RE: Hazard Mitigation Grant Program Awards Identified for Grant Recovery

Dear Mr. Purpera:

I have reviewed the finding in the letter dated November 14, 2017 from your office, which covers activities for Fiscal Year 2017 for the Hazard Mitigation Grant Program (HMGP) projects that transferred to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) on August 29, 2015. GOHSEP has completed the closeout review of 9,745 properties, which received funding. As a result of these reviews and FEMA clarification of closeout requirements, GOHSEP has identified non-compliant funding and continues to actively pursue the recovery of these funds.

GOHSEP management **concurs** with the finding.

As indicated in your letter, GOHSEP is continuing its efforts to recover these costs. These recovery efforts, initiated by the Office of Community Development – Disaster Recovery Unit (OCD-DRU) and continued by GOHSEP, have resulted in the recovery of over \$14 million. As noted in your letter, these efforts have recently been strengthened to include coordination with Louisiana Department of Revenue's Office of Debt Recovery (ODR). Since the projects are still under review with FEMA as part of the closeout process, GOHSEP is working with FEMA on the submission of additional documentation received during the recovery process, which may reduce the non-compliant amount. GOHSEP continues to work with a number of homeowners and contractors on resolving disputed amounts and gathering additional documentation.

Person responsible: Casey Tingle, Deputy Director/Chief of Staff of GOHSEP.

Anticipated Date of Completion: The official notification process for potential ODR transfers is December 22, 2017. Due to the number, age, and complexity of each case, the actual transfers to ODR will begin in January 2018.

If you have any questions, please contact me at (225) 925-7345.

Sincerely,



James B. Waskom

**Governor's Office of Homeland Security
and Emergency Preparedness**
State of Louisiana

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

DIR-2017-1127-125

November 27, 2017

Mr. Daryl G. Purpera, CPA CFE
Louisiana Legislative Auditor
1600 Third Street
Baton Rouge, LA 70804

RE: LLA Finding – Noncompliance with Subgrantee Monitoring Requirements for the HMGP

Dear Mr. Purpera:

I have reviewed the finding in the letter dated September 11, 2017 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2017.

GOHSEP management **concurs in part** with this finding.

GOHSEP agrees that cancelled checks were not provided within the required timeframe. GOHSEP does not agree that there are increased risks for not having used federal awards in compliance with applicable laws and regulations.

As part of the closeout process, federal regulation requires the recipient conduct final inspections for projects, reconcile subrecipient expenditures, resolve negative audit findings, obtain final reports from subrecipients, and reconcile the closeout activities of subrecipients with HMGP grant award requirements (44 CFR Section 207.8(d)). Also, as required by 44 CFR 206.438(d), the Recipient will submit a letter signed by the Governor's Authorized Representative or equivalent certifying that reported costs were incurred in performance of eligible work.

Corrective Action Plan:

In an effort to ensure proper administration of the program, we have worked with our vendor LouisianaHM.com to make improvements that will notify the applicant of the requirement to submit the cancelled checks. These changes are currently being tested in the system's test site and will be moved to production within the next 45 days.

Louisiana Legislative Auditor
Management Response: Noncompliance with Subgrantee Monitoring Requirements for the
HMGP
November 27, 2017
Page 2

Additionally, grants management procedures will be revised to ensure the project complies with these requirements prior to subsequent payments.

GOHSEP has worked and continues to work to improve processes and values feedback that your staff provides to remedy any outstanding issues. Thank you again for your review, insight and assistance as we improve our processes in the administration of the hazard mitigation programs.

Person Responsible: Tenesha Wilson, Section Chief for Hazard Mitigation Grants Management.

Anticipated Date of Completion: January 1, 2018

If you have any further questions, please contact me at (225) 925-7345.

Sincerely,

A handwritten signature in blue ink that reads "James B. Waskom". The signature is fluid and cursive, with the first name being the most prominent.

James B. Waskom

Robert W. Levy
Chair

Marty J. Chabert
Vice Chair

Collis B. Temple III
Secretary

Joseph C. Rallo, Ph.D.
Commissioner of
Higher Education



Claudia H. Adley
Blake R. David
Randy L. Ewing
Thomas G. Henning
Richard A. Lipsey
Edward D. Markle
Charles R. McDonald
Darren G. Mire
Sonia A. Pérez
Wilbert D. Pryor
T. Jay Seale III
Jacqueline V. Wyatt

Finding Reference #
2017-021

Adarian D. Williams, Student

BOARD OF REGENTS

P. O. Box 3677

Baton Rouge, LA 70821-3677

Phone (225) 342-4253, FAX (225) 342-9318

www.regents.la.gov

February 20, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Subrecipient Monitoring Requirements

Dear Mr. Purpera:

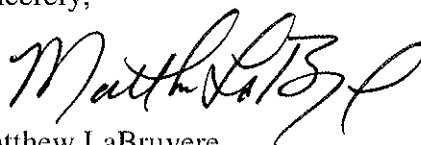
The Board of Regents (BOR) concurs with the finding titled "Noncompliance with Subrecipient Monitoring Requirements." The BOR began working on subrecipient monitoring procedures described in BOR management's response to the Legislative Auditor's Management Letter issued February 15, 2017 and will continue to implement the additional procedures listed below:

- After the prior finding from FY 2016, the Finance audit team began reviewing FY 2017 Single Audits for subrecipients. Since presenting the corrective action plan in February 2017, the subrecipient audits and any findings are tracked via a spreadsheet. This is used to determine if a subrecipient requires a management decision letter and/or further monitoring. This will ensure all management decision letters are issued timely for the FY 2017 and all subsequent fiscal year Single Audit reports.
- The BOR staff will perform subrecipient risk assessments to determine risk of non-compliance and assign the appropriate level of monitoring to subrecipients. The BOR subrecipient risk assessments will consider the subrecipients' prior experience with the similar subawards, results of previous audits, changes in personnel or systems, and results of Federal awarding agency monitoring. Implementing these additional risk assessment procedures will ensure compliance with 2 CFR 200.331(b) requirements for pass-through entities.
- The BOR is reviewing ways to ensure reports are verified by two individuals prior to the payment approval. Each verification will be recorded with initials of each reviewer and the date the verification was performed. Sponsored Programs personnel will be notified of the procedure change via email. Implementing this additional procedure will ensure payments are not made prior to submission and review of contract deliverables.

The staff responsible for the implementation of these corrective actions are Jessica Patton, Federal Programs Manager, and Elizabeth K. Bourgeois, Assistant Commissioner for Audit and Compliance. These corrective actions will be implemented by May 31, 2018.

We appreciate the cooperation and diligence of your staff during the course of this audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew LaBruyere". The signature is fluid and cursive, with the first name "Matthew" being the most prominent part.

Matthew LaBruyere
Associate Commissioner for Finance and Administration

Robert W. Levy
Chair

Marty J. Chabert
Vice Chair

Collis B. Temple III
Secretary

Joseph C. Rallo, Ph.D.
Commissioner of
Higher Education



Finding Reference #
2017-003

Claudia H. Adley
Blake R. David
Randy L. Ewing
Thomas G. Henning
Richard A. Lipsey
Edward D. Markle
Charles R. McDonald
Darren G. Mire
Sonia A. Pérez
Wilbert D. Pryor
T. Jay Seale III
Jacqueline V. Wyatt
Adarian D. Williams, Student

BOARD OF REGENTS

P. O. Box 3677
Baton Rouge, LA 70821-3677
Phone (225) 342-4253, FAX (225) 342-9318
www.regents.la.gov

February 20, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Weakness in Controls Over Cash Management Requirements

Dear Mr. Purpera:

The Board of Regents (BOR) concurs with the finding titled "Weakness in Controls Over Cash Management Requirements" for the audit period ending June 30, 2017.

The BOR has amended the grants drawdown procedures to include a supervisor review. This will provide an additional level of review to detect any errors or fraud that could occur when preparing the draw request.

The staff responsible for the implementation of these corrective actions are Annette Dalton, Federal Grants Officer, and Brett Hunt, Director of Finance and Accounting. This corrective action was implemented February 1, 2018 and all draw requests since have been prepared by the Grants Officer and reviewed and signed by The Director of Finance and Accounting.

We appreciate the cooperation and diligence of your staff during the course of this audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brett Hunt".

Brett Hunt
Director of Finance and Accounting

Robert W. Levy
Chair

Marty J. Chabert
Vice Chair

Collis B. Temple III
Secretary

Joseph C. Rallo, Ph.D.
Commissioner of
Higher Education



Finding Reference #
2017-004

Claudia H. Adley
Blake R. David
Randy L. Ewing
Thomas G. Henning
Richard A. Lipsey
Edward D. Markle
Charles R. McDonald
Darren G. Mire
Sonia A. Pérez
Wilbert D. Pryor
T. Jay Seale III
Jacqueline V. Wyatt
Adarian D. Williams, Student

BOARD OF REGENTS

P. O. Box 3677
Baton Rouge, LA 70821-3677
Phone (225) 342-4253, FAX (225) 342-9318
www.regents.la.gov

February 20, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Weakness in Controls Over Federal Reporting Requirements

Dear Mr. Purpera:

The Board of Regents (BOR) concurs with the finding titled "Weakness in Controls Over Federal Reporting Requirements" for the audit period ending June 30, 2017.

The BOR has amended the Federal reporting procedures to include a supervisor-level review. These controls will ensure that financial information is being reported accurately and will place Board of Regents in compliance with federal regulations.

The staff responsible for the implementation of these corrective actions are Annette Dalton, Federal Grants Officer, and Brett Hunt, Director of Finance and Accounting. This corrective action was implemented February 1, 2018 and all federal reporting going forward will be prepared by the Grants Officer and reviewed and signed by The Director of Finance and Accounting.

We appreciate the cooperation and diligence of your staff during the course of this audit.

Sincerely,

A handwritten signature in blue ink that reads "Brett Hunt". The signature is written in a cursive style.

Brett Hunt
Director of Finance and Accounting



Finance & Administration

January 25, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This is a written response to the following finding:

“Inadequate Controls and Noncompliance over Return of Title IV Funds Requirements”

The Financial Aid & Scholarships Office concurs that this area can be strengthened with additional controls. At the time of this finding, one employee performed all Return of Title IV funds calculations. The Financial Aid & Scholarships Office agrees that adding an additional level of review would strengthen our controls. Beginning with the spring 2017 Return of Title IV calculations, new policies and procedures were implemented to have better controls in place. This new procedure includes an additional calculation by a separate employee to confirm the calculation was processed correctly. This corrective action plan is currently in place. In addition, our policies and procedures have been updated to reflect the accurate interpretation of the federal regulations over non-attend returns on Title IV calculations.

The responsible parties for the corrective action plan are Rachel Stansbury, Assistant Director of Operations, Jessica Ott, Associate Director of Financial Aid, and Amy Marix, Director of Financial Aid & Scholarships.

Thank you for your time helping to ensure we remain in compliance.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel T. Layzell", is written over a light blue horizontal line.

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Finance & Administration

February 4, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

In conjunction with the legislative audit of LSU, Sponsored Program Accounting (SPA) wishes to respond to the audit finding concerning noncompliance of Office of Management and Budget (OMB) 2 CFR Part 200 Compliance Supplement, Part 5, key personnel requirements are identified as a special term and condition applicable to the R&D Cluster. We concur with the finding addressed in the letter dated January 26, 2018. As requested in the letter, the following are issued for the finding:

Finding:

“Inadequate Controls over Federal Special Tests and Provisions Requirements”

Response to Finding:

In regards to those grants selected in the test sample, LSU was delayed in documenting the PI’s effort timely due to the implementation of Workday on July 1, 2016. The grants conversion was a two-step process which resulted in considerable delays in budgeting and billing. The complexity of grants also resulted in additional conversion delays such as:

- creating functional reports,
- working through implementation obstacles,
- a change in legacy processes to new Workday processes
- a manual conversion process for additional data that could not be imported from Legacy to Workday, and
- employee turnover

LSU recognizes the importance of the OMB 2 CFR and strives to follow all of the policies and procedures designed to ensure accountability. As a corrective action plan, LSU hired additional staff, trained new and existing staff members, and developed reports to increase the efficiency of the budgeting and billing processes. This plan is ongoing with an expectation that the appropriate control will be in place by June 30, 2018.

Persons Responsible:

Jaime Estave, Director of Sponsor Program Accounting
Jan Bernath, Director of Accounting Services, LSU Ag Center

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 "Daniel T. Layzell". The signature is fluid and cursive, with a large initial "D" and a stylized "L".

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Finance & Administration

January 25, 2018

Mr. Daryl G. Purpera, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

In conjunction with the legislative audit of LSU, we wish to respond to the audit finding concerning noncompliance with federal equipment regulations for LSU. We concur with the finding addressed in the letter dated January 4, 2018. As requested in the letter, the following responses are issued for the finding:

Finding:

Noncompliance with Federal Equipment Management Regulations at LSU A&M and the LSU Agricultural Center

Response to Finding:

In regards to the specific assets in question, AST-0018373 (LSU# 556000) was subsequently identified and located during the inventory cycle. This asset was part of a decades old research project by Dr. Hamilton (retired), and is installed inside another tagged asset (LSU# 496477). These assets have been retagged and clearly marked. The other three assets, AST-0037849 (LSU# 652791), AST-0054611 (LSU# 676630) and AST-0053054 (LSU# 674763) have also been retagged and serial numbers added to the inventory record.

LSU recognizes the concerns that arise from the same finding in consecutive years. In this particular case the underlying issues remain the same and in fact were, and are, still being appropriately remediated by last year's action plan. The centerpiece of the established strategy is the development and implementation of the new inventory application, which was completed on schedule for the 2017 inventory cycle. It is worth noting that this year's audit testing occurred before a full inventory cycle had been completed in the new system. Due to LSU's nearly yearlong inventory cycle, improvement that will be more visible during audit testing will continue to materialize and be more visible with each inventory cycle.

However, confirmation that the new app and process is delivering the expected results is already being demonstrated. For example, this year's cycle (concluded in December) generated over 1,200 serial number update requests, more than 10,000 location updates, and 4,500 replacement tag requests. This is significant because the new technology has facilitated much better information gathering and



Finance & Administration

communication, which was one of the two primary categories of improvement outlined in last year's action plan.

The other major area of improvement anticipated is effectiveness in locating assets. Continuing improvement of location accuracy is expected with future cycles, but we are encouraged by the results seen in the first year. There were 190 assets (over \$950,000 cost) located and reactivated this year that were reported unlocated in the last three inventory cycles.

With the implementation and first inventory cycle now complete, Property Management is working on second phase projects that are necessary in order to fully realize the benefits of the new inventory process. The first cycle taught valuable lessons about the ways in which campus users are providing updated information in the app, and plans for more efficient consumption of this information are being created. LSU still has over 8,000 active older assets with non-barcode inventory tags, and an effort is ongoing to upgrade these during the 2018 annual inventory cycle. The upgrading of tags to barcode standard is a necessary step toward efficiency for users, as well as for high quality targeted reviews by management to ensure process integrity.

Accordingly, the action plan submitted last year is also applicable to this repeat finding, and our results in future testing will reflect continual improvement in established controls and processes.

Persons Responsible:

Toliver Bozeman, Director of Property Management, LSU A&M

Sally McKechnie, Assistant Vice President, Procurement & Property Management, LSU A&M

Jan Bernath, Director of Accounting Services, LSU Ag Center

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 'Daniel T. Layzell', is written over a white background.

Daniel T. Layzell

Executive Vice President for Finance and Administration/CFO



February 2, 2018

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Noncompliance with Federal Equipment Management Regulations and the Pennington Biomedical Research Center

Dear Mr. Purpera:

Pennington concurs with the individual finding that neither of the two items presented had an identification number fixed to the equipment items.

As a corrective action for future purchases that involve multiple components that get purchased as one item in the procurement process, we will make every effort to require vendors to itemize invoices by each item when there are multiple, taggable items making up one system. This responsibility will be the primary duty of the Director of Fiscal Operations, and will ensure that proper cost itemization is obtained from vendors to ensure that all taggable equipment can be identified with a specific price in such purchases. We no longer tag only one component of a multi-part equipment purchase. For existing equipment found to be tagged as an entire unit, we will ensure that all components belonging to a single tag number are properly identifiable as part of the unit; this will be the responsibility of Facilities Management, by the Inventory Coordinator and the Receiving Coordinator.

Sincerely,

A handwritten signature in blue ink, appearing to read 'John Kirwan'.

John Kirwan, PhD
Executive Director



Finance & Administration

January 25, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This is a written response to the following finding:

“Weaknesses in Controls over Borrower Data Reconciliation Requirements”

The Financial Aid & Scholarships Office concurs that this area can be strengthened with additional controls. At the time of this finding, one employee performed monthly reconciliation and an additional employee confirmed the reconciliation was complete and ensured a zero balance was noted. The additional employee was not re-computing the monthly reconciliation for accuracy. The Financial Aid & Scholarships Office agrees that adding an additional level of review would strengthen our controls. Beginning with the July 2017 reconciliation, new policies and procedures were implemented to have better controls in place. This new procedure includes a monthly reconciliation that is re-calculated by an additional employee, which is then confirmed by a third employee. This corrective action plan has been in place for the past six months.

The responsible parties for the corrective action plan are Bradley Meyers, Assistant Director of Counseling, Jessica Ott, Associate Director of Financial Aid, and Amy Marix, Director of Financial Aid & Scholarships.

Thank you for your time helping to ensure we remain in compliance.

Sincerely,

A handwritten signature in black ink, appearing to read 'Daniel T. Layzell', is written over the word 'Sincerely,'.

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Finance & Administration

January 25, 2018

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Re: Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and Pennington Biomedical Research Center

LSU Agricultural Center Response

The AgCenter concurs with this finding and has made changes to correct this weakness. In addition to the person who prepares the report and the person who signs the report, a separate Budget Officer will review and approve the report. The procedure was put in place in December of 2016 immediately after the issue was raised by the auditors. This approval is now formalized in written format.

Persons Responsible:

Marcy Fisher, Business, Fiscal and Foundation Officer, LSU Agricultural Center
Danielle de Tarnowsky, Business and Fiscal Officer, LSU Agricultural Center
Lori Parker, Business and Fiscal Officer, LSU Agricultural Center

Pennington Biomedical Research Center (PBRC) Response

Pennington concurs with the finding regarding the weaknesses in controls to ensure the accuracy of the financial information being submitted to the federal agency.

Once this deficiency was brought to the attention of management in September 2017, the Director of Fiscal Operations implemented a Standard Operating Procedure to standardize the process of how the financial report information is to be submitted to Post-Award Accounting with required financial records to validate the numbers presented for financial reporting. Prior to submitting the financial report, the Post-Award Accounting Office is to perform a review of all documentation and approve or ask for corrections as necessary.

Persons Responsible:

Director of Fiscal Operations, Pennington Biomedical Research Center
Associate Director of Fiscal Operations, Pennington Biomedical Research Center

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel T. Layzell". The signature is fluid and cursive, with the first name being the most prominent.

Daniel T. Layzell

Executive Vice President for Finance and Administration/CFO



Finance & Administration

February 4, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

In conjunction with the legislative audit of LSU, Sponsored Program Accounting (SPA) wishes to respond to the audit finding concerning weakness in controls over federal R&D expenses. We concur with the finding addressed in the letter dated January 26, 2018. As requested in the letter, the following are issued for the finding:

Finding:

"Weaknesses in Controls over Federal Research and Development Expense"

LSU recognizes the importance of the OMB Circular A-21 and 2 CFR 200.430 and strives to follow all of the policies and procedures designed to ensure compliance. LSU implemented Workday on July 1, 2016. The grants conversion was a two-step process which resulted in considerable delays such as:

- creating functional reports,
- working through implementation obstacles,
- a change in legacy processes to new Workday processes
- a manual conversion process for additional data that could not be imported from Legacy to Workday, and
- employee turnover

Due to the many delays outlined above, a written effort policy was not established upon conversion, but rather developed after conversion issues were resolved. A formalized Effort Reporting (FASOP-AS-30) operating procedures was developed and implemented during FY 2017.

In drawing federal funds, LSU ensured grant expenses were audited for allowability on all final drawdowns. A conservative approach was employed for non-final LOC drawdowns. The amounts drawn were less than actual expenditures.

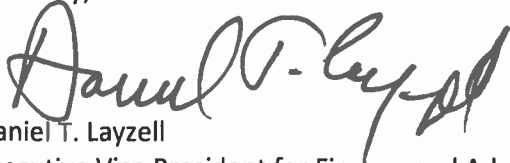
In FY 2018, the audit for allowable expenses will be conducted within the same period of drawing down federal funds.

Persons Responsible:

Jaime Estave, Director of Sponsor Program Accounting
Jan Bernath, Director of Accounting Services, LSU Ag Center
Monica Mougeot, Director of Fiscal Operations, Pennington

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 "Daniel T. Layzell". The signature is written in a cursive, flowing style with a large initial "D".

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-2051
www.laworks.net

John Bel Edwards, Governor
Ava Dejoie, Executive Director

Office of the Executive Director

December 20, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

The Louisiana Workforce Commission respectfully submits its management responses to the reportable audit finding included in the 2017 Financial Audit Services Management Letter.

My administration continues to work diligently to resolve all noted issues in the report. I pledge my complete cooperation with your office in addressing the noted issues and deficiencies. Your review and report significantly contributes to LWC's improvement efforts.

While considerable work remains, I think the progress made over the last fiscal year illustrates LWC's commitment to satisfactorily resolving these findings. Should you have any questions or need additional information, please feel free to contact my office at 225-342-3001.

Sincerely,

A handwritten signature in blue ink that reads "Ava Dejoie".

Ava Dejoie
Executive Director

Inadequate Change Management

The Louisiana Workforce Commission (LWC) concurs in part.

With respect to the regression testing component of this audit finding, the LWC concurs and continues to work with Geographic Solutions Inc. (GSI) to ensure proper and complete testing. The LWC and GSI are exploring additional methods of development and testing in support of quality regression testing.

The LWC, however, does not concur with the training aspect of the instant finding. A comprehensive training manual (**Attachment 1, HiRE Training Manual**), several on-line courses (**Attachment 2, Louisiana Employee Online (LEO) Staff Training Transcripts**), classroom training (**Attachments 3-3E**), and one-on-one training have been implemented. More specifically, the on-line courses, classroom training, and one-on-one training have been in place since 2013.

Though the original training manual was created in 2015, the revised training manual was completed and disseminated to staff in June of 2017, with updates made as recently as October 2017. What is more, system changes affecting user functionality are communicated to staff through a “Deployment Announcement”, an electronic document that details pre- and post-implementation functionality and anticipated impact to staff. The LWC has issued Deployment Announcements for all major changes to system functionality. Therefore, it is the position of the LWC that its training material and program are current and wholly relevant to HiRE in its present state.

Contact Person: Margaret Mabile

Corrective Action Plan: Though the contract at issue expired in 2015, the LWC will amend its annual maintenance agreement with GSI to include service level and performance measures, including key performance indicators associated with change and release management.

Anticipated Completion Date: March 31, 2018

Inadequate Contract for Services

LWC believed that it had substantially complied with the explicit recommendations of last year's audit report on this issue. However, this year you raise new contract issues that you did not cite in your 2016 findings and recommendations, though they were present then. The LWC understands that our conversion to HiRE is an extraordinarily complex undertaking and that issues will continue to emerge that were not apparent previously. As was the case with our prior Legacy system, which was flawed and lacked many of HiRE's capabilities, HiRE must remain a process of continuous improvement that never will truly be finished. It is for this reason, the LWC concurs, in part. We also note that our former system's flaws, limitations, and design challenged our ability to successfully maintain and improve it. However, the many improvements successfully implemented by HiRE do not generate audit findings.

With respect to the escrow clause and as noted in the finding and as recommended by the Legislative Auditor in the 2016 audit, LWC amended its contract with GSI during 2017 to include an escrow clause for source code, but the amendment does not include a provision for inclusion of infrastructure, such as computer hardware, and other systems that might be required for execution of the source code. This requirement was not included in the original 2012 GSI contract, and we anticipate such a clause will include renegotiation of the contract terms, if determined feasible, including a substantial increase in the contract price. Preliminary quotes to create a separate production environment to be used in the event of GSI's default are nearly \$1.2 million, a sum that exceeds one-half of the annual cost of HiRE. The LWC will continue to work with GSI and OTS to identify a resolution to this issue that appropriately balances the risk posed and the cost of mitigating it.

As to the SOC 1, Type 2 Report, again, as recommended by the Legislative Auditor in last year's audit, LWC amended its contract with GSI during 2017 to obtain a SOC 1, Type 2 Report. Based on the detail provided by the Legislative Auditor in this finding, it appears that the procedures do not address specifics that are now detailed in the current year finding. Due to the nature of this type of engagement, we were unable to identify the existence of similar reports within or outside of Louisiana state government that might help us better communicate the recommendations of the Legislative Auditor to GSI. The LWC will continue to work with GSI and OTS to identify a resolution to this issue.

Contact Person: Renita Williams

Corrective Action Plan: The LWC will research and determine if an infrastructure escrow is financially feasible or cost prohibitive. If financially feasible, the LWC will amend its software maintenance agreement with GSI to include an infrastructure escrow clause.

Anticipated Completion Date: April 30, 2018

Inadequate Controls over Federal Reporting Requirements – Unemployment Insurance

The LWC concurs and will continue to work with GSI to identify a resolution to this issue. Additional progress on the ETA 227 and Data Validation (DV)¹ of Population 12-15 should satisfy the support required for the processing and output used to support LWC's federal reports, including the ETA 227 and ETA 2112 reports.

Contact Person: Margaret Mabile

Corrective Action Plan: GSI will restructure the overpayment code, as a means of stabilizing reports and overpayment functionality. The LWC further anticipates that it will submit Data Validation for Populations 12-15² for the first quarter of 2018.

Anticipated Completion Date: May 31, 2018

¹ The purpose of USDOL's Data Validation (DV) program is to verify the accuracy of Unemployment Insurance Required Reports. Each state must validate its data and report the results of the validation to USDOL.

² Populations 12-15 are the populations pertaining to overpayments data/reports.

Noncompliance with Federal Regulations over Benefit Overpayments

The LWC concurs.

Although system-generated reports of overpayments established were not available, Geographic Solutions Inc. was able to produce a query of overpayments established within the fiscal year. The cited query is the foundation that is being used to correct any outstanding reporting issues within the Overpayments Receivables Established report that HiRE produces. The LWC and GSI corrected numerous reporting issues throughout the fiscal year and continue to correct any outstanding issues with this report.

Monthly Statements: The monthly statements are being revamped to communicate clearly the current amount due to the LWC. The statement currently does not reflect all adjustments that have increased/decreased an overpayment balance.

IRORA: IRORA³ has been fully implemented in the current fiscal year (i.e., August 2017) and written procedures for the manual process have been documented since December 8, 2015. **(See Attachment 4, IRORA Document Requirements and Processes Guide)**. Updated procedures were disseminated to all staff on December 19, 2017. **(Attachment 5 – UI Instruction Letter 08-17)**

Contact Person: Margaret Mabile

Corrective Action Plan: GSI will restructure the overpayment code, as a means of stabilizing reports and overpayment functionality.

Anticipated Completion Date: January 31, 2018

³ Interstate Reciprocal Overpayment Recovery Arrangement

Unreliable Financial Reporting

Though the LWC is firm in its position that its data is consistent with longitudinal data and the portion of receivables at issue is statistically insignificant when measured against the agency's nearly one billion dollars of assets, the LWC concurs for reasons ascribed below.

The LWC believes it has adequate controls to ensure proper financial reporting over the UTF, but acknowledges that conversion errors impacted our calculation of accounts receivables, net of uncollectible amounts. While accounts receivables, net of uncollectible amounts, do not represent a significant portion of our assets, we are addressing the following areas to provide reports that will adequately support our accounts receivable, net of uncollectible amounts:

1. Overpayment Recoupment Summary – We are in the process of correcting all historical reports. Current reports do not appear to have issues except for reallocations (reallocation privileges have been reduced for closer monitoring of this issue until it can be corrected).
2. Overpayments Established Report – We are in the process of correcting all historical reports. Current reports do not appear to have the issues that we have seen in the past.

Contact Person: Margaret Mabile

Corrective Action Plan: GSI will restructure the overpayment code, as a means of stabilizing reports and functionality.

Anticipated Completion Date: January 31, 2018

Weak Security Controls

The LWC concurs with the aspect of this finding that relates to the employee with overlapping duties. The LWC, however, does not concur in all other components relating to this finding.

The new security reports are just one of a number of tools LWC has to monitor staff access to the HiRE system, not the primary tool. In our opinion, the first line of defense is the HiRE administrator – a very restricted role reserved for a small, select group of trained LWC staff. Only administrators who are authorized to handle privilege changes can make such changes, and the number of administrators is very restricted, both by the Unemployment Insurance (UI) division and the Office of Workforce Development (OWD). Within UI, administrator restrictions have been taken a step further, with restrictions in place that limit administrator functions to specific tasks only (example: Disaster Unemployment.) It should be stressed that, as noted in the audit report, no instances of unauthorized changes by LWC staff have been found in HiRE.

Just as HiRE continues to evolve in functionality, the LWC will continue to grow and adjust our security monitoring techniques to ensure our customers' information remains protected. Following the release of the initial UI Instruction Letter 05-17, HiRE Access Privileges (**Attachment 6**), that outlined LWC's security protocol, we subsequently created procedural guides for the various security reports. These have been incorporated as part of our overall security toolkit.

Security reports are used by LWC as warranted. One example is the monitoring of HiRE access by personnel of external agencies that have a data-sharing agreement with LWC. The login security report is used bimonthly as part of the review process to help identify any accounts with no login activity within a 60-day window. Those accounts are then monitored and targeted for deletion.

Other security reports have been used in conjunction with privilege modifications as directed by UI management. The procedural guides for the security reports provide guidance on how the reports can be used to research and validate security findings.

Finally, the LWC disagrees that it has not classified its data. The LWC has had long-standing policies that support state (La. R.S. 23:1660) and federal (20 CFR 603) classification of UI data as confidential. The LWC continues to augment its policies as law and regulations are enacted. (**Attachment 7: Personnel Policy Statement No. 22, LWC Policy Number 38, and Internal Security Guidelines for Unemployment Insurance Programs and Employee Read Receipts**).

Contact Person: Patrick Smith

Corrective Action Plan: None required.



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-2051
www.laworks.net

John Bel Edwards, Governor
Ava DeJole, Executive Director

Office of the Executive Director

September 21, 2017

Daryl G. Purpera, CPA CFE, Legislative Auditor
1600 North Third Street
Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

This is Louisiana Workforce Commission's (LWC) official response to the following reportable audit finding received from you September 21, 2017, entitled "Deficiencies in Control Over Payroll."

LWC concurs in full with this finding and offers the following information and corrective action plan.

1. The contact person responsible for this corrective action is Harlen Henegar (hhenegar@lwc.la.gov, 225 223-7479) and Laine Adkins (ladkins@lwc.la.gov, 225 342-3055) Human Resources Department.
2. LWC has already published a revised policy (Policy 65 Electronic Certification of Employee Time Statements) that lays out in detail responsibilities of all parties in the certification process from the employee up to the appointing authority, and specific procedures and timelines associated with meeting those responsibilities. This new policy mirrors the Division of Administration policy and Civil Service Rules.
3. LWC will specifically designate timekeeping duties to be part of the formal duties of the "position" of any individual "appointed" as a timekeeper. Timekeeping and Certification/Approval duties and responsibilities will be included in the Technical Competency section of the Performance Evaluation System plan and rating for timekeepers and supervisors at all levels.
4. Individuals assigned timekeeping duties will be formally appointed to those duties, in writing, by the appointing authority.
5. There will no longer be a "backup" designation for any position assigned timekeeping duties. Moving forward, each position assigned timekeeping duties will have access to two (2) timekeeping groups, this will allow for vacation/sick leave/turnover coverage – in those rare instances where both timekeepers assigned to a group are unavailable simultaneously during a payroll window, Human Resources will be responsible for timekeeping duties for those groups during that period.
6. In order to balance effort and to create a manageable structure, each timekeeping group will be comprised of about 20 employees. Therefore, LWC expects to have approximately 45 positions with timekeeping duties.
7. LWC will create a subdirectory its shared drive where timekeepers will be required to upload the reports they run to manage their timekeeper group (ZP 241, ZT 20, ZT24E and any other relevant report) at the end of each payroll period. There will be a discrete naming requirement along the lines of "ZT20_TK028_19_2017" which would mean timekeeper group 28 for pay period 19 in 2017.

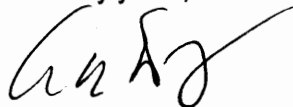
Mr. Daryl G. Purpera, CPA CFE, Legislative Auditor
September 21, 2017
Page 2

These reports would then be available for review by Human Resources or anyone with access. Timekeeper access to this subdirectory would be "SAVE" without the ability to change or overwrite, making the documents archival and auditable. Changes to these documents would then be designated as a "change" document providing an audit trail. Human Resources will review the archived timekeeper reports, and run the ZP 241 agency wide each pay period; monitoring for failed certify and approve, and changes.

8. Human Resources will be providing direct training to all appointed timekeepers using Civil Service rules, the new policy, and relevant details of this finding as a reference. Due to the critical nature of this initial training, it will be direct and "in residence" and will not be via "train the trainer" or "Skype/webinar." Refresher training will be set up as an annual requirement, along the lines of ethics, sexual harassment, etc.
9. The new policy is published, and in force. The training program development is well underway; its implementation will be championed by the appointing authorities. The formal appointment of timekeepers is underway. We anticipate completion of this corrective action plan to be not later than December 31, 2017.

Thank you for your cooperation and assistance in this matter.

Sincerely yours,



Ava Dejoie
Executive Director



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-2679
(F) 225-342-2717
www.laworks.net

John Bel Edwards, Governor
Ava Dejoie, Executive Director

Office of Workforce Development

September 29, 2017

Daryl G. Purpera, CPA, CFE, Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: LWC Response to Legislative Audit Finding—Improper Eligibility Determination for Pre-Employment Transition Services

This is in response to the Legislative Audit findings communicated to the Louisiana Workforce Commission (LWC) in the letter dated August 25, 2017.

LWC Response:

LWC concurs that 103 students were improperly determined eligible, based solely on wearing prescription eyeglasses. LWC provides the following explanation regarding the circumstances that resulted in the improper eligibility determinations.

The Workforce Innovation and Opportunity Act (WIOA) amends the Rehabilitation Act of 1973. Vocational Rehabilitation (VR) agencies are now mandated to set aside at least 15% of their federal funds to provide Pre-Employment Transition Services (PRE-ETS) to students with disabilities who are eligible or potentially eligible for VR services. State agencies were charged with immediately implementing this new program, even though the final regulations were not issued until August 19, 2016, meaning that VR agencies were charged with implementing changes when the act was signed, but prior to the final regulations being issued. The changes required that VR agencies dedicate 15% of the federal allotment received by each state to be spent specifically on PRE-ETS. These services were to be made available to all students with disabilities who were eligible or “potentially eligible” for VR services. The definition of “potentially eligible” requires persons to meet at least one of the following three conditions: (1) a student with an Individualized Education Plan (IEP), (2) a student with a 504 plan, or (3) a student with documentation of a disability per 504 regulations. The first two criteria provided objective documentation upon which LRS could document the presence of a disability and make an eligibility decision. With regard to the final criteria, the following excerpt from the Executive Summary of the final Federal Regulations published, August 19, 2016, by the U.S. Department of Education suggests the intent for a broad interpretation of the term “potentially eligible.” Specifically, the regulations provide the following:

Implementing in § 361.48(a) the requirements of new sections 110(d) and 113 of the Act requiring States to reserve at least 15 percent of their Federal allotment to provide and arrange for, in coordination with local educational agencies, the provision of pre-employment transition services to students with disabilities. We have maintained our interpretation of “potentially eligible,” for purposes of pre-employment transition services, as meaning all students with disabilities, regardless of whether they have applied for or been determined eligible for the VR program. The Department believes this is the broadest legally supportable interpretation and is consistent with the congressional intent.¹

¹ Federal Register, published August 19, 2016 (accessed at <https://www.federalregister.gov/d/2016-15980/page-55630>)

LRS implemented PRE-ETS in good faith based on the congressional intent to apply a broad interpretation of disability. The third prong of the definition for “potentially eligible” is based on the broad provisions found in Section 504 of the Rehabilitation Act of 1973. It provides as follows:

(i) Handicapped person.

“(1) Handicapped persons means any person who (i) has a physical or mental impairment which substantially limits one or more major life activities, (ii) has a record of such an impairment, or (iii) is regarded as having such an impairment.”²

Section 504 also contains language that defines and provides guidance in relation to “major life functions, a record of such an impairment, and regarded as having an impairment.”

(ii) **Major life activities** means functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, and working.

(iii) Has a **record of such an impairment** means has a history of, or has been misclassified as having, a mental or physical impairment that substantially limits one or more major life activities.

(iv) Is **regarded as having an impairment** means (A) has a physical or mental impairment that does not substantially limit major life activities but that is treated by a recipient as constituting such a limitation; (B) has a physical or mental impairment that substantially limits major life activities only as a result of the attitudes of others toward such impairment; or (C) has none of the impairments defined in paragraph (j)(2)(i) of this section but is treated by a recipient as having such an impairment.³

Section 504 does not reflect an exhaustive list of what is considered “substantially limiting”; nor does it reflect an all-inclusive list of what constitutes a major life activity. A review of the cases from the legislative audit report reflects that counselors based their eligibility determination on the student’s visual impairment, as evidenced by their eyeglass prescriptions. Unfortunately, Section 110 of the Rehabilitation Act of 1973 (Rehabilitation Act), as amended by the Workforce Innovation and Opportunity Act (WIOA), does not permit the use of PRE-ETS funds for the payment of administrative costs. Thus, a counselor is not allowed to use such funds to perform assessments to determine the extent of the child’s disability. Part 405 of the Louisiana Rehabilitation Services, Technical Assistance and Guidance Manual (TAGM) permits the vocational rehabilitation counselor to utilize their professional judgment when determining whether impairments are substantially limiting.

It is also noted that the agency recently received guidance from the Rehabilitation Services Administration (RSA) in response to an inquiry from the state, regarding the documentation requirements for PRE-ETS. This guidance indicates that even a “referral form for pre-employment transition services with the identification of a student’s disability, signed by school staff...” would be allowable in order to document the presence of a disability for eligibility purposes.⁴ This certainly suggests an effort to minimize the documentation requirements associated with the VR program.

LWC asserts that even after more than three years following the passage of this legislation, there is still a significant degree of confusion among state leaders in the VR agencies, regarding how PRE-ETS interfaces with the Order of Selection; the nexus between PRE-ETS and the VR Program; acceptable documentation to

² Cornell Law School, Legal Information Institute, 22 CFR 217.3 (accessed at <https://www.law.cornell.edu/cfr/text/22/217.3>)

³ Ibid.

⁴ Email dated January 25, 2017 from Jim Doyle, V.R. Program Specialist

establish the presence of disability; and the distinctions between “student with a disability” and “youth with a disability.”⁵

In summary, LWC concurs with this finding, but offers the above as a summary of the unique circumstances that led to the improper determinations, specifically: (1) the congressional intent of a broad legal interpretation of disability, (2) that a prescription for eyeglasses, at a minimum, would appear to satisfy Section 504 definition of disability, and (3) Section 504 disability definitions allow latitude in determining what is “substantially limiting” and what constitutes a “major life activity.”

Corrective Action:

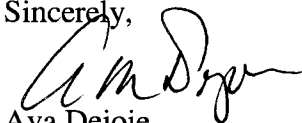
LRS immediately addressed the practice of using eyeglass prescriptions only to document eligibility in an email sent from Mark Martin, LRS Director, to all staff dated May 17, 2016. The email provided guidance to all staff concerning the definition of “potentially eligible,” and reiterated the requirement that documentation must either be an Individualized Education Plan (IEP), a 504 Plan, or medical documentation verifying that the student has a disabling condition pursuant to Section 504 of the Rehabilitation Act.

LRS reviewed and provided training on these requirements to the Regional Managers in a meeting held September 20-21, 2017. The training included a review of the applicable portions of the TAGM relative to the documentation requirements for eligibility for PRE-ETS. Evidence of completion is an agenda that reflects the topics and participant sign-in sheets. Mark Martin (LRS Director) and Kenneth York (LRS Assistant Director) were responsible for this corrective action, which was completed on September 21, 2017.

LRS will conduct statewide training in all regions to reinforce compliance with documentation requirements regarding eligibility for PRE-ETS. This training will include a review of the agency’s TAGM and the applicable federal regulations. Evidence of completion will include an agenda that reflects the topics and participant sign-in sheets. Shelly Hebert (LRS Rehabilitation Program Manager) will be responsible for this corrective action which will be completed by October 31, 2017.

Thank you for the opportunity to respond to this finding. The Louisiana Workforce Commission is committed to providing quality services to individuals with disabilities in a manner that responds to their unique needs.

Sincerely,



Ava Dejoie
Executive Director
Louisiana Workforce Commission

⁵ Email chain from Nrli seminar dated September 5, 2017



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-2051
www.laworks.net

John Bel Edwards, Governor
Ava Dejoie, Executive Director

Office of the Executive Director

September 8, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Inadequate Controls over Federal Reporting Requirements

The Louisiana Workforce Commission respectfully submits its responses to your reportable audit findings. For the reasons outlined herein, we concur with the audit finding.

Due to a staff shortage, the RSA2 and federal 425 reports were completed and submitted by one employee in the fiscal unit. As a consequence, the reports were not being reviewed, certified, and submitted by a separate employee. We have since hired an additional employee in the fiscal unit who has the responsibility of completing these reports. The report is then submitted to his supervisor who will review the report for accuracy, certify, and submit the report to the grantor independently. This corrective action should provide the needed controls to avoid future errors in federal reporting.

Should you have any questions or need additional information, please contact Bennett Soulier at 225-342-3110. With best regards, I am,

Sincerely,

A handwritten signature in black ink, appearing to read 'Ava M. Dejoie'.

Ava M. Dejoie
Executive Director



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-2679
(F) 225-342-2717
www.laworks.net

John Bel Edwards, Governor
Ava Dejoie, Executive Director

Office of Workforce Development

September 6, 2017

Daryl G. Purpera, CPA, CFE, Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: LWC Response to Legislative Audit Finding—Untimely Development of Individualized Plans for Employment

This is in response to the Legislative Audit findings communicated to the Louisiana Workforce Commission (LWC) in the letter dated August 25, 2017.

LWC Response:

LWC concurs that 4 out of 25 (16%) of the Individualized Plans for Employment (IPE) reviewed were not completed within the required timeframe.

Corrective Action:

LRS will be installing an upgrade to the AWARE case management system when it becomes available in late September 2017. This upgrade will require that all IPEs anticipated to exceed 90 days for completion, from the date of an eligibility determination, shall include a document containing an agreed upon extension date, as evidenced by the signatures of the consumer and counselor. This version will contain a tickler system that will generate reports at the 45-day mark to allow managerial staff to track compliance with this requirement.

LRS will conduct statewide training in all regions to reinforce compliance with timelines related to development of the IPEs, as reflected in the agency's Technical Assistance and Guidance Manual (TAGM) and the applicable federal regulations. Evidence of completion will include an agenda that reflects the topics and participant sign-in sheets. The training will include appropriate citations from the TAGM and the documentation required, if development of the IPE is expected to extend beyond the established timeframe. Shelly Hebert (LRS Rehabilitation Program Manager) will be responsible for this corrective action which will be completed by October 31, 2017.

Thank you for the opportunity to respond to this finding. The Louisiana Workforce Commission is committed to providing quality services to individuals with disabilities in a manner that responds to their unique needs.

Sincerely,

A handwritten signature in black ink, appearing to read "Ava Dejoie".

Ava Dejoie
Executive Director
Louisiana Workforce Commission



December 15, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Excess Cash for Federal Direct Student Loan Programs

Mr. Purpera:

South Louisiana Community College has reviewed the audit finding, "Excess Cash for Federal Direct Student Loan Programs". The College agrees with the excess cash finding for the Federal Direct Student Loan Programs, as of June 1, 2017. On July 6, 2017 the excess cash was resolved.

Corrective Actions:

- The college will implement a process that will manage all Title IV funds cash management by Fiscal Year. Completion of all monthly reconciliation will determine the current fund requirements for the monthly expenditures of all Title IV funds. The G5 drawdown procedure will be modified to only draw funding for the current month transactions. This will incorporate a standard 10% draw-variance monthly, addressing the fluctuations in student enrollment and will minimize instances of excess cash.
- The College anticipates having all revised procedures in production by January 31, 2018.

Should you have any questions, please do not hesitate to contact me at (337) 521-8951, or Ms. Robin Winston, Director for Student Financial Aid, at (337) 521-9053 – Robin.Winston@solacc.edu.

Sincerely,

Vincent G. June, Ph.D.
Vice Chancellor for Student Services

Cc Dr. Natalie J. Harder, Chancellor
Ms. Robin Winston, Interim Director for Student Financial Aid
Ms. Carla Ortego, SLCC Audit Coordinator



December 15, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Inaccurate Reporting of Student Enrollment Status

Mr. Purpera:

South Louisiana Community College has reviewed the audit finding, "Inaccurate Reporting of Student Enrollment Status". The College concurs that enrollment changes were reported inaccurately. The College has identified that there is an issue with the process utilized to report enrollment status for "graduates", via Banner upload. The process of reporting graduation statuses works ONLY if the SFAREGS record for the graduate is an exact match to the SHADEGR record, including both campus and catalog term. Unfortunately, the College did not know of this requirement until the audit finding was issued and the status conflict researched with NSLDS and LCTCS. Also, it was not understood that the graduate status is not issued from the graduate upload. It is from the enrollment report and the graduate record must be entered BEFORE the final enrollment submission of the semester. Any late completions will not be processed unless the final enrollment report is reissued.

Corrective Action:

- SLCC was following the LCTCS policy and instructions for recording and reporting graduates/completers, but the instructions are incomplete and will require updating to obtain compliance for future reporting. Until the LCTCS Policy and instructions for reporting enrollment and graduates are updated, effective immediately, the Registrar and Financial Aid offices have created a manual process for checking graduates in NSLDS.
- SLCC is currently working with the LCTCS to establish a system-wide update to the instruction for recording and reporting the graduate status to NSLDS.

Should you have any questions, please do not hesitate to contact me at (337) 521-8951, or Ms. Connie Chopin, at (337) 521-9027- Connie.Chopin@solacc.edu.

Sincerely,

Vincent G. June
Vice Chancellor for Student Services

Cc Dr. Natalie J. Harder, Chancellor
Ms. Connie Chopin, Registrar
Ms. Carla Ortego, SLCC Audit Coordinator



December 15, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Inadequate Administration over Federal Direct Student Loans

Mr. Purpera:

South Louisiana Community College has reviewed the audit finding, "Inadequate Administration of Federal Direct Student Loans Program". The College concurs with the above finding and its corrective action plan for resolving the noncompliance status of the management the Federal Direct Student Loan program, which will be resolved. The calculations of one-term student loans will be corrected to ensure that the student's subsidized eligibility is utilized fully prior to any unsubsidized loan awards.

Corrective Action:

- The Financial Aid office has expanded the training for one-term loan requests to ensure that the student's subsidized eligibility is awarded to the students' annual limit, prior to unsubsidized eligibility being utilized.
- All one-term Fall 2017 Stafford Loans will be reviewed for accurate eligibility standards by January 31, 2018.

Should you have any questions, please do not hesitate to contact me at (337) 521-8951, or Ms. Robin Winston, Interim Director for Student Financial Aid, at (337) 521-9053 - Robin.Winston@solacc.edu.

Sincerely,

Vincent G. June, Ph.D.
Vice Chancellor for Student Services

Cc Dr. Natalie J. Harder, Chancellor
Ms. Robin Winston, Director for Student Financial Aid
Ms. Carla Ortego, SLCC Audit Coordinator



December 15, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Inadequate Controls over Return of Title IV Funds

Mr. Purpera:

South Louisiana Community College has reviewed the audit finding, "Inadequate Controls over Return of Title IV Funds". SLCC concurs with the finding addressing the conflict in the withdrawal date. The College has identified an error in the current technical script that is used to identify and post withdrawal dates for unofficial withdrawals. The three students from the student sample were unofficial withdrawals for the Spring 2017 term and were originally enrolled in multiple parts of term. One of the parts of term each student was listed as a "No Show" and instead of the system coding the unofficial withdrawal date as the "last day of attendance", it posted the No Show date. This created the inaccurate calculation for return of funds. The College is in the process of correcting the unofficial withdrawal date conflict with "No Show" courses, and each student's return of funds calculation is being corrected, as well as any unearned funds returned to the USDOE.

Corrective Actions: South Louisiana Community College is currently working with the LCTCS to correct the procedure in recording withdrawal dates for unofficial withdrawals.

Currently, Unofficial Withdrawal from the college process for attendance taking colleges works in this fashion:

1. Pulls the max last day of attendance for all classes.
2. If a last day of attendance is missing then it uses the activity date attached to the RSTS code (example of RSTS codes are WS, RE, **NS**, etc.)

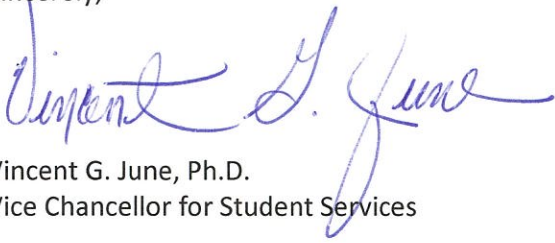
Anticipated future Unofficial Withdrawal from the college process for attendance:

1. Pulls the max last day of attendance for all classes.
2. If a last day of attendance does not exist for NS course(s), the system will post the max last day of attendance from all courses (minis) the NS Courses.

The College is reviewing all Unofficial Withdrawal calculations that concur with this unofficial withdrawal process with "No Show" courses.

Should you have any questions, please do not hesitate to contact me at (337) 521-8951, or Ms. Robin Winston, Director for Student Financial Aid, at (337) 521-9053 – Robin.Winston@solacc.edu.

Sincerely,

A handwritten signature in blue ink that reads "Vincent G. June". The signature is fluid and cursive, with the first name being the most prominent.

Vincent G. June, Ph.D.
Vice Chancellor for Student Services

Cc Dr. Natalie J. Harder, Chancellor
Ms. Robin Winston, Interim Director for Student Financial Aid
Ms. Carla Ortego, SLCC Audit Coordinator



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
4TH FLOOR
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
PRESIDENT · CHANCELLOR
(225) 771-4680

FAX NUMBER
(225) 771-5522

October 17, 2017

Mr. Daryl Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804

Re: Inaccurate Reporting of Student Enrollment Status, Southern University Baton Rouge

Dear Mr. Purpera:

Southern University and A&M College (SUBR) concurs with the Legislative Auditor's report, as well as the recommendation provided. SUBR had several administrative changes in the Office of the Registrar, but has already implemented a corrective action plan to strengthen its internal controls. The previous Registrar is no longer with the university and the previous Interim Registrar passed unexpectedly. A new Interim Registrar has been identified and is assessing the Office of the Registrar. Additionally, we are in the process of hiring a permanent Registrar and Assistant Registrar with the necessary experience and Banner background to alleviate the concerns identified in this report.

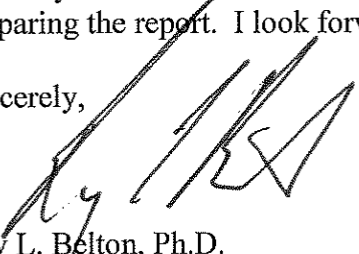
Further corrective actions include the hiring of consultants from Clearing House and Strata Information Group. These consultants are being engaged to review and make recommendations for streamlining and strengthening the university's student enrollment status reporting process. Going forward, the data will be traced back to the initial records of the Office of the Registrar. We will verify that the information sent from the Office of the Registrar is the same data in the National Student Clearinghouse (NSC) database, and the information sent from NSC is the same data in the National Student Loan Data System (NSLDS). Also, we will make sure that information is reported to NSLDS within the 60-day timeline. Finally, a functional "Responsibility Matrix" is being developed that clearly identifies primary and secondary personnel for major tasks, to ensure that someone is ably prepared to fill the void if an employee is displaced. We anticipate a completion date for implementing this corrective action plan by the end of Fall 2017 semester.

Dr. Luria Young, Interim Executive Vice President and Provost, will be the contact person until the permanent Registrar is hired. Dr. Young can be contacted at 225-771-4582 or luria_young@subr.edu.

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Thank you for the time and effort of your staff assigned to working with our institution and preparing the report. I look forward to continuous improvement of our data and processes.

Sincerely,



Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

C: Luria Young, Ph.D.
Interim Executive Vice President and Provost

Benjamin Pugh
Vice-Chancellor for Finance and Administration



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
4TH FLOOR
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
PRESIDENT - CHANCELLOR
(225) 771-4680

December 12, 2017

FAX NUMBER
(225) 771-5522

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Listed below is the university's response to the finding regarding Inadequate Controls over Eligibility Requirements.

FINDING: Inadequate Controls over Eligibility Requirements

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above noted audit finding. SUBR's management has reviewed the conditions in question for (3 of 60) students (5%) tested relating to Satisfactory Academic Progress (SAP) and aggregate loan limits.

The management at SUBR will review all policies and procedures regarding Satisfactory Academic Progress (SAP), and monitor loan limits to comply with Student Financial Assistance (SFA) federal regulations.

One (1) of the 60 (1.6%) students tested for Eligibility had inadvertently exceeded their Aggregate Loan limit. In accordance with relevant guidance, the student has initiated the "Reaffirmation" process to resolve the over award situation and regain eligibility.

Two (2) of the 60 (3.3%) students tested for Satisfactory Academic Progress were determined ineligible. The University's appeal process has already been adjusted to ensure corrective action.

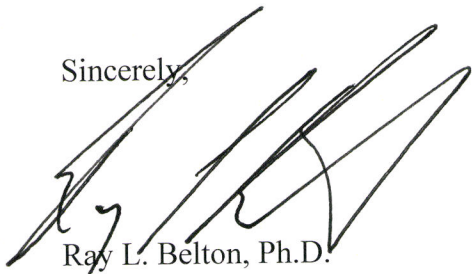
In addition, sample reviews of SAP files will continue to be performed (internally) to reduce or eliminate errors.

The campus personnel responsible for implementing and monitoring corrective actions are Dr. Luria Young, Interim Executive Vice-President and Provost, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration, Raymond Clarke, Associate Vice Chancellor for Enrollment Management, Latrina Collins, Director of Tutoring and Appeals Committee Chair and Mrs. Ursula Shorty, Director of Financial Aid. The projected deadline for completion of corrective action is June 30, 2018.

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Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Page 2

Sincerely,



Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Dr. Luria Young, Interim Executive Vice President and Provost
Mr. Flandus McClinton, Jr., System Vice President for Finance and Business Affairs
Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration
Ms. Ursula Shorty, Director of Financial Aid, SUBR
Mr. Raymond Clarke, Associate Vice Chancellor for Enrollment Management
Mrs. Latrina Collins, Director of Tutoring and Appeals Committee Chair



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
4TH FLOOR
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
PRESIDENT - CHANCELLOR
(225) 771-4680

FAX NUMBER
(225) 771-5522

December 4, 2017

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397

Dear Mr. Purpera:

Listed below is the university's response to the finding regarding non-compliance with the Student Financial Assistance Cluster Program Regulations for verification.

FINDING: Non-compliance with Student Financial Assistance Cluster Program Regulations for Verification

Southern University - Baton Rouge (SUBR) did not ensure compliance with Student Financial Assistance (SFA) Cluster program regulations related to verification.

In a non-statistical sample of 60 students from a population of 2,667 students who were selected for verification, audit procedures revealed that SUBR was either unable to provide support for students selected for verification or did not accurately match support to student aid applications for eight of 60 (13.3%) students tested.

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above audit finding. SUBR's management has reviewed the items in question [eight of 61 (13.1%) students tested]. Of the eight students, four (4) students had an error occur during the verification process that resulted in a change in the EFC (expected family contribution). All items were corrected via CPS prior to the 2016-17 verification deadline and aid was adjusted for each of the four students. One (1) of the eight (8) students was not initially selected for verification for the 2016-17 award year, but was later selected after adjustments were made to the 2016-17 ISIR tax data following the 2017-18 Prior-Prior Year Conflict review and resolution process.

The management at Southern University – Baton Rouge will continue to strengthen existing procedures to ensure acceptable documentation is obtained, verification is performed accurately, and documentation is retained to comply with SFA federal regulations. SUBR's administration will provide the support and resources needed to provide on and off-campus training opportunities to new and seasoned financial aid staff.

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Daryl G. Purpera, CPA, CFE
Legislative Auditor
Page 2

In addition, sample reviews of verification items and files will continue to be performed (internally) to reduce or eliminate errors.

The campus personnel responsible for implementing and monitoring corrective actions are Dr. Luria Young, Interim Executive Vice President and Provost, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration and Ms. Ursula Shorty, Director of Financial Aid.

Sincerely,



Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Dr. Luria Young, Interim Executive Vice President and Provost
Mr. Flandus McClinton, System Vice President for Finance and Business Affairs
Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration, SUBR
Ms. Ursula Shorty, Director of Financial Aid, SUBR



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
ph: 225-379-1200 | fx: 225-379-1851

John Bel Edwards, Governor
Shawn D. Wilson, Ph.D., Secretary

December 5, 2017

Mr. Daryl G Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls over National Transit Database Reporting**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Inadequate Controls over National Transit Database Reporting.” 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 concurs with the finding. The Statewide Transit Tracking and Reporting System (STTARS) has been updated to generate a report that will provide the required data for National Transit Database (NTD) reporting. This will eliminate multiple steps that were used to compile and enter the annual reporting during the audited period. The Department will also ensure appropriate documentation is maintained to support the NTD submittal, including review and approval of a final reconciliation between NTD and the STTARS source data. **DOTD Owner – Michelle Horne, Program Director**

Thank you for the opportunity to respond to this audit finding and to have this Management Response Letter included in the final audit report. Please feel free to contact me at (225) 379-1200 or Barry Keeling, Undersecretary, at (225) 379-1270 should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shawn D. Wilson", with a long, sweeping horizontal line extending to the right.

Shawn D. Wilson, Ph.D.
Secretary

SDW/MWS/ch

- c: Mr. Ricky Rodriguez, CPA, LLA
Mr. Barry Keeling, DOTD Undersecretary
Dr. Eric Kalivoda, PE, DOTD Deputy Secretary
Mr. Dan Magri, DOTD Deputy Assistant Secretary, Office of Planning
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Lesha Woods, CGFM, DOTD Financial Services Administrator
Ms. Michelle Horne, DOTD Program Director
Ms. Linda McNeil, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director
Ms. Jamie Ainsworth, DOTD Program Supervisor



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
ph: 225-379-1200 | fx: 225-379-1851

John Bel Edwards, Governor
Shawn D. Wilson, Ph.D., Secretary

December 5, 2017

Mr. Daryl G Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls over the Statewide Transit Tracking and Reporting System**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Inadequate Controls over the Statewide Transit Tracking and Reporting System.” 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 concurs with the finding. The number of users who have the ability to access user account information has been reduced from fifteen (15) to five (5). Furthermore, the ability to unlock submitted reports has been limited to these same five employees. Finally, department policies are being amended to provide guidance for report modifications and approvals and will be completed by January 31, 2018. A request has also been issued to the STTARS software developer to generate a system activity log report no later than March 31, 2018. **DOTD Owner – Michelle Horne, Program Director.**

Thank you for the opportunity to respond to the audit finding and to have this Management Response Letter included in the final audit report. Please feel free to contact me at (225) 379-1200 or Barry Keeling, Undersecretary, at (225) 379-1270 should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shawn D. Wilson", is written over a blue circular stamp or watermark.

Shawn D. Wilson, Ph.D.
Secretary

SDW/MWS/ch

- c: Mr. Ricky Rodriguez, CPA, LLA
Mr. Barry Keeling, DOTD Undersecretary
Dr. Eric Kalivoda, PE, DOTD Deputy Secretary
Mr. Dan Magri, DOTD Deputy Assistant Secretary, Office of Planning
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Lesha Woods, CGFM, DOTD Financial Services Administrator
Ms. Michelle Horne, DOTD Program Director
Ms. Linda McNeil, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director
Ms. Jamie Ainsworth, DOTD Program Supervisor



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
ph: 225-379-1200 | fx: 225-379-1851

John Bel Edwards, Governor
Shawn D. Wilson, Ph.D., Secretary

December 5, 2017

Mr. Daryl G Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

**RE: Department of Transportation and Development
Audit Finding – Noncompliance with Indirect Cost Rate Requirements**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Noncompliance with Indirect Cost Rate 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.

The Department concurs with the finding. Contracts have been executed with both Livingston and Terrebonne Parish Councils on Aging (COA) documenting the agreement to use the 10% de minimus rate outlined in Code of Federal Regulations (CFR). Additionally, this language has been added to contract template for future agreements. The Department considers this issue closed. **DOTD Owner – Michelle Horne, Program Director.**

Thank you for the opportunity to respond to this audit finding and to have this Management Response Letter included in the final audit report. Please feel free to contact me at (225) 379-1200 or Barry Keeling, Undersecretary, at (225) 379-1270 should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shawn D. Wilson", is written over a blue horizontal line.

Shawn D. Wilson, Ph.D.
Secretary

SDW/MWS/ch

- c: Mr. Ricky Rodriguez, CPA, LLA
Mr. Barry Keeling, DOTD Undersecretary
Dr. Eric Kalivoda, PE, DOTD Deputy Secretary
Mr. Dan Magri, DOTD Deputy Assistant Secretary, Office of Planning
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Lesha Woods, CGFM, DOTD Financial Services Administrator
Ms. Michelle Horne, DOTD Program Director
Ms. Linda McNeil, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director
Ms. Jamie Ainsworth, DOTD Program Supervisor



UNIVERSITY
OF
LOUISIANA
L a f a y e t t e .

Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: (337) 482-6506

Université des Acadiens

December 14, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please find below our management response to the FY 2016-2017 audit finding of "Noncompliance over Return of Title IV Funds".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Executive Director of Student Aid & Scholarships is responsible to verify the implementation of action plan.

The Financial Aid Office has developed a management plan to prevent this finding from re-occurring. The plan is as follows:

- Reallocation of duties of office personnel with accounting backgrounds to process Return to Title IV
- Request/Run the report of potential unofficial withdrawal students the week after finals end and begin making determinations at the receipt of the reports.
- Additional report requests are being made to monitor any and all student withdrawals from the University.

Sincerely,

A handwritten signature in blue ink that reads "Cindy S. Perez".

Cindy S. Perez
Financial Aid Director

A handwritten signature in blue ink that reads "E. Joseph Savoie".

E. Joseph Savoie
President

Appendix C

Findings and Recommendations Index by State Agency

STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

Page No.

BATON ROUGE COMMUNITY COLLEGE

Noncompliance over Return of Title IV Funds 62

DELGADO COMMUNITY COLLEGENoncompliance with Student Financial Assistance Enrollment
Reporting Requirements 64**ELAINE P. NUNEZ COMMUNITY COLLEGE**

Improper Retroactive Pay 43

EXECUTIVE DEPARTMENT -**DIVISION OF ADMINISTRATION -****OFFICE OF COMMUNITY DEVELOPMENT**

Improper Authorization for Payment of Exempt Property Taxes..... 36

Inadequate Grant Recovery of Homeowner Assistance Program Awards 39

Inadequate Recovery of Small Rental Property Program Loans 41

EXECUTIVE DEPARTMENT -**DIVISION OF ADMINISTRATION -****OFFICE OF TECHNOLOGY SERVICES**

Inadequate Disaster Recovery and Business Continuity Planning 17

HEALTH, LOUISIANA DEPARTMENT OF

Improper Payments to Waiver Services Providers 84

Inadequate Controls over Quarterly Federal Expenditure Reporting 86

Noncompliance with Third-Party Liability Assignment..... 88

HOMELAND SECURITY AND EMERGENCY**PREPAREDNESS, GOVERNOR'S OFFICE OF**

Hazard Mitigation Grant Program Awards Identified for Grant Recovery 92

Noncompliance with Subgrantee Monitoring Requirements for the
Hazard Mitigation Grant Program 94**LOUISIANA BOARD OF REGENTS**

Noncompliance with Subrecipient Monitoring Requirements 60

Weakness in Controls over Cash Management Requirements 25

Weakness in Controls over Federal Reporting Requirements 26

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSESInadequate Controls and Noncompliance over Return of Title IV Funds
Requirements at LSU A&M 65Inadequate Controls over Federal Special Tests and Provisions Requirements
at LSU A&M and the LSU Agricultural Center..... 35

STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

Page No.

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES (CONT.)

Noncompliance with Federal Equipment Management Regulations at LSU A&M and the LSU Agricultural Center	28
Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center	89
Weaknesses in Controls over Borrower Data Reconciliation Requirements at LSU A&M	67
Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center	91
Weaknesses in Controls over Federal Research and Development Expenses at LSU A&M, LSU Agricultural Center, and the Pennington Biomedical Research Center	30

LOUISIANA WORKFORCE COMMISSION

Deficiencies in Control over Payroll.....	33
Improper Eligibility Determination for Pre-Employment Transition Services	68
Inadequate Change Management	45
Inadequate Contract for Services	47
Inadequate Controls over Federal Reporting Requirements – Unemployment Insurance	49
Inadequate Controls over Federal Reporting Requirements – Vocational Rehabilitation	70
Noncompliance with Federal Regulations over Benefit Overpayments.....	51
Unreliable Financial Reporting.....	18
Untimely Development of Individualized Plans for Employment	71
Weak Security Controls	53

SOUTH LOUISIANA COMMUNITY COLLEGE

Excess Cash for Federal Direct Student Loans Program	72
Inaccurate Reporting of Student Enrollment Status.....	74
Inadequate Administration over Federal Direct Student Loans Program.....	75
Inadequate Controls over Return of Title IV Funds	76

SOUTHERN UNIVERSITY AT BATON ROUGE

Inaccurate Reporting of Student Enrollment Status.....	78
Inadequate Control over Eligibility Requirements	79
Noncompliance with Student Financial Assistance Cluster Program Regulations for Verification	81

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

Inadequate Controls over National Transit Database Reporting	55
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STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

Page No.

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF (CONT.)

Inadequate Controls over the Statewide Transit Tracking
and Reporting System 56
Noncompliance with Indirect Cost Rate Reimbursements 58

UNIVERSITY OF LOUISIANA AT LAFAYETTE

Noncompliance over Return of Title IV Funds 82

Appendix D

Summary Schedule of Prior Audit Findings

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
FINANCIAL STATEMENT FINDINGS				
Executive Department:				
2016	2016	16	2016-001	Inadequate Disaster Recovery and Business Continuity Planning
Health, Louisiana Department of - Office of Public Health:				
2016	2015	18	2016-002	Inadequate Controls over Reporting of Subrecipients
Homeland Security and Emergency Preparedness, Governor's Office of:				
2016	2016	19	2016-003	Inaccurate Annual Fiscal Report
Louisiana Board of Regents:				
2016	2016	21	2016-004	Indirect Costs not Reported on the SEFA
Louisiana Department of Treasury:				
2016	2016	24	2016-006	Interfund Cash Borrowed Not Repaid
Louisiana Workforce Commission:				
2016	2016	22	2016-005	Unreliable Financial Reporting

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Partially corrected; Repeat in 2017, p.17	D-13
n/a	n/a	Fully corrected	D-16
n/a	n/a	Fully corrected	D-17
n/a	n/a	Fully corrected	D-18
n/a	n/a	Fully corrected	D-19
n/a	n/a	Partially corrected; Repeat in 2017, p.18	D-20

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FEDERAL AWARD FINDINGS

Findings Covering More Than One Federal Agency

Children and Family Services, Department of:

2014	2014	23	2014-001	Improper Employee Activity in Federal Programs
2014	2014	26	2014-003	Theft of Public Funds

Louisiana Board of Regents:

2016	2016	31	2016-007	Noncompliance with Subrecipient Monitoring Requirements
2016	2016	33	2016-008	Weaknesses in Controls over Cash Management Requirements

Louisiana State University - Agricultural Center:

2016	2016	34	2016-009	Noncompliance with Federal Equipment Management Regulations at the LSU Agricultural Center
2015	2015	32	2015-002	Noncompliance with Federal Equipment Management Regulations

Louisiana State University and Related Campuses

2016	2016	36	2016-010	Noncompliance with Federal Equipment Management Regulations at the LSU and A&M College
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U.S. Department of Agriculture

Children and Family Services, Department of:

2016	2016	38	2016-011	Improper Employee Activity in Federal Program
2015	2014	39	2015-006	Improper Employee Activity in Federal Programs

Health, Louisiana Department of - Office of Public Health:

2016	2015	40	2016-012	Noncompliance with Subrecipient Monitoring Requirements
2016	2015	41	2016-013	Noncompliance with Vendor Monitoring and Cost Containment Requirements

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561/93.575/596	\$22,684	Fully corrected; QC resolved	D-21
10.561/93.558/563/575/596/658/667	\$155,305	Fully corrected; QC no further action needed	D-22
43.001/008/47.076/079	n/a	Partially corrected; Repeat in 2017, p. 60	D-23
47.079/81.049	n/a	Partially corrected; Repeat in 2017, p. 25	D-24
10.203/206/15.812	n/a	Partially corrected; Repeat in 2017, p. 28	D-25
10.203/15.808	n/a	Partially corrected	D-26
16.unknown/43.unknown	n/a	Partially corrected; Repeat in 2017, p. 28	D-27
10.551/561	\$1,286	Fully corrected; QC unresolved	D-28
10.551/561	\$45,536	Fully corrected; QC unresolved	D-29
10.557	n/a	Partially corrected	D-30
10.557	n/a	Fully corrected	D-32

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Agriculture (Cont):

Louisiana State University - Agricultural Center:

2016	2016	43	2016-014	Weakness in Controls over Federal Reporting Requirements
2016	2016	45	2016-015	Weaknesses in Controls over Federal Research and Development Cluster Expenses

U.S. Department of Housing & Urban Development/Community Planning & Development

Executive Department:

2016	2010	46	2016-016	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2015	2010	46	2015-010	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2014	2010	30	2014-005	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2016	2011	48	2016-017	Inadequate Recovery of Small Rental Property Program Loans
2015	2011	48	2015-011	Inadequate Recovery of Small Rental Property Program Loans
2014	2011	33	2014-006	Inadequate Recovery of Small Rental Property Program Loans

U.S. Department of Labor

Louisiana Workforce Commission:

2016	2016	50	2016-018	Improper Benefit Payments
2016	2016	54	2016-019	Improper Change Management
2016	2016	55	2016-020	Improper System Implementation
2016	2016	57	2016-021	Inadequate Controls over Federal Reporting Requirements
2016	2016	59	2016-022	Noncompliance with Federal Regulations over Benefit Overpayments
2016	2016	62	2016-023	Noncompliance with Interstate Benefit Payment Plan
2016	2016	64	2016-024	Poor Contract for Services
2016	2016	65	2016-025	Weak Security Controls

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.203	n/a	Partially corrected; Repeat in 2017, p. 91	D-33
10.203	n/a	Partially corrected; Repeat in 2017, p. 30	D-34
14.228	\$171,094,466	Partially corrected; QC unresolved; Repeat in 2017, p. 39	D-35
14.228	\$263,222,134	Partially corrected; QC unresolved.	D-37
14.228	\$940,075,694	No further action needed; QC no further action needed	D-39
14.228	\$5,650,504	Partially corrected; QC unresolved; Repeat in 2017, p. 41	D-41
14.228	\$18,034,418	Partially corrected; QC unresolved.	D-43
14.228	\$59,972,548	No further action needed; QC no further action needed	D-45
17.225	\$2,112	Fully corrected; QC resolved	D-47
17.225	n/a	Partially corrected; Repeat in 2017, p. 45	D-48
17.225	n/a	Fully corrected	D-49
17.225	n/a	Not corrected; Repeat in 2017, p. 49	D-50
17.225	n/a	Partially corrected; Repeat in 2017, p. 51	D-51
17.225	n/a	Fully corrected	D-52
17.225	n/a	Partially corrected; Repeat in 2017, p. 47	D-53
17.225	n/a	Partially corrected; Repeat in 2017, p. 53	D-54

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Transportation</u>				
Public Safety and Corrections, Department of - Public Safety Services:				
2016	2015	69	2016-026	Lack of Controls over Federal Cash Management
Transportation and Development, Department of:				
2016	2015	71	2016-027	Inadequate Controls over Wage Rate Requirements
2016	2014	73	2016-028	Noncompliance with Subrecipient Monitoring Requirements
<u>U.S. Department of Education</u>				
Education, Department of:				
2014	2014	42	2014-012	Misappropriation of Public Funds
Grambling State University:				
2015	2015	62	2015-019	Untimely Determination of Students' Withdrawal Dates
South Louisiana Community College:				
2015	2015	65	2015-021	Inaccurate Reporting of Student Enrollment Status
2015	2015	66	2015-022	Inadequate Administration over Federal Direct Student Loans Program
2015	2015	68	2015-023	Inadequate Controls over Return of Title IV Funds
Southern University at New Orleans:				
2016	2016	76	2016-029	Inadequate Controls over TRIO Earmarking
2016	2015	77	2016-030	Noncompliance with Eligibility Requirements
Southern University at Shreveport:				
2016	2016	78	2016-031	Inadequate Control over TRIO Stipend Payments

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
20.607/608	n/a	Partially corrected	D-55
20.205	n/a	Fully corrected	D-56
20.205/20.219	\$171	Fully corrected; QC resolved	D-58
84.287	\$129,402	No further action needed; QC resolved	D-60
84.063/268	n/a	Fully corrected	D-61
84.268	n/a	Partially corrected	D-62
84.268	n/a	Partially corrected	D-63
84.063/268	\$53,196	Fully corrected; QC resolved	D-64
84.042/044	n/a	Fully corrected	D-65
84.063/268	\$33,777	Partially corrected; QC resolved	D-67
84.047	\$4,050	Partially corrected; QC resolved	D-69

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Health and Human Services</u>				
Children and Family Services, Department of:				
2016	2012	80	2016-032	Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan
2016	2013	82	2016-033	Inadequate Control over TANF Eligibility Documentation
2015	2013	84	2015-035	Inadequate Control over TANF Eligibility Documentation
2015	2015	86	2015-036	Inadequate Controls over Foster Care Program Payments
2014	2013	55	2014-020	Noncompliance with TANF Eligibility Requirements
Health, Louisiana Department of (formerly Health and Hospitals, Department of):				
2016	2012	84	2016-034	Improper Payments to Waiver Service Providers
2016	2015	86	2016-035	Inadequate Controls over Quarterly Federal Expenditure Reporting
2016	2015	88	2016-036	Noncompliance with Third-Party Liability Requirements
2015	2015	89	2015-038	Improper Uncompensated Care Payments to Two Hospitals
2014	2014	57	2014-021	Improper Payments of Medicaid Claims
2014	2008	58	2014-022	Improper Payments to Non-Emergency Medical Transportation Services Providers
2011	2011	102	F-11-HHS-DHH-1	Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers
Juvenile Justice, Department of Public Safety and Corrections, Office of				
2016	2016	89	2016-037	Failure to Establish Approved Rates for Residential Care Facilities
2015	2014	108	2015-049	Unsupported and Unapproved Rates for Residential Care Facilities
2015	2015	106	2015-048	Inaccurate Billing of Foster Care Administrative Costs
2014	2014	72	2014-029	Unsupported Rates for Residential Care Facilities
Louisiana Workforce Commission:				
2015	2015	114	2015-052	Inadequate Subrecipient Monitoring for Community Services Block Grant

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.558	n/a	Partially corrected	D-70
93.558	\$5,994	Fully corrected; QC unresolved	D-71
93.558	\$22,772	Fully corrected; QC unresolved	D-72
93.658	n/a	Fully corrected	D-73
93.558	\$10,388	No further action needed; QC no further action needed	D-74
93.778	\$8,703	Partially corrected; QC resolved; Repeat in 2017, p. 84	D-75
93.778	n/a	Partially corrected; Repeat in 2017, p. 86	D-76
93.767/778	n/a	Fully corrected	D-77
93.778	\$11,789,463	Fully corrected; QC no further action needed	D-78
93.778	\$760,057	Fully corrected; QC resolved	D-79
93.778	\$526,550	Fully corrected; QC resolved	D-80
93.778	\$2,354,795	Fully corrected; QC no further action needed	D-81
93.658	n/a	Fully corrected	D-82
93.658	unable to determine	Fully corrected; QC resolved	D-83
93.658	unable to determine	Fully corrected; QC resolved	D-84
93.658	unable to determine	Fully corrected; QC no further action needed	D-85
93.569	n/a	Fully corrected	D-86

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Homeland Security</u>				
Homeland Security and Emergency Preparedness, Governor's Office of:				
2016	2016	91	2016-038	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2015	2013	115	2015-053	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2014	2013	76	2014-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2013	2013	76	2013-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery

(Concluded)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
97.039	\$9,680,202	Partially corrected; QC unresolved; Repeat in 2017, p. 92	D-87
97.039	\$6,908,346	Partially corrected; QC unresolved	D-88
97.039	\$16,780,897	Fully corrected; QC unresolved	D-89
97.039	\$23,702,363	Fully corrected; QC unresolved	D-90

Office of Technology Services
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2016-001
Entity's Name	Executive Department (815-Office of Technology Services)
Finding Title	Inadequate Disaster Recovery and Business Continuity Planning
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	16
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Corrective action to address this issue is in progress but not fully implemented. On November 14, 2016, the Division of Administration (DOA) hired an Emergency Management Officer (EMO). As of June 2017, The EMO has finalized the updates to DOA's Disaster Recovery and Business Continuity Plan, and the Assistant Commissioner for Statewide

	<p>Services and Commissioner of Administration have approved the final plan. --The Office of Technology Services (OTS) instructed the Agency Relationship Managers (ARMs) of the various agencies served to follow the individual Disaster Recovery plans, Continuity of Operations Programs (COOPs), and Continuity of Government (COG) plans that are currently in effect until OTS has issued a comprehensive enterprise plan.</p> <p>OTS will work with the EMO to ensure the IT hardware and software essential to statewide business units are available to be restored in a minimal amount of time in the event the business units need to be relocated. The existing DOA plan includes the necessary procedures for restoring specific DOA systems. OTS performs a testing restoration on LaGov twice a year. In addition, a cold site has been established in Atlanta, Georgia in the event there is outage in the Data Center Operations (DCO) located in the Baton Rouge area. Once alternate work locations are finalized by the EMO, OTS will help document procedures that may be required to procure and provision IT equipment at those locations. In addition, the EMO will work with the DR/BCP team that was created within OTS. This team has initiated the process of reviewing agency DR/BCP plans. The assessments for inclusion in the OTS comprehensive plan have been done for the Department of Transportation and Development (DOTD), LA Dept. of Revenue (LDR), Coastal Protection and Restoration Authority (CPRA) and the Dept. of Natural Resources (DNR). OTS continues to make progress with the Business Impact Analysis (BIA) of Louisiana Dept. of Health (LDH) and the LA Dept. of Economic Development (LED) and has started in-depth reviews of these agencies. OTS has met with all of the Agency Relationship Managers (ARMs) and begun the process of initiating BIAs of all remaining executive branch offices served by OTS. Once these reviews are complete, the team will continue until all agencies served by OTS have been reviewed, and plans have been updated, approved, and communicated. Complete documentation of the team's efforts will culminate in the release of a comprehensive DR/BCP plan, which will include</p>
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	<p>the overall responsibilities of OTS as it relates to DR/BCP. Reviews of the agency COOP/COG and BCP have continued. The Data Center Operations (DCO) teams have been meeting regularly to formalize the DR Plan for DCO and progress has been made.</p>
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State of Louisiana

Louisiana Department of Health Division of Fiscal Management

Schedule of Prior Audit Findings

Finding Reference Number	2016-002
Entity's Name	Health, Louisiana Department of - Office of Public Health
Finding Title	Inadequate Controls over Reporting of Subrecipients
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	18
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	N/A
Status of Finding @ <u>11/20/17</u>	Fully Corrected
Provide a description of the finding status	Corrective Action was Taken

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2016-003
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Inaccurate Annual Fiscal Report
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	19
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

Richard A. Lipsey
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Edward D. Markle
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Secretary

Joseph C. Rallo, Ph.D.
Commissioner of
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Charles R. McDonald
Darren G. Mire
T. Jay Seale III
W. Gray Stream
Collis B. Temple III
Jacqueline V. Wyatt
Adarian D. Williams, Student

BOARD OF REGENTS
P. O. Box 3677
Baton Rouge, LA 70821-3677
Phone (225) 342-4253, FAX (225) 342-9318
www.regents.la.gov

Schedule of Prior Audit Findings #1

Finding Reference Number	2016-004
Entity's Name	Louisiana Board of Regents for Higher Education
Finding Title	Indirect Cost not reported on the SEFA
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	21
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	N/A
Status of Finding	Fully corrected.
Provide a description of the finding status	Corrective action was taken.



TREASURER OF THE STATE OF LOUISIANA

Ron J. Henson
State Treasurer

P. O. Box 44154
Baton Rouge, LA 70804
(225) 342-0010
www.latreasury.com

Schedule of Prior Audit Findings

Finding Reference Number	2016-006
Entity's Name	147 - Louisiana Department of Treasury
Finding Title	Interfund Cash Borrowed Not Repaid
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	24
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	N/A
Status of Finding	Fully Corrected – the unpaid interfund borrowing was a component of the total deficit for the year ending 6/30/16. The deficit was recognized by the Joint Legislative Committee on the Budget (JLCB) in a meeting held 11/18/16, and a deficit reduction plan which would resolve the deficit on or before 6/30/17 was presented by the Governor.
Provide a description of the finding status	All interfund borrowing by the General Fund per R.S. 49:308.4 was fully repaid for Fiscal Year 2016-17 on July 24, 2017. Treasury will continue to communicate the status of interfund borrowing to the Revenue Estimating Conference.



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-2051
www.laworks.net

John Bel Edwards, Governor
Ava Dejoie, Executive Director

Office of the Executive Director

Schedule of Prior Audit Findings

Finding Reference Number	2016-005
Entity's Name	Louisiana Workforce Commission
Finding Title	Unreliable Financial Reporting
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	22
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	The LWC implemented random and full audits of payments and overpayments. Any issues detected are immediately submitted for resolution. The LWC continues to work with GSI to correct reporting issues for the establishment and collection of overpayments.



Fiscal Services
 Division of Management
 and Finance
 627 North 4th Street
 Baton Rouge, LA 70802

(O) 225.342.4142
 (F) 225.342.4220
www.dcfs.la.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

Schedule of Prior Audit Findings

REVISED 10/12/2017

Finding Reference Number	2014-001
Entity's Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	23
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services, U.S. Department of Agriculture
CFDA Number (s)	10.551, 10.561, 93.575, 93.596
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$22,684.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	All questioned costs have been refunded to the federal government.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





Fiscal Services
 Division of Management
 and Finance
 627 North 4th Street
 Baton Rouge, LA 70802

(O) 225.342.4142
 (F) 225.342.4220
www.dcfslouisiana.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

Schedule of Prior Audit Findings

REVISED 10/05/2017

Finding Reference Number	2014-003
Entity's Name	360 – Department of Children and Family Services
Finding Title	Theft of Public Funds
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	26
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services, U.S. Department of Agriculture
CFDA Number (s)	10.561, 93.558, 93.563, 93.575, 93.596, 93.658, 93.667
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$155,305.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	All conditions in 2 CFR Part 200.511 (b) (3) have been met.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



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Phone (225) 342-4253, FAX (225) 342-9318
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Schedule of Prior Audit Findings #2

Finding Reference Number	2016-007
Entity's Name	Louisiana Board of Regents for Higher Education
Finding Title	Non-Compliance with Sub-recipient Monitoring Requirements
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	31
Federal Grantor Agency (ies)	National Aeronautics and Space Administration; National Science Foundation
CFDA Number (s)	43.001/008/47.076/079
"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	N/A
Status of Finding	Partially corrected
Provide a description of the finding status	BOR employees began implementing a tracker spreadsheet, procedures to ensure audit requirements are met and will expand procedures to assess risk for non-compliance for sub-recipients. BOR will implement a two-person verification system to ensure contract deliverables are provided timely and no payments made prior.

Richard A. Lipsey
Chair

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Vice Chair

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BOARD OF REGENTS
P. O. Box 3677
Baton Rouge, LA 70821-3677
Phone (225) 342-4253, FAX (225) 342-9318
www.regents.la.gov

Schedule of Prior Audit Findings #3

Finding Reference Number	2016-008
Entity's Name	Louisiana Board of Regents for Higher Education
Finding Title	Weaknesses in Controls over Cash Management Requirements
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	33
Federal Grantor Agency (ies)	National Science Foundation; U S Department of Energy
CFDA Number (s)	47.079/81.049
"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	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Moved responsibilities from OFSS to LOSFA. LOSFA is now performing the reconciliation. The Louisiana Board of Regents has amended our Grants drawdown procedures to include a supervisor review. This change was effective February 1, 2018 and all draw requests since have been reviewed and approved by the Director of Finance and Accounting.



101 J. Norman Efferson Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-4161
 FAX: (225) 578-4143

Corporate Relations
 (225) 578-4238
 FAX: (225) 578-4143

Governmental Relations
 (225) 578-4967
 FAX: (225) 578-4143

Schedule of Prior Audit Findings

Finding Reference Number	2016-009	Accounting Services 103 J. Norman Efferson Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-4648 FAX: (225) 578-0735
Entity's Name	Louisiana State University – Agricultural Center	
Finding Title	Noncompliance with Federal Equipment Management Regulations at the LSU Agricultural Center	Ag Leadership 102 J. Norman Efferson Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-3659 FAX: (225) 578-4225
Single Audit Report Year	2016	
Initial Year of Finding	2016	
Page Number (from Single Audit report)	34	
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of the Interior	Communications 128 Knapp Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-2263 FAX: (225) 578-4524
CFDA Number (s)	10.203/206/15.812	
"Pass-Through Entity" (if applicable)	N/A	
Amount of Questioned Costs in Finding	N/A	Facilities Planning 210 J. Norman Efferson Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-8731 FAX: (225) 578-7351
Status of Questioned Costs	N/A	
Briefly Describe the Status of the Questioned Costs	N/A	
Status of the Finding	Partially Corrected	Human Resource Management & Diversity 103 J. Norman Efferson Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-2258 FAX: (225) 578-8284

Provide a Description of the Finding Status

Significant steps have been taken to eliminate unlocated property. Training sessions have been held with unit heads and specific individuals in units who have property control responsibilities. We have identified risk areas and taken preventive measures including developing a set of guidelines/best practices that has been made available to all AgCenter employees and is posted on the AgCenter’s Accounting Services web site, updated exit checklist forms to include inventory as a discussion point with individuals who are terminating employment with the university, modified the home storage form for use with external agencies who collaborate with the AgCenter and may be involved with use of equipment, and requested that building coordinators monitor office moves to ensure that appropriate updates are made to the inventory system. In addition, the AgCenter utilizes the A&M campus’s web-based inventory application. As explained in their response, many additional controls and checks have been developed and are being put in place to improve property controls to include a streamlined method to request serial number updates, location updates, replacement tag requests, and a location-based approach to conducting inventory. We believe that this collective effort and the full implementation of this plan by June 30, 2018 will resolve this issue.

Information Technology
 118 Knapp Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-4020
 FAX: (225) 578-3629

International Programs
 Sugar Station Building
 South Stadium Road
 110 LSU Union Square
 LSU Box 16090
 Baton Rouge, LA 70803-0106
 (225) 578-6963
 FAX: (225) 578-6775

Sponsored Programs and Intellectual Property
 104 J. Norman Efferson Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-6030



101 J. Norman Efferon Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-4161
 FAX: (225) 578-4143

Corporate Relations
 (225) 578-4238
 FAX: (225) 578-4143

Governmental Relations
 (225) 578-4967
 FAX: (225) 578-4143

Schedule of Prior Audit Findings

Finding Reference Number	2015-002	Accounting Services 103 J. Norman Efferon Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-4648 FAX: (225) 578-0735
Entity's Name	Louisiana State University – Agricultural Center	
Finding Title	Noncompliance with Federal Equipment Management Regulations	Ag Leadership 102 J. Norman Efferon Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-3659 FAX: (225) 578-4225
Single Audit Report Year	2015	
Initial Year of Finding	2015	
Page Number (from Single Audit report)	32	
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of the Interior	Communications 128 Knapp Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-2263 FAX: (225) 578-4524
CFDA Number (s)	10.203/15.808	
"Pass-Through Entity" (if applicable)	N/A	Facilities Planning 210 J. Norman Efferon Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-8731 FAX: (225) 578-7351
Amount of Questioned Costs in Finding	N/A	
Status of Questioned Costs	N/A	
Briefly Describe the Status of the Questioned Costs	N/A	Human Resource Management & Diversity 103 J. Norman Efferon Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-2258 FAX: (225) 578-8284
Status of the Finding	Partially Corrected	
Provide a Description of the Finding Status		

Significant steps have been taken to eliminate unlocated property. Training sessions have been held with unit heads and specific individuals in units who have property control responsibilities. We have identified risk areas and taken preventive measures including developing a set of guidelines/best practices that has been made available to all AgCenter employees and is posted on the AgCenter’s Accounting Services web site, updated exit checklist forms to include inventory as a discussion point with individuals who are terminating employment with the university, modified the home storage form for use with external agencies who collaborate with the AgCenter and may be involved with use of equipment, and requested that building coordinators monitor office moves to ensure that appropriate updates are made to the inventory system. In addition, the AgCenter utilizes the A&M campus’s web-based inventory application. As explained in their response, many additional controls and checks have been developed and are being put in place to improve property controls to include a streamlined method to request serial number updates, location updates, replacement tag requests, and a location-based approach to conducting inventory. We believe that this collective effort and the full implementation of this plan by June 30, 2018 will resolve this issue.

Information Technology
 118 Knapp Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-4020
 FAX: (225) 578-3629

International Programs
 Sugar Station Building
 South Stadium Road
 110 LSU Union Square
 LSU Box 16090
 Baton Rouge, LA 70803-0106
 (225) 578-6963
 FAX: (225) 578-6775

Sponsored Programs and Intellectual Property
 104 J. Norman Efferon Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-6030



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2016-10
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Federal Equipment Management Regulations at the LSU and A&M College
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	36
Federal Grantor Agency (ies)	U.S. Department of Justice, National Aeronautics & Space Administration
CFDA Number (s)	16.unknown/43.unknown
"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	N/A
Status of the Finding	Partially Corrected

Provide a Description of the Finding Status

The centerpiece of our strategy is the development and implementation of our new web-based inventory application, which was completed on schedule for the 2017 inventory cycle. While the stated completion date of June 30, 2017 was achieved, this was for the implementation of the system, not a date by which all issues would be resolved. We have begun reaping the benefits of this technology already. For example, during this year’s cycle (which concludes in December) we have received over 1,200 serial number update requests, more than 10,000 location updates, and 4,500 replacement tag requests. The significance of this should not be overlooked, as the new app has facilitated much better information gathering and communication. However, improvement that will be more visible during audit testing will take some time, and certainly not less than a full inventory cycle from implementation.

In last year’s response we categorized two basic ways that adopting a new inventory process and system were responsive to the finding. One was effectiveness in locating assets, and is built on the location-based approach which is fundamentally different from our listing-based process of the past. We expect to see continuing improvement in future cycles with regards to location accuracy. We also anticipated that we would find many previously unlocated assets, which has also proven correct as we have located 190 assets from the prior three inventory cycles, with a total cost of over \$950,000.

With the implementation behind us and the first cycle nearing completion, Property Management is working on second phase projects that are necessary in order to fully realize the benefits of the new inventory process. The first cycle has taught us valuable lessons about the ways in which campus users are providing updated information in the application, and plans for more efficient consumption of this information are currently being created in order to have fully implemented this plan by June 30, 2018.



Fiscal Services
 Division of Management
 and Finance
 627 North 4th Street
 Baton Rouge, LA 70802

(O) 225.342.4142
 (F) 225.342.4220
www.dcfslouisiana.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

Schedule of Prior Audit Findings

REVISED 10/05/2017

Finding Reference Number	2016-011
Entity's Name	360 – Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Program
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	38
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551, 10.561
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$1,286
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	No costs have been recovered.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





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 Division of Management
 and Finance
 627 North 4th Street
 Baton Rouge, LA 70802

(O) 225.342.4142
 (F) 225.342.4220
www.dcfslouisiana.gov

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Schedule of Prior Audit Findings

REVISED 10/05/2017

Finding Reference Number	2015-006
Entity's Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551, 10.561
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$45,536.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	\$9,297 has been collected.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





State of Louisiana

Louisiana Department of Health Division of Fiscal Management

Schedule of Prior Audit Findings

Finding Reference Number	2016-012
Entity's Name	Health, Louisiana Department of - Office of Public Health
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	40
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.557
"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	N/A
Status of Finding @ 11/20/17	Partially Corrected
Provide a description of the finding status	Corrective action taken includes working with DOA to establish a subrecipient indicator on the SRM PO Header screen, a semi-annual quality control check by OPH staff to assure the indicators are properly marked and the creation and OPH distribution of a Business Objects report that identifies cash basis subrecipient payments of \$750,000 or more, which is the threshold established for the requirement of an annual audit in accordance with Uniform Guidance 2 CFR Part 200 Subpart F Section 200.501. In addition, a new Subrecipient Audit Certification Form was created and required to be completed and signed by all subrecipients, regardless of amount paid, to ascertain if their consolidated receipt of Federal assistance from sources other than LDH

	<p>OPH were \$750,000 or more. If so, instructions to the OPH contract coordinators were distributed for them to verify and certify that a subrecipient audit was filed in the Federal Audit Clearinghouse website. Once OPH contract staff verifies and certifies the filing of the audit, staff then reviews audit findings and makes program specific determinations on the significance of those findings, as it relates to the scope of work to be provided by the subrecipient.</p> <p>LDH also implemented Policy 13.3 in October, 2016 which established requirements for audit tracking by audit type, due date, findings and finding resolutions. To facilitate this, the policy provides an LDH Audit Checklist which is to be completed for every LDH contract. Since the policy was implemented in the second quarter of SFY 2017 no Checklist Forms were completed for the prior year period (SFY 2016) selected by the auditor. Also, full implementation was not observed for SFY 2017 so this finding is considered as partially corrected. It is hoped that full implementation of LDH Policy 13.3 will be realized in SFY 2018 to correct this finding.</p>
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State of Louisiana

Louisiana Department of Health Division of Fiscal Management

Schedule of Prior Audit Findings

Finding Reference Number	2016-013
Entity's Name	Health, Louisiana Department of - Office of Public Health
Finding Title	Noncompliance with Vendor Monitoring and Cost Containment Requirements
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	41
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.557
"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	N/A
Status of Finding @ <u>11/20/17</u>	Fully Corrected
Provide a description of the finding status	Corrective Action was Taken



Office of Vice President for Agriculture

101 J. Norman Efferson Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-4161
 FAX: (225) 578-4143

Corporate Relations
 (225) 578-4238
 FAX: (225) 578-4143

Governmental Relations
 (225) 578-4967
 FAX: (225) 578-4143

Accounting Services
 103 J. Norman Efferson Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-4648
 FAX: (225) 578-0735

Ag Leadership
 102 J. Norman Efferson Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-3659
 FAX: (225) 578-4225

Communications
 128 Knapp Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-2263
 FAX: (225) 578-4524

Facilities Planning
 210 J. Norman Efferson Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-8731
 FAX: (225) 578-7351

Human Resource Management
 & Diversity
 103 J. Norman Efferson Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-2258
 FAX: (225) 578-8284

Information Technology
 118 Knapp Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-4020
 FAX: (225) 578-3629

International Programs
 Sugar Station Building
 South Stadium Road
 110 LSU Union Square
 LSU Box 16090
 Baton Rouge, LA 70803-0106
 (225) 578-6963
 FAX: (225) 578-6775

Sponsored Programs and
 Intellectual Property
 104 J. Norman Efferson Hall
 110 LSU Union Square
 Baton Rouge, LA 70803-0106
 (225) 578-6030

Schedule of Prior Audit Findings

Finding Reference Number	2016-014
Entity's Name	Louisiana State University – Agricultural Center
Finding Title	Weakness in Controls over Federal Reporting Requirements
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	43
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.203
"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	N/A
Status of the Finding	Partially Corrected

Provide a Description of the Finding Status

To correct this weakness, it was determined that in addition to the person who prepares the report and the person who signs the report, there should be another individual who reviews the data. This was easily resolved by adding the Budget Director to the review process. Therefore, the procedure was put in place in December of 2016 immediately after the issue was raised by the auditors in order to correct the matter in FY16-17. However, the confirmation of review and approval of the report was not physically documented and instead was conveyed verbally by the Budget Director to the preparer. The AgCenter will ensure that all review confirmations and approvals will be documented in writing for all future reviews effective immediately.



101 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-4161
FAX: (225) 578-4143

Corporate Relations
(225) 578-4238
FAX: (225) 578-4143

Governmental Relations
(225) 578-4967
FAX: (225) 578-4143

Accounting Services
103 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-4648
FAX: (225) 578-0735

Schedule of Prior Audit Findings

Finding Reference Number	2016-015	Ag Leadership 102 J. Norman Efferson Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-3659 FAX: (225) 578-4225
Entity's Name	Louisiana State University – Agricultural Center	
Finding Title	Weakness in Controls over Federal Research and Development Cluster Expenses	
Single Audit Report Year	2016	Communications 128 Knapp Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-2263 FAX: (225) 578-4524
Initial Year of Finding	2016	
Page Number (from Single Audit report)	45	
Federal Grantor Agency (ies)	U.S. Department of Agriculture	Facilities Planning 210 J. Norman Efferson Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-8731 FAX: (225) 578-7351
CFDA Number (s)	10.203	
"Pass-Through Entity" (if applicable)	N/A	
Amount of Questioned Costs in Finding	N/A	Human Resource Management & Diversity 103 J. Norman Efferson Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-2258 FAX: (225) 578-8284
Status of Questioned Costs	N/A	
Briefly Describe the Status of the Questioned Costs	N/A	
Status of the Finding	Partially Corrected	Information Technology 118 Knapp Hall 110 LSU Union Square Baton Rouge, LA 70803-0106 (225) 578-4020 FAX: (225) 578-3629

Provide a Description of the Finding Status

The AgCenter has put additional review mechanisms in place and is continuing to work on additional controls. The AgCenter committed to putting in place a review mechanism by the end of the federal fiscal year, which was September 30, 2017. Documents demonstrating review were maintained and provided upon request showing review was completed on July 31, 2017, which is within the federal fiscal year. What remains to be done is establishing a process whereby the drawdowns done by the A&M campus Sponsored Programs Accounting Office (SPA) are coordinated with the AgCenter such that the AgCenter first confirms the accuracy of the proposed drawdown. The AgCenter has been working with A&M campus SPA to try to resolve this issue and will continue to do so in order for this plan to be fully corrected by June 30, 2018.

International Programs
Sugar Station Building
South Stadium Road
110 LSU Union Square
LSU Box 16090
Baton Rouge, LA 70803-0106
(225) 578-6963
FAX: (225) 578-6775

Sponsored Programs and Intellectual Property
104 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-6030

Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

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COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2016-016
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2016
Initial Year of Finding	2010
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$171,094,466
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

<p>Provide a description of the finding status</p>	<p>OCD-DRU in partnership with HUD continue to provide additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. The guidelines resulted in the issuance of Action Plan Amendments No 65, which, in combination with existing APA Nos 58, 59 and 60, will allow more previously identified non-compliant recipients to return home and/or elevate and become compliant with the program.</p>
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Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

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Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2015-010
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2015
Initial Year of Finding	2010
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$263,222,134
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

<p>Provide a description of the finding status</p>	<p>OCD-DRU in partnership with HUD continue to provide additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. The guidelines resulted in the issuance of Action Plan Amendments No 65, which, in combination with existing APA Nos 58, 59 and 60, will allow more previously identified non-compliant recipients to return home and/or elevate and become compliant with the program.</p>
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Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

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Schedule of Prior Audit Findings

Finding Reference Number	2014-005
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2014
Initial Year of Finding	2010
Page Number (from Single Audit report)	30
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$940,075,694
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed

Mr. Stanley Gimont

February 21, 2017

Page 2

Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).
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Office of Community Development

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Schedule of Prior Audit Findings

Finding Reference Number	2016-017
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2016
Initial Year of Finding	2011
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$5,650,504
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OCD-DRU and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant applicant's situation and to formulate an approach to collection efforts if needed. The collection guidelines were approved by HUD on June 20, 2014.</p>
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Office of Community Development

Disaster Recovery Unit

State of Louisiana

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Schedule of Prior Audit Findings

Finding Reference Number	2015-011
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2015
Initial Year of Finding	2011
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$18,034,418
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OCD-DRU and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant applicant's situation and to formulate an approach to collection efforts if needed. The collection guidelines were approved by HUD on June 20, 2014.</p>
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Office of Community Development

Disaster Recovery Unit

State of Louisiana

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Schedule of Prior Audit Findings

Finding Reference Number	2014-006
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2014
Initial Year of Finding	2011
Page Number (from Single Audit report)	33
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$59,972,548
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed

September 6, 2017

Page 2

Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).
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Director

Schedule of Prior Audit Findings

Finding Reference Number	2016-018
Entity's Name	Louisiana Workforce Commission
Finding Title	Improper Benefit Payments
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	50
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$2,112
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The identified questioned costs have been allowed as per the initial determination letter dated 8/30/2017 from USDOL.
Status of Finding	Fully corrected
Provide a description of the finding status	As per USDOL's final determination letter dated 12/20/2017, this finding has been corrected.



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Schedule of Prior Audit Findings

Finding Reference Number	2016-019
Entity's Name	Louisiana Workforce Commission
Finding Title	Improper Change Management
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	54
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"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	Training Fully corrected Regression Testing Partially Corrected - With respect to the regression testing component of this audit finding, the LWC concurs and continues to work with Geographic Solutions Inc. (GSI) to ensure proper and complete testing. The LWC and GSI are exploring additional methods of development and testing in support of quality regression testing.



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Schedule of Prior Audit Findings

Finding Reference Number	2016-020
Entity's Name	Louisiana Workforce Commission
Finding Title	Improper System Implementation
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	55
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"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	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2016-021
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Controls Over Federal Reporting Requirements
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	57
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"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	Not Corrected
Provide a description of the finding status	<p>GSI is currently in the process of rewriting the ETA 227 report. This report will be used for Populations 12, 13, 14 and 15. The estimated completion date for the ETA 227 rewrite is October 31st, 2017. At that time, data validation will begin on the report to determine any deficiencies with the new code. Estimated date to pass data validation is January 2018.</p> <p>USDOL guidance has been requested for ETA 191 Line 6 and ETA 2112 Line 36 and 46. Clarification is also required in relation to certain prior quarter adjustments being reported on the ETA 191.</p>



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Schedule of Prior Audit Findings

Finding Reference Number	2016-022
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Federal Regulations over Benefit Overpayments
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	59
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"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	Numerous areas were identified in this section. Investigations Portal: Partially Corrected - The LWC is still on target to have all cases up to date by July 8, 2018. HiREBPC, IRORA and Lockbox: Fully corrected - Resolved as of August 2017 Unreliable Overpayments Establishments Report: Partially Corrected – GSI will restructure the overpayment code, as a means of stabilizing reports and overpayment functionality.



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Schedule of Prior Audit Findings

Finding Reference Number	2016-023
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Interstate Benefit Payment Plan
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	62
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"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	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2016-024
Entity's Name	Louisiana Workforce Commission
Finding Title	Poor Contract for Services
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	64
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"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

LWC believed that it had substantially complied with the explicit recommendations of last year's audit report on this issue. With respect to the escrow clause and as noted in the finding and as recommended by the Legislative Auditor in the 2016 audit, LWC amended its contract with GSI during 2017 to include an escrow clause for source code, but the amendment does not include a provision for inclusion of infrastructure, such as computer hardware, and other systems that might be required for execution of the source code. The LWC will continue to work with GSI and OTS to identify a resolution to this issue that appropriately balances the risk posed and the cost of mitigating it.



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Schedule of Prior Audit Findings

Finding Reference Number	2016-025
Entity's Name	Louisiana Workforce Commission
Finding Title	Weak Security Controls
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	65
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"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	The LWC concurs with the aspect of this finding that relates to the employee with overlapping duties. The employee at issue has since retired from the employ of the LWC and is now a WAE of the OTS.



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State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2016-026
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Lack of Controls over Federal Cash Management
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit Report)	69
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.607/608
“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	LHSC/Financial Services are continuing to explore ways that will allow the vouchering/reimbursement process to be automated. LHSC has started separating voucher requests when a funding source has been verified and vouchers are being prepared for actual expenses, not projected expenditures. Additional Seed has also been requested and approved to aid cash flow issues. LHSC has hired additional staff to handle the volume.

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Schedule of Prior Audit Findings

Finding Reference Number	2016-027
Entity’s Name	Department of Transportation and Development
Finding Title	Inadequate Controls over Wage Rate Requirements
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	71
Federal Grantor Agency (ies)	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	Fully Corrected

Provide a description of the finding status To address the exceptions identified with DOTD's compliance with the Engineering Directives and Standards Manual (EDSM) requirements of a minimum of at least one employee interview performed each quarter for federally funded projects with an original contract amount of \$500,000 or more, we offer the following control enhancements.

Status: Issue has been resolved. Revised existing process/procedure to address finding.

Corrective Action Taken:

- Effective January 2017; Office of Operations



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assigned one employee per District (District Coordinator) to be responsible for ensuring site interviews are performed and required documentation is scanned into the system of record.

- District Coordinator regularly reports to Compliance Programs Section Labor Compliance Program Manager. Labor Compliance Manager reports to Department Executive Staff including Undersecretary quarterly results through Fiscal Year Ending June 30, 2017.
- Effective May 18, 2017 EDSM III.1.1.9 was revised to reflect “new” language: To comply with 29 CFR 5.6(a)(3) a minimum of one project site interview shall be completed on all projects with a wage decision.
- Revised language in the SOP Manuals for all those employees affected to reflect the newly revised EDSM.

To address the exceptions identified with DOTD's compliance with the Copeland Act ensuring that contractor's estimates are only approved after all required payrolls for the service period are submitted.

Status: Resolved

Corrective Action Taken:

- Effective with the January 11, 2017 letting and thereafter, the AASHTOWare Civil Rights and Labor (CR&L) Software is being utilized to ensure Compliance with the Copeland Act.
- For any legacy projects that utilize an alternate process, the Labor Compliance Program Manager has revised procedure/process to address audit finding.
- SOP Manual is being revised to reflect process/procedure change.



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Schedule of Prior Audit Findings

Finding Reference Number	2016-028
Entity's Name	Department of Transportation and Development
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2016
Initial Year of Finding	2014
Page Number (from Single Audit report)	73
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.205;20.219
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$171.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	We have reviewed the documentation provided by the LLA for the \$171 exception. As background information, this project was originally with a large local consolidated government that created a new metropolitan organization (MPO) to serve the region during this time period. The entities agreement with DOTD was subsequently transferred to the new MPO. Our records show that the payment in question was made to the original public body and was subsequently reimbursed. Upon reimbursement, payment was made to the new MPO. It should be noted that this was all corrected prior to the auditor reviewing the file.
Status of Finding	Fully Corrected



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Provide a description of the finding status

Regarding the issues surrounding the Recreational Trails (RT) Program, the work plan put together to address the FHWA process review over this area is still in process. Specific work tasks have been generated and estimated completion as of this time is Fall 2017. It should be noted that these processes will enhance the overall RT program. Specific controls have been put into place to address the monitoring portion of this finding. These are as follows:

- DOTD has provided and required a site visit template be completed by CRT for open projects;
- DOTD has implemented an invoice submittal checklist that tracks invoice payment history and status of site visits.
- DOTD regularly communicates with the CRT Project Manager. A detailed binder documenting communication between DOTD and CRT exists. Communication is primarily through email.
- The DOTD Deputy Undersecretary and Undersecretary have met multiple times with CRT executive staff to address open issues.

Regarding the proof of payment, the following was done:

- Project Managers received refresher training in payment requirements by the LPA Director.
- CCS implemented additional controls and responsibilities, retrained applicable employees, and performed a self-audit of all files. The Audit section also worked with the CCS Director to perform an audit of the files.
- Proof of payment documentation was previously obtained and is maintained on file.



LOUISIANA DEPARTMENT OF EDUCATION

Schedule of Prior Audit Findings

Finding Reference Number	2014-012
Entity's Name	Education, Department of
Finding Title	Misappropriation of Public Funds
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	42
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.287
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$129,402
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Based upon a determination letter received from the USDOE, the questioned costs are resolved.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed because in accordance with 2 CFR Part 200.511(b)(3) 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 on the audit finding; and a management decision was not issued.

Louisiana Believes.



Office of the President

Schedule of Prior Audit Findings

Finding Reference Number	2015-019
Entity's Name	Grambling State University
Finding Title	Untimely Determination of Students' Withdrawal Dates
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	62
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"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	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2015-021
Entity's Name	South Louisiana Community College
Finding Title	Inaccurate Reporting of Student Enrollment Status
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	65
Federal Grantor Agency (ies)	US 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	n/a
Status of Finding	Partially corrected
Provide a description of the finding status	SLCC was following LCTCS policy and instructions for recording and reporting graduates/completers, but the instructions are incomplete and will require updating to obtain compliance for future reporting. Until the LCTCS policy and instructions for reporting enrollment and graduates are updated, effective immediately, the Registrar and Financial Aid offices have created a manual process for checking graduates in NSLDS.



Schedule of Prior Audit Findings

Finding Reference Number	2015-022
Entity's Name	South Louisiana Community College
Finding Title	Inadequate Administration over Federal Direct Student Loans Program
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	66
Federal Grantor Agency (ies)	US 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	n/a
Status of Finding	Partially Corrected
Provide a description of the finding status	SLCC Financial Aid office has updated their policy and procedures to offer Direct Loan awards during the initial awarding of aid for students. Students will have the option to Accept, Decline, or Partially Accept their Direct Loan. The timing of the implementation of this expanded award offer of Direct Loans in an automatic package process, occurred after the Fall 2016 term package cycle. This created an award cycle that utilized the manual awarding of loans via student request and the automated packing of loans. The financial aid office has worked with this two-tiered approach to bring the awarding of Direct Loans into compliance. In addition to resolving the offered loan issue, the Financial Aid office has expanded the training for one term loan requests and is ensuring that the student's subsidized eligibility is awarded to the students' annual limit, prior to unsubsidized eligibility being utilized.



Schedule of Prior Audit Findings

Finding Reference Number	2015-023
Entity's Name	South Louisiana Community College
Finding Title	Inadequate Controls over Return of Title IV Funds
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$53,196
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Per final audit determination, no further action is required.
Status of Finding	Fully corrected
Provide a description of the finding status	SLCC Financial Aid office has implemented a Return of Title IV Funds process to resolve the inadequate controls over the Return to Title IV process.



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Office of the Vice Chancellor for Administration and Finance

October 19, 2017

TO: Mr. Afranie Adomako, CPA
Director of Management and Finance DOA
Baton Rouge, Louisiana 70804

FROM: Jullin Renthrope, CPA, CGMA, CFE, CGFM, CGFO
Vice Chancellor for Administration and Finance
Southern University at New Orleans
6400 Press Drive
New Orleans, LA 70126

SUBJECT: Schedule of Prior Audit Findings – Addendum to the Schedule of Expenditures of Federal Awards

The following is the requested information for Southern University at New Orleans.

Schedule of Prior Audit Findings

Finding Reference Number	2016-029
Entity's Name	Southern University at New Orleans
Finding Title	Inadequate Controls over TRIO Earmarking
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U. S. Department of Education
CFDA Number (s)	84.042/044
"Pass-Through Entity" (if applicable)	N/A



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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	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Office of the Vice Chancellor for Administration and Finance

October 19, 2017

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Director of Management and Finance DOA
Baton Rouge, Louisiana 70804

FROM: Jullin Renthrope, CPA, CGMA, CFE, CGFM, CGFO
Vice Chancellor for Administration and Finance
Southern University at New Orleans
6400 Press Drive
New Orleans, LA 70126

SUBJECT: Schedule of Prior Audit Findings – Addendum to the Schedule of Expenditures of Federal Awards

The following is the requested information for Southern University at New Orleans.

Schedule of Prior Audit Findings

Finding Reference Number	2016-030
Entity's Name	Southern University at New Orleans
Finding Title	Noncompliance with Eligibility Requirements
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	77
Federal Grantor Agency (ies)	U. S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	NA



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Amount of Questioned Costs in Finding	\$33,777
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	SUNO repaid the \$37,777 of ineligible Federal Pell Grant and Federal Direct Loan program funds and provided documentation of the repayments to the U.S. Department of Education.
Status of Finding	Partially Corrected
Provide a description of the finding status	The following procedures are in place: review affected students ISIR and comment codes, review NSLDS Loan History for default code identified on ISIR, obtain verification from U.S. DOE of default clearance, final approval by the Director of Student Financial Aid, review report of students with default status to ensure default status is resolved. Corrective action is still being implemented, completion date is not determinable at this time.



Dr. Rodney A. Ellis
Chancellor



Schedule of Prior Audit Findings

Finding Reference Number	2016-031
Entity's Name	Southern University at Shreveport
Finding Title	Inadequate Control over TRIO Stipend Payments
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	78
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.047
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$4,050
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Repayment to the U.S. Department of Education was completed on April 28, 2017.
Status of Finding	Partially corrected
Provide a description of the finding status	SUSLA implemented a new certification form that must be signed by the director prior to submitting the stipend payments for processing. The grant accountant performs a 100% review of the stipend payments requested. Any discrepancies are submitted back to the program for review and correction. Corrective action is still being implemented, completion date is not determinable at this time.

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 Division of Management
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Schedule of Prior Audit Findings

REVISED 10/12/2017

Finding Reference Number	2016-032
Entity's Name	360 – Department of Children & Family Services
Finding Title	Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan
Single Audit Report Year	2016
Initial Year of Finding	2012
Page Number (from Single Audit report)	80
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“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	Working with contractor on a monitoring plan, implemented the case review, but contractor did not adequately monitor the sub recipients to ensure files were complete. Completion date is not determinable at this time. But DCFS is working with LWC to correct the issue.





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Schedule of Prior Audit Findings

REVISED 03/05/2018

Finding Reference Number	2016-033
Entity's Name	360 – Department of Children & Family Services
Finding Title	Inadequate Control over TANF Eligibility Documentation
Single Audit Report Year	2016
Initial Year of Finding	2013
Page Number (from Single Audit report)	82
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$5,994.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	No costs have been recovered.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





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Schedule of Prior Audit Findings

REVISED 10/05/2017

Finding Reference Number	2015-035
Entity's Name	360 – Department of Children & Family Services
Finding Title	Inadequate Control over TANF Eligibility Documentation
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	84
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$22,772.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	No cost has been recovered.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





Fiscal Services
 Division of Management
 and Finance
 627 North 4th Street
 Baton Rouge, LA 70802

(O) 225.342.4142
 (F) 225.342.4220
www.dcfslouisiana.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

Schedule of Prior Audit Findings

REVISED 10/05/2017

Finding Reference Number	2015-036
Entity's Name	360 – Department of Children & Family Services
Finding Title	Inadequate Controls over Foster Care Program Payments
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	86
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.658
“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	Fully Corrected
Provide a description of the finding status	Corrective action was taken





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Schedule of Prior Audit Findings

REVISED 10/05/17

Finding Reference Number	2014-020
Entity's Name	360 – Department of Children & Family Services
Finding Title	Noncompliance with TANF Eligibility Requirements
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	55
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$10,388.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	All conditions in 2 CFR Part 200.511 (b) (3) have been met
Status of Finding	No Further Action Needed
Provide a description of the finding status	All conditions in 2 CFR Part 200.511 (b) (3) have been met





State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 22, 2018

Schedule of Prior Audit Findings

Finding Reference Number	2016-034
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Service Providers
Single Audit Report Year	2016
Initial Year of Finding	2012
Page Number (from Single Audit report)	84
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$8,703.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds returned on the CMS 64.9P line 10A, for Quarter ending 6/30/17.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCDD will review current NOW policies to ensure that proper payments are made and flexibility is maintained. Recurrence was due to claims for waiver services that were not documented in accordance with established policies.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 22, 2018

Schedule of Prior Audit Findings

Finding Reference Number	2016-035
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Quarterly Federal Expenditure Reporting
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	86
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	
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	LDH Fiscal has updated procedures related to the preparation, reconciliation, and review of the quarterly federal expenditure reporting. LDH is currently in the process of contracting with a consultant to assist with the preparation of the quarterly federal expenditure reporting, identify efficiency improvements in procedures and processes, and train staff. Recurrence can be attributed to significant difficulties with recruiting and retaining staff as well as an increase in the complexity of the work.



State of Louisiana

Louisiana Department of Health
Office of Management and Finance

October 4, 2017

Schedule of Prior Audit Findings

Finding Reference Number	2016-036
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Third Party Liability Requirements
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	88
Federal Grantor Agency (ies)	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	
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



State of Louisiana

Louisiana Department of Health
Office of Management and Finance

October 4, 2017

Schedule of Prior Audit Findings

Finding Reference Number	2015-038
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Uncompensated Care Payments to Two Hospitals
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	89
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$11,789,463.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed because the federal agency confirming that no further action is needed regarding questioned costs has send documentation indicating such.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



State of Louisiana

Louisiana Department of Health
Office of Management and Finance

October 4, 2017

Schedule of Prior Audit Findings

Finding Reference Number	2014-021
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments of Medicaid Claims
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	57
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$760,057.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds returned on the CMS 64.9P line 10A, for Quarter ending 6/30/17.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



State of Louisiana

Louisiana Department of Health
Office of Management and Finance

October 4, 2017

Schedule of Prior Audit Findings

Finding Reference Number	2014-022
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Non-Emergency Medical Transportation Services Providers
Single Audit Report Year	2014
Initial Year of Finding	2008
Page Number (from Single Audit report)	58
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$526,550.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds returned on the CMS 64.9P line 10A, for Quarter ending 6/30/17.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



State of Louisiana

Louisiana Department of Health
Office of Management and Finance

October 4, 2017

Schedule of Prior Audit Findings

Finding Reference Number	F-11-HHS-DHH-1
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	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 (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$2,354,795.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed because the federal agency confirming that no further action is needed regarding questioned costs has send documentation indicating such.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



Finding Reference Number	2016-037
Entity's Name	Juvenile Justice, Department of Public Safety and Corrections, Office of
Finding Title	Failure to Establish Approved Rates for Residential Care Facilities
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	89
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.658
"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	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



Finding Reference Number	2015-049
Entity's Name	Juvenile Justice, Department of Public Safety and Corrections, Office of
Finding Title	Unsupported and Unapproved Rates for Residential Care Facilities
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	108
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.658
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	Unable to determine
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	DCFS received a determination letter from DHHS - ACF on 5/8/17. ACF disallowed \$1,689,956 as a result of this prior year finding. DCFS repaid the money in August 2017.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



Finding Reference Number	2015-048
Entity's Name	Juvenile Justice, Department of Public Safety and Corrections, Office of
Finding Title	Inaccurate Billing of Foster Care Administrative Costs
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	106
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.658
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	Unable to determine
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	DCFS received a determination letter from DHHS - ACF on 5/8/17. ACF disallowed \$601,424 as a result of this prior year finding. DCFS repaid the money in August 2017.
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken.



Finding Reference Number	2014-029
Entity's Name	Juvenile Justice, Department of Public Safety and Corrections, Office of
Finding Title	Unsupported Rates for Residential Care Facilities
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	72
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.658
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	Unable to determine
Status of Questioned Costs	No further action needed.
Briefly describe the status of the Questioned Costs	In accordance with 2 CFR Part 200.511 (b)(3), all 3 of the following conditions were met, and as a result, no further action is needed: 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; and 3. A management decision was not issued.
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken.



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-2051
www.laworks.net

John Bel Edwards, Governor
Ava Dejoie, Executive Director

Office of the Executive Director

Schedule of Prior Audit Findings

Finding Reference Number	2015-052
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Subrecipient Monitoring for Community Services Block Grant
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	114
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.569
"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	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2016-038
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	91
Federal Grantor Agency (ies)	Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$9,680,202.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2015-053
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	115
Federal Grantor Agency (ies)	Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,908,346.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
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JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2014-031
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,780,897.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken

**Governor's Office of Homeland Security
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State of Louisiana**

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JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2013-031
Entity's Name	111 – Homeland Security and Emergency Preparedness
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 (ies)	Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$23,702,363.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken