

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2019
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2019

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2019

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 30, 2019, 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. This report is available on the Legislative Auditor's website at www.la.gov. A copy of this report is also being submitted to the Federal Audit Clearinghouse (FAC). The FAC will retain an archival copy of the report and make the report publicly available on its website at <https://harvester.census.gov/facweb>. 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 26, 2020



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 26, 2020

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, 2019.

The state's June 30, 2019, basic financial statements were issued on December 30, 2019. This year, we issued unmodified opinions for all opinion units.

The State of Louisiana's 2019 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 37 reported findings, 12 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$10 million. The respective federal grantors will ultimately determine the resolution of those questioned costs. For fiscal year 2019, we issued a Disclaimer of Opinion on the state's compliance with Eligibility requirements applicable to the Children's Health Insurance Program and Medicaid Cluster. We also issued qualified opinions on the state's compliance with (1) Procurement and Suspension and Debarment requirements and Special Tests and Provisions requirements applicable to the Research and Development Cluster; (2) Subrecipient Monitoring requirements applicable to the WIOA Cluster; (3) Subrecipient Monitoring requirements applicable to the Highway Planning and Construction Cluster; and (4) Activities Allowed or Unallowed and Special Tests and Provisions requirements applicable to the Children's Health Insurance Program and the Medicaid Cluster.

Instances of material weaknesses were identified in the internal controls over preparing complete and accurate annual fiscal reports for two entities. Material weaknesses in the internal controls over federal compliance were also identified.

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

March 26, 2020

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In addition, during fiscal year ended June 30, 2019, the state's Medicaid program paid \$5.5 billion to managed care organizations to provide Medicaid benefits to approximately 1.4 million recipients who were determined eligible based on a methodology using federal income tax data known as modified adjusted gross income (MAGI). The Louisiana Department of Health (LDH) did not use federal tax data to verify critical Medicaid and Children's Health Insurance Program eligibility factors, increasing the risk that applicants could be determined eligible when they are ineligible. As of the issuance of this report, we have been unable to verify the eligibility of these MAGI-determined recipients because federal and state laws prohibit our use of federal or state income tax records for these purposes. Considering rising state health care costs and limited budgets, it is important to ensure that Medicaid dollars are spent appropriately. Proper and timely eligibility decisions are critical to ensure LDH does not expend state and federal funds for ineligible individuals. In the event the federal government identifies ineligible participants based on the income requirements, the costs could be disallowed requiring the state to return the federal share of those Medicaid costs to the federal government, resulting in a liability to the state.

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:ch

TRANSMITTAL 2019

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2019

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Executive Summary

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

Introduction

The Single Audit Report for the fiscal year ended June 30, 2019, 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 37 findings were reported within this year's Single Audit Report. This total includes 12 (32%) findings that were repeat findings from a prior audit.

The 2019 Single Audit Report discloses federal questioned costs of \$9,912,111 that are detailed within the findings 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.

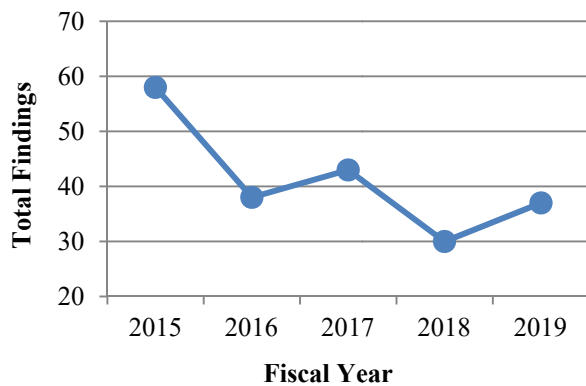
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

Findings and Federal Questioned Costs by State Agency

State Agencies with Single Audit Findings	Number of Findings (Number of Repeats)	Federal Questioned Costs
Agriculture and Forestry, Department of	2 (0)	\$0
Children and Family Services, Department of	4 (0)	7,309
Executive Department – Division of Administration – Office of Community Development	2 (2)	7,740,337
Executive Department – Division of Administration – Office of Group Benefits	1 (0)	0
Health, Louisiana Department of	13 (6)	1,437,378
Juvenile Justice, Department of Public Safety and Corrections, Office of	1 (0)	6,109
Louisiana State University and Related Campuses	2 (1)	137,317
Louisiana State University Health Sciences Center - Shreveport	2 (0)	0
Louisiana Workforce Commission	3 (2)	0
Revenue, Louisiana Department of	2 (1)	0
Southeastern Louisiana University	2 (0)	589,770
Southern University at Baton Rouge	1 (0)	0
Transportation and Development, Department of	2 (0)	0
Total	37 (12)	\$9,912,111*

*There are two current-year findings reporting the same federal questioned costs of \$6,109; finding 2019-020 at the Department of Children and Family Services (DCFS) (primary recipient) and finding 2019-035 at the Office of Juvenile Justice under the Department of Public Safety and Corrections (subrecipient of DCFS). Therefore, \$6,109 is not duplicated in the federal questioned costs total above.

Trend of Findings over the Past Five Years

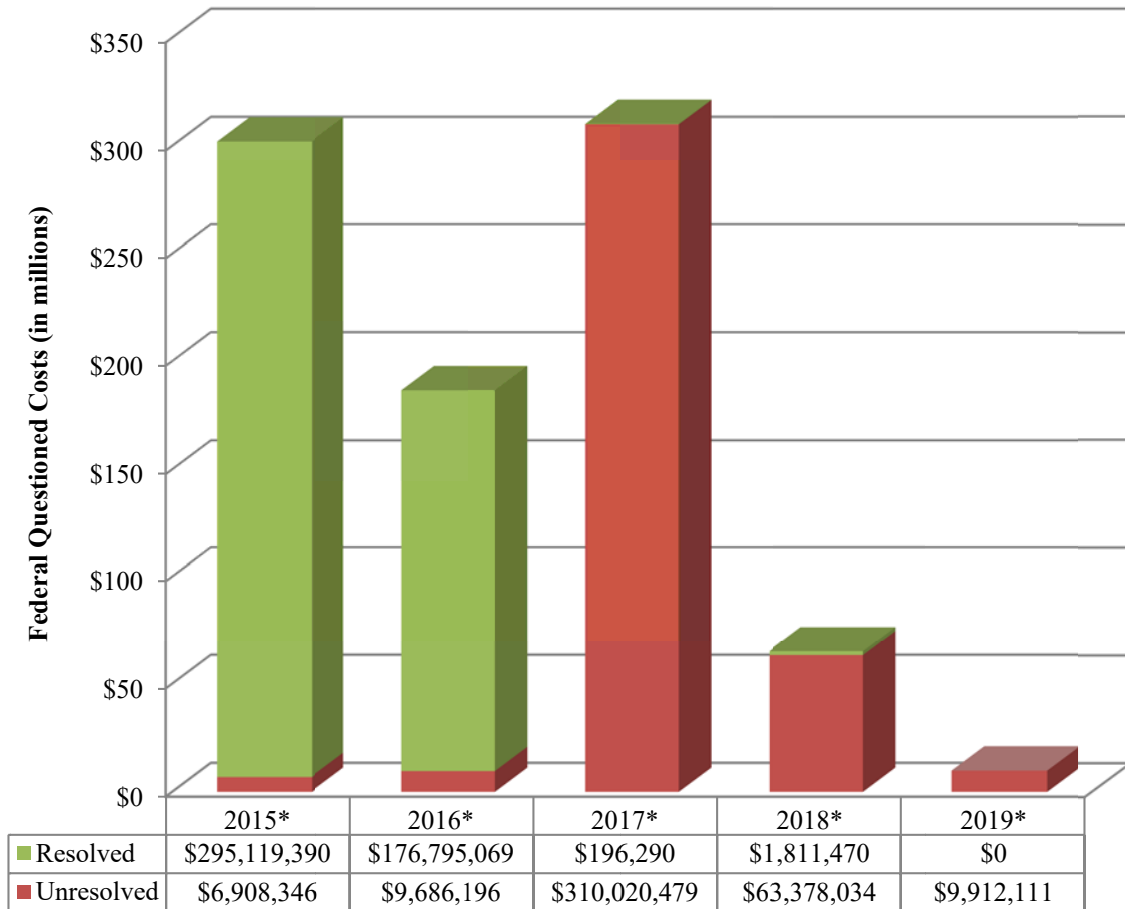


Fiscal Year 2019 Comparison of Repeat Findings to New Findings



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

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



*Of the 2019 total questioned costs, \$7,740,337 (78%) are related to two current-year findings [2019-008 and 2019-009 at the Executive Department – Division of Administration – Office of Community Development presented in the Schedule of Findings and Questioned Costs (Schedule C)].

These same two findings in 2018, 2017, 2016, and 2015 accounted for 97%, 99%, 95%, and 93% of the total questioned costs, respectively. Findings 2018-014 and 2018-015 had questioned costs totaling \$63,161,093 in 2018; findings 2017-010 and 2017-011 had questioned costs totaling \$308,789,598 in 2017; findings 2016-016 and 2016-017 had questioned costs totaling \$176,744,970 in 2016; findings 2015-010 and 2015-011 had questioned costs totaling \$281,256,552 in 2015.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

Material Weaknesses in Internal Control
Financial Statement Findings

As a result of the 2019 Single Audit, the following two findings were considered to be material weaknesses in internal control over financial reporting and are reported in detail in Schedule B.

2019-003 - Inadequate Preparation of the Annual Fiscal Report (*Louisiana Department of Revenue*) (Schedule B, pages 19-21)

2019-004 - Inadequate Controls over Reporting Loan Program Information in the Schedule of Expenditures of Federal Awards (*Southeastern Louisiana University*) (Schedule B, pages 21-22)

Opinions on Compliance
with Requirements Applicable to
Major Federal Programs

As a result of the 2019 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

Research and Development Cluster (Qualified Opinion on Procurement and Suspension and Debarment, and Special Tests and Provisions)

2019-005 - Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center (AgCenter) and the Pennington Biomedical Research Center (PBRC) (*Louisiana State University and Related Campuses*) LSU A&M, the AgCenter, and PBRC did not ensure compliance with federal procurement requirements for fiscal year 2019. LSU implemented a new internal federal procurement policy on July 1, 2018, to be in accordance with Uniform Guidance; however, the policy contained several exemptions to competitive solicitation allowed under the state University Pilot Procurement Code (UPPC) that are not considered exemptions per Uniform Guidance. Failure to comply with the federal procurement standards resulted in noncompliance with federal regulations (Schedule C, pages 27-29).

2019-015 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (*Louisiana State University and Related Campuses*) LSU A&M, for the second consecutive year, and the AgCenter, for the third consecutive year, did not have adequate controls in place to ensure compliance with special tests and provisions

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2019

requirements. Failure to fully implement controls over key personnel requirements could result in noncompliance with special tests and provisions requirements (Schedule C, pages 46-47).

WIOA Cluster (Qualified Opinion on Subrecipient Monitoring)

2019-011 - Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*) The Louisiana Workforce Commission (LWC) did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. WIOA program expenditures totaled \$39 million during fiscal year 2019, with approximately \$36 million provided to subrecipients who were not adequately monitored. Failure to perform adequate monitoring impairs LWC's ability to ensure that program funds passed through to its subrecipients are spent in accordance with program regulations and increases the risk of improper payments that the state may have to repay to the federal government (Schedule C, pages 38-39).

Highway Planning and Construction Cluster (Qualified Opinion on Subrecipient Monitoring)

2019-014 - Noncompliance and Inadequate Controls Related to Highway Planning and Construction Cluster Subrecipient Monitoring (*Department of Transportation and Development*) The Department of Transportation and Development (DOTD) did not adequately monitor subrecipients of the Highway Planning and Construction Cluster (HPCC) programs. Failure to properly monitor subrecipients may result in noncompliance with federal regulations and increases the likelihood of disallowed federal funds that DOTD may have to return to the federal grantor (Schedule C, pages 43-45).

93.767 - Children's Health Insurance Program and Medicaid Cluster (Disclaimer of Opinion on Eligibility; Qualified Opinion on Activities Allowed or Unallowed and Special Tests and Provisions)

2019-028 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations (*Louisiana Department of Health*) For the second consecutive year, the Louisiana Department of Health (LDH) failed to design and maintain adequate internal control over MAGI-based eligibility determinations in the Children's Health Insurance Program (LaCHIP) and the Medical Assistance Program, CFDA 93.778 (Medicaid). Due to inability to obtain sufficient audit evidence, the auditors were unable to adequately test MAGI-based LaCHIP and Medicaid eligibility (Schedule C, pages 69-70).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2019

2019-029 - Noncompliance on Managed Care Premium Payments (*Louisiana Department of Health*) LDH made premium payments totaling approximately \$4.8 billion to the Healthy Louisiana managed care organizations (MCOs) without first receiving required contract amendment approvals. Also, LDH made payments totaling approximately \$868 million for service dates outside of the certification period provided by the actuary's rate certification letter. By paying the MCOs prior to contract amendment approvals, LDH may have made payments without proper authorization that were noncompliant with state procurement regulations. By paying the MCOs with rates outside of the rate certification period, LDH may have violated federal regulations requiring payments using actuarial sound rates (Schedule C, pages 71-73).

2019-030 - Noncompliance with Managed Care Provider Enrollment Requirement (*Louisiana Department of Health*) For the second consecutive year, LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. LDH noted that enrollment and screening of managed care providers will not be performed until the new provider management system is implemented. LDH will continue to be in violation of federal law until a new provider enrollment system is implemented and all providers are enrolled in the new system (Schedule C, pages 73-74).

2019-032 - Noncompliance with Provider Revalidation and Screening Requirements (*Louisiana Department of Health*) For the second consecutive year, LDH did not perform five-year revalidations; screenings based on categorical risk of fraud, waste or abuse; and monthly checks of the federal excluded party database, as required by federal regulations for all LaCHIP and Medicaid fee-for-service providers. In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. Proper enrollment and revalidation, including screening based on categorical risk and monthly checks of required databases, would enable the state to identify ineligible providers that should be rejected or excluded from the program. Not performing the required revalidations and screenings increases the risk that providers will continue to perform services for Medicaid recipients when they should be excluded (Schedule C, pages 77-78).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2019

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2019 Single Audit, the following 15 findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2019-005 - Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center and the Pennington Biomedical Research Center (*Louisiana State University and Related Campuses*) (See summary, page xii.)

2019-007 - Lack of Controls over Suspension and Debarment Requirements (*Department of Agriculture and Forestry*) (See Schedule C, pages 30-31.)

2019-010 - Inadequate Source Code Escrow Agreement (*Louisiana Workforce Commission*) (See Schedule C, pages 37-38.)

2019-011 - Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*) (See summary, page xiii.)

2019-012 - Weak Security Controls (*Louisiana Workforce Commission*) (See Schedule C, pages 40-41.)

2019-014 - Noncompliance and Inadequate Controls Related to Highway Planning and Construction Cluster Subrecipient Monitoring (*Department of Transportation and Development*) (See summary, page xiii.)

2019-015 - Noncompliance with and 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, pages xii-xiii.)

2019-023 - Inadequate Controls over Healthy Louisiana Premium Payments (*Louisiana Department of Health*) (See Schedule C, pages 60-61.)

2019-028 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations (*Louisiana Department of Health*) (See summary, page xiii.)

2019-029 - Noncompliance on Managed Care Premium Payments (*Louisiana Department of Health*) (See summary, page xiv.)

2019-030 - Noncompliance with Managed Care Provider Enrollment Requirement (*Louisiana Department of Health*) (See summary, page xiv.)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2019

2019-031 - Noncompliance with Prenatal Service Third-Party Liability Requirements
(*Louisiana Department of Health*) (See Schedule C, pages 75-76.)

2019-032 - Noncompliance with Provider Revalidation and Screening Requirements
(*Louisiana Department of Health*) (See summary, page xiv.)

2019-036 - Weakness in Controls with Special Tests and Provisions Requirements
(*Louisiana State University Health Sciences Center - Shreveport*) (See Schedule C, pages 84-85.)

2019-037 - Weaknesses in Controls over Federal Research and Development Expenses
(*Louisiana State University Health Sciences Center - Shreveport*) (See Schedule C, pages 85-87.)

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, 2019, the state of Louisiana reported more than \$17 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, 2019, as defined by the criteria mentioned above, accounted for approximately 69% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2019.

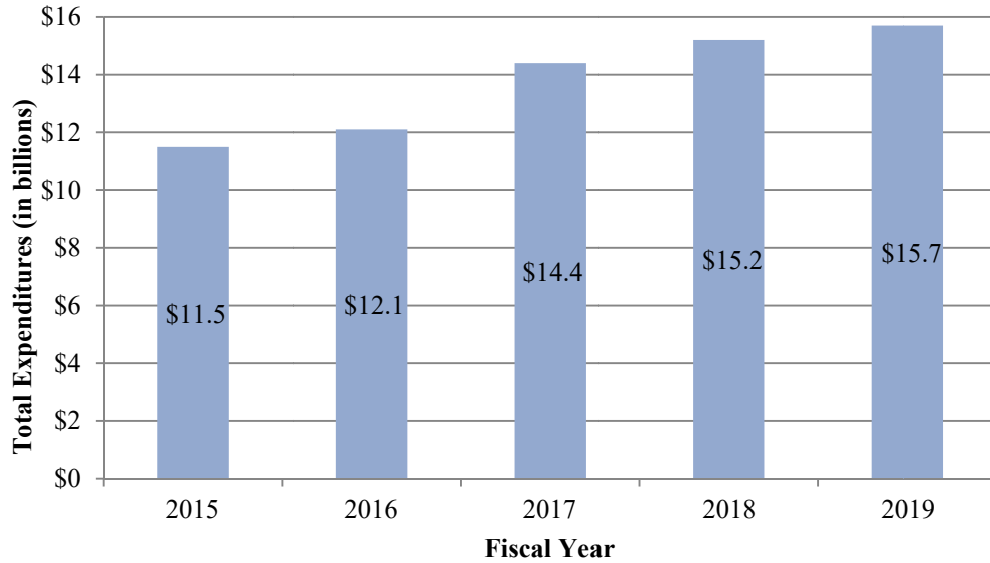
The following graphs illustrate total expenditures of federal awards disbursed by the state. Illustrations include the trend of expenditures (excluding loan programs) over the past five years, total major programs versus other programs, the percentage of total federal awards by federal agency, and the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

EXECUTIVE SUMMARY

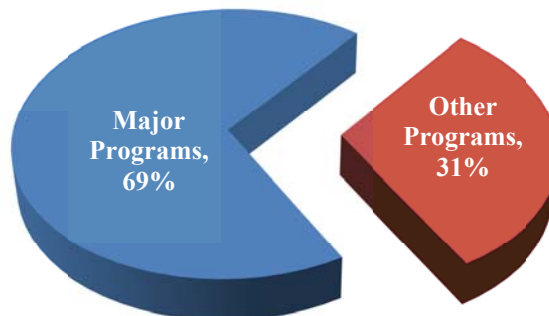
For the Fiscal Year Ended June 30, 2019

Trend of Expenditures of Federal Awards over the Past Five Years

**Fiscal Year 2019 Total Expenditures of Federal Awards
(Appendix A)**
\$15,692,093,058
(excluding loan programs)

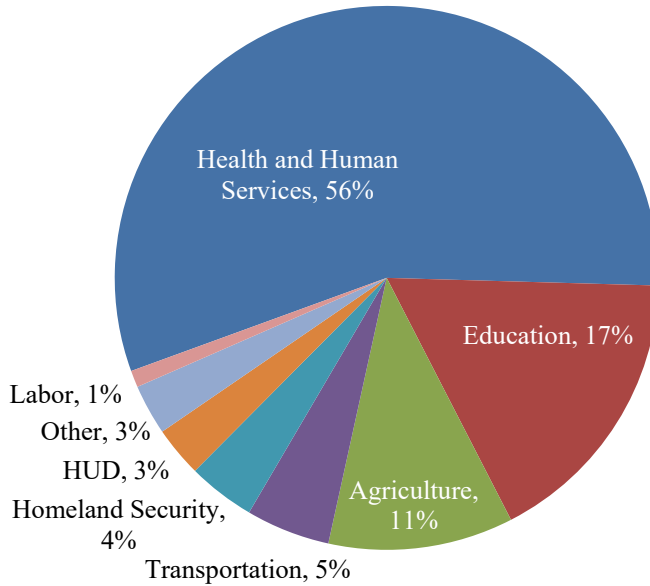


**Fiscal Year 2019
Activity of Major Programs vs. Other Programs**
\$17,465,025,935
(including loan programs)

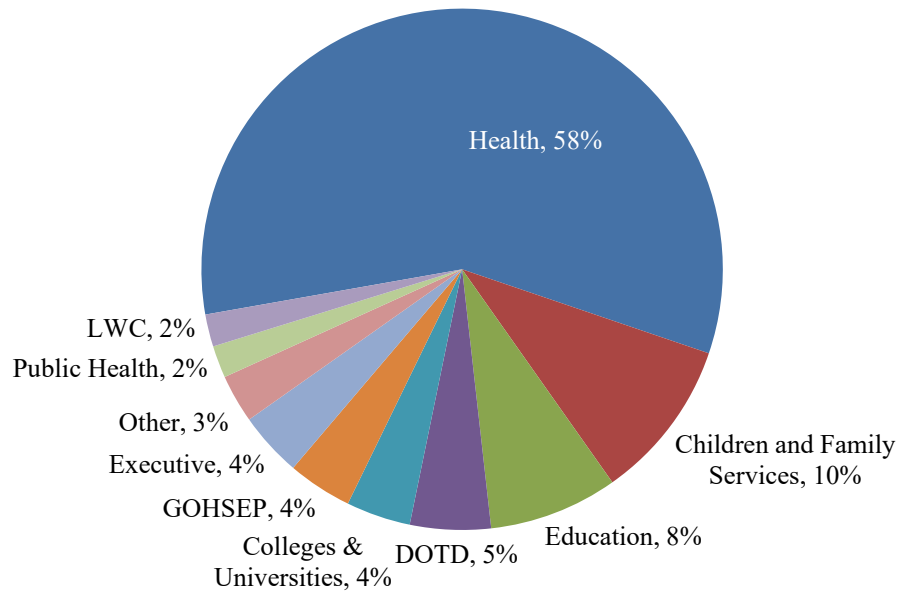


EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

**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 30, 2019

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 PATRICK PAGE CORTEZ, PRESIDENT,
AND MEMBERS OF THE SENATE
HONORABLE CLAY SCHEXNAYDER, 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, 2019, 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 30, 2019. Our report includes an Emphasis of Matters section explaining that the total net pension liability disclosed for the primary government was approximately \$6.2 billion at June 30, 2019, 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 \$5.5 billion at June 30, 2019, and is very sensitive to the underlying actuarial assumptions, including a discount rate as of June 30, 2018, of 7.65%. 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 7.65% 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 considers these COLAs to not be 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

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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STATE OF LOUISIANA
December 30, 2019
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Governor is required to grant a COLA. The inclusion of future COLAs in the valuation would increase the net pension liability.

Our report includes an Other Matters section explaining how federal regulations provide for Medicaid eligibility determinations for certain individuals based on a methodology using federal income tax data known as modified adjusted gross income (MAGI). During the fiscal year ended June 30, 2019, the state's Medicaid Program paid \$5.5 billion to managed care organizations to provide Medicaid benefits to approximately 1.4 million recipients who were determined eligible based on MAGI. The Louisiana Department of Health (LDH) did not use federal tax data to verify critical Medicaid and Children's Health Insurance Program eligibility factors, increasing the risk that applicants could be determined eligible when they are ineligible. As of the issuance of this report, we have been unable to verify the eligibility of these MAGI-determined recipients because federal and state laws prohibit our use of federal or state income tax records for these purposes. Considering rising state health care costs and limited budgets, it is important to ensure that Medicaid dollars are spent appropriately. Proper and timely eligibility decisions are critical to ensure LDH does not expend state and federal funds for ineligible individuals. In the event the federal government identifies ineligible participants based on the income requirements, the costs could be disallowed requiring the state to return the federal share of those Medicaid costs to the federal government, resulting in a liability to the state.

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, the LSU Health Sciences Foundation in Shreveport, and the Stephenson Technologies Corporation, all component units of the Louisiana State University System (major component unit); and the University Facilities, Inc., the University of Louisiana at Monroe Facilities, Inc., the Black and Gold Facilities, Inc., and the NSU Facilities Corporation, all component units of the University of Louisiana System (major component unit), 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*.

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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STATE OF LOUISIANA**
December 30, 2019
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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 deficiencies may exist that have not been identified. However, as described in Schedule B in the accompanying schedules of findings and questioned costs, we did identify 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 in the accompanying schedules of findings and questioned costs as items 2019-003 and 2019-004 to be material weaknesses.

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 in the accompanying schedules of findings and questioned costs as items 2019-001 and 2019-002 to be significant deficiencies.

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 no

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STATE OF LOUISIANA**
December 30, 2019
Page Four

instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

State of Louisiana's Responses to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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

LMN:RR:EFS:ch

AUDIT REPORTS 19



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 26, 2020, except for the
Schedule of Expenditures of Federal Awards,
for which the date is December 30, 2019**

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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HONORABLE CLAY SCHEXNAYDER, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
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, 2019. 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 H of Appendix A (pages A-162 to A-163). During the year ended June 30, 2019, five of these entities expended a total of \$234,494,156 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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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 the 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 disclaimers 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 Children's Health Insurance Program
and Medicaid Cluster***

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 93.767 Children's Health Insurance Program and the Medicaid Cluster as described in finding number 2019-028 (page 69) for Eligibility; consequently we were unable to determine whether the state of Louisiana complied with this requirement applicable to those programs.

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Disclaimer of Opinion on Children’s Health Insurance Program and Medicaid Cluster

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 93.767 Children's Health Insurance Program and the Medicaid Cluster regarding the Eligibility compliance requirement.

Basis for Qualified Opinion on Research and Development Cluster, WIOA Cluster, Highway Planning and Construction Cluster, Children’s Health Insurance Program, and Medicaid Cluster

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:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2019-005 (page 27)	10.699/12.300/ 12.420/12.RD27/ 93.847/93.859	Research and Development Cluster	Procurement and Suspension and Debarment
2019-015 (page 46)	43.008	Research and Development Cluster	Special Tests and Provisions
2019-011 (page 38)	17.258/17.259/ 17.278	WIOA Cluster	Subrecipient Monitoring
2019-014 (page 43)	20.205/20.219	Highway Planning and Construction Cluster	Subrecipient Monitoring*
2019-029 (page 71)	93.767 93.778	Children’s Health Insurance Program Medicaid Cluster	Activities Allowed or Unallowed
2019-030 (page 73)	93.767 93.778	Children’s Health Insurance Program Medicaid Cluster	Special Tests and Provisions
2019-032 (page 77)	93.767 93.778	Children’s Health Insurance Program Medicaid Cluster	Special Tests and Provisions

*Although this finding also affected the Procurement and Suspension and Debarment compliance requirement, it is not listed above since we had an unmodified opinion on the Procurement and Suspension and Debarment requirement for the Highway Planning and Construction Cluster.

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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, WIOA Cluster, Highway Planning and Construction Cluster, Children’s Health Insurance Program, and Medicaid Cluster

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, the WIOA Cluster, the Highway Planning and Construction Cluster, CFDA 93.767 Children’s Health Insurance Program, and the Medicaid Cluster for the year ended June 30, 2019.

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, 2019.

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 2019-007 through 2019-009 (pages 30 to 36), 2019-016 through 2019-017 (pages 48 to 51), 2019-019 through 2019-027 (pages 52 to 68), 2019-031 (pages 75 to 76), 2019-033 (pages 78 to 79), 2019-035 (pages 82 to 84), and 2019-037 (pages 85 to 87). Our opinion on each major federal program is not modified with respect to these matters.

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

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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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 did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2019-005 (pages 27 to 29), 2019-007 (pages 30 to 31), 2019-010 through 2019-012 (pages 37 to 41), 2019-014 through 2019-015 (pages 43 to 47), 2019-023 (pages 60 to 61), 2019-028 through 2019-032 (pages 69 to 78), and 2019-036 through 2019-037 (pages 84 to 87) to be material weaknesses.

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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 2019-006 (pages 29 to 30), 2019-013 (pages 41 to 42), 2019-017 through 2019-022 (pages 50 to 60), 2019-024 through 2019-027 (pages 62 to 68), and 2019-033 through 2019-035 (pages 78 to 84) to be significant deficiencies.

The state of Louisiana's responses to the internal control over compliance 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.

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, 2019, and the related notes to the financial statements, which collectively comprise the state of Louisiana's basic financial statements. We issued our report thereon dated December 30, 2019, which contained unmodified opinions for all opinion units.

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

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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

LMN:RR:EFS:ch

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Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2019

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

Summary of Auditor's Results
For the Year Ended June 30, 2019

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	<u> </u>	Opinion
		<u>Unmodified</u>
Internal control over financial reporting:		
Material weakness(es) identified?	<u> X </u> yes <u> </u> no	
Significant deficiency(ies) identified?	<u> X </u> yes <u> </u> none reported	
Noncompliance material to financial statements noted?	<u> </u> yes <u> X </u> no	

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	<u> X </u> yes <u> </u> no	
Significant deficiency(ies) identified?	<u> X </u> yes <u> </u> none reported	

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

<u>Unmodified for all major programs except for:</u>	<u> </u>	Opinion
WIOA Cluster		<u>Qualified</u>
Highway Planning and Construction Cluster		<u>Qualified</u>
93.767 - Children's Health Insurance Program		<u>Disclaimer, Qualified</u>
Medicaid Cluster		<u>Disclaimer, Qualified</u>
Research and Development Cluster		<u>Qualified</u>

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

- 10.558 - Child and Adult Care Food Program
Food Distribution Cluster
- 12.401 - National Guard Military Operations and Maintenance (O&M) Projects
- 14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
- 15.U05 - Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements)
- 17.225 - Unemployment Insurance
Employment Service Cluster
WIOA Cluster
- Highway Planning and Construction Cluster
- 84.031 - Higher Education Institutional Aid
- 84.032 - FFEL - Guaranty Agencies
- 84.419 - Preschool Development Grants
- 93.658 - Foster Care Title IV-E
- 93.767 - Children's Health Insurance Program
CCDF Cluster
Medicaid Cluster
TANF Cluster
- 97.088 - Disaster Assistance Projects
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, 2019

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

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

EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
OFFICE OF GROUP BENEFITS

2019-001 – Inaccurate Annual Fiscal Reports

Repeat Finding: No

Condition:

The Office of Group Benefits (OGB), through the Office of Finance and Support Services (OFSS), submitted Annual Fiscal Reports (AFR) to the Office of Statewide Reporting and Accounting Policy (OSRAP) more than three weeks after the original due date, with errors requiring audit adjustments. Audit procedures identified the following:

- The current-year full accrual adjustments for premium receivables, subsidy receivables, and rebates were understated by \$20 million, \$37 million, and \$52 million, respectively, because the amounts calculated by OFSS were not input into the AFR portal correctly.
- Management adjusted the beginning fund balances to correct for errors identified in the prior audit but did not adjust the related asset, liability, revenue, and expenditure accounts when calculating the current-year balances, resulting in multiple accounts that either did not reconcile to the general ledger or did not reconcile to management’s supporting documentation. In addition, the receivables reported in the agency fund were misstated as a result of a formula error in a supporting schedule, and management did not have an adequate reconciliation process in place to identify and properly correct this error. As a result of these errors, the fund balance for the general fund was understated by \$18 million, and the fund balance for the agency fund was overstated by \$18 million.
- Although the AFRs were due to OSRAP on August 30, 2019, OFSS had not received some of the critical actuarial data needed to complete the AFRs as of August 29, 2019, resulting in delays in the AFRs preparation process and the audit process.

Criteria:

Good internal control for financial reporting includes procedures to ensure timely data is obtained for the financial reports; supervisory review of the AFRs to identify and correct preparation errors before submitting the reports to OSRAP; and procedures to reconcile the financial statements to the trial balance, general ledger, and other supporting schedules.

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

Cause:

OFSS is responsible for preparing OGB's AFRs, which requires coordination with OGB management for actuary reports. OFSS does not have adequate procedures in place to ensure that timely reports are received from OGB, and the current reconciliation process is not adequately designed to ensure that entries are correctly posted in the financial statements.

Effect:

Failure to establish adequate controls increases the risk that errors and omissions may occur and remain undetected.

Recommendation:

OGB and OFSS should improve coordination efforts on the actuary data to ensure that timely information is provided to OFSS. In addition, OFSS should ensure that compilation procedures include reconciling both AFRs, including the full accrual receivables and payables to the applicable trial balance or general ledger and to related supporting schedules. Furthermore, OFSS should ensure the correct information is entered into the AFR portal.

Management's Response and Corrective Action Plan:

Management's response did not specifically concur or disagree with the finding but did provide a corrective action plan (see B-12).

REVENUE, LOUISIANA DEPARTMENT OF

2019-002 – Duplicate Individual Income Tax Refunds

Repeat Finding: No

Condition:

Effective controls had not been implemented over the approval and release of refund ACH batch files to prevent duplicate refund payments.

Criteria:

Louisiana Department of Revenue (LDR) is authorized to adopt rules and regulations to administer individual income tax, which was established by Louisiana Revised Statutes 47:21-285 and 47:290-299.41. Effective controls should ensure that personnel exercise due care when

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

processing refunds and that supervisors thoroughly review the accuracy of direct deposit files prior to approval and processing.

Cause:

System configurations dictate the creation of direct deposit files. In this instance, the unprecedented timing of the job stream resulted in the inclusion of the refunds in two separate direct deposit files in the eservices bank management software. On March 11, 2019, the job stream to process individual income tax refunds stopped unexpectedly prior to completion due to a connection timeout error. The job stream is configured to continue processing after a job failure and was completed successfully on the morning of March 12, 2019. However, the timing of the March 11 run, which finished after 8:00 a.m. on March 12, allowed the inclusion of the March 11 refunds in the March 12 processing file.

Though this configuration has been in place since 2008, the job stream had never completed as late as it did on this day, and LDR and the Division of Administration – Office of Technology Services (OTS) personnel were unaware that the file would be moved to the processing directory for a second time. LDR and OTS personnel involved in the daily operations of Delta system processing were aware of the job failure; however, the OTS staff responsible for the release of the files to the bank did not recognize the duplication and released the files. LDR was unaware of the duplicate files until taxpayers and financial institutions began reporting duplicate direct deposits on the afternoon of March 13, 2019.

Effect:

In March 2019, a failed nightly Delta system job stream led to the creation of a duplicate direct deposit file. The failure to detect the duplication caused 66,780 individual income tax refunds totaling \$26.9 million to be processed and refunded to taxpayers twice. Immediately following the error, LDR began implementing additional control procedures to prevent future errors and began efforts to recover the refunds made in error. As of November 8, 2019, 6,295 refunds totaling \$1,953,570 were still not recovered by LDR.

Recommendation:

Management should consider creating additional procedures, including supervisory level reviews, to further verify the accuracy of direct deposit files prior to the refunds being processed.

Management’s Response and Corrective Action Plan:

Responses were obtained from both LDR and OTS management. LDR management did not concur, stating that, “The process of monitoring and releasing the direct deposit files in question was the sole responsibility of OTS” and that “LDR did not have a role in approving the direct

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

deposit files for release to the bank.” Management did not dispute the occurrence of the event, nor did it dispute the quantitative impact of the error. OTS management responded that, “While OTS acknowledges their part in the duplicate tax refunds having been generated, this responsibility was shared with LDR” and explained that corrective action has now been put in place (see B-48).

Auditor’s Additional Comments:

Effective controls were not in place through LDR and/or OTS to prevent the duplicate release of refunds and, as a result, \$26.9 million was released to taxpayers in error. LDR, as the department responsible for the collection of state taxes and the remittance of related refunds back to the taxpayers, should have implemented additional review and reconciliation of the bank files as part of a cooperative effort with OTS. As mentioned in both LDR and OTS responses, these additional controls have now been implemented to prevent future duplications.

2019-003 – Inadequate Preparation of the Annual Fiscal Report

Repeat Finding: Yes

Condition:

LDR incorrectly reported accounts receivable balances in its 2019 AFR, which is used by the Division of Administration (DOA), OSRAP to compile the state of Louisiana’s Comprehensive Annual Financial Report (CAFR). Gross receivables were understated by \$34.4 million, and the allowance for uncollectibles for Qualified receivables was understated by approximately \$166.6 million.

Criteria:

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

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

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

Cause:

In fiscal year 2019, LDR's Financial Services began using a new report from the Delta tax information system to compile receivables for inclusion in the AFR. However, LDR failed to detect significant differences in the population of the new report, which created inconsistencies in the methodology used to report receivables. As a result, Financial Services erroneously excluded receivables that would have been included in prior years. Gross receivables were understated by \$34.4 million. Qualified receivables, which are tax receivables generally based on an actual tax return, were understated by \$17.5 million, and proposed assessments, which are estimated tax receivables, were understated by \$16.9 million. This error occurred due to the heavy reliance on system reports during AFR preparation without an adequate understanding of the information included in the reports.

In addition, the allowance for uncollectibles reported in the fiscal year 2019 AFR for Qualified receivables was less than 1%. A review of historic collections for Qualified receivables revealed that the collection percentage is much lower than the 99% rate indicated by the recorded allowance. Together with LDR, we reviewed the reports used to calculate the net receivables balance as well as five-year historical collections data related to reported receivables. Based on these procedures, a new methodology was agreed upon by the Louisiana Legislative Auditor and LDR, resulting in a \$166.6 million adjustment to the reported allowance. This error occurred because LDR did not have an adequate process for estimating uncollectible accounts.

Effect:

Failure to accurately report financial information in LDR's AFR can result in misstatements of the state's CAFR.

Recommendation:

Management should ensure that the information entered into OSRAP's AFR portal and any additional schedules provided as supplements to the AFR are reviewed in detail prior to its submission to OSRAP. Management should also provide training to improve the preparer's knowledge and understanding of the balances, calculations, and system reports used in preparing the AFR and should ensure a sufficient evaluation of the history of collections on receivable balances upon which to base the reported estimate of uncollectible accounts.

Management's Response and Corrective Action Plan:

Management concurred in part, stating that, "LDR disagrees with the LLA's characterization of its use of the direct write-off method as being inadequate" (see B-51).

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

Auditor's Additional Comments:

The issue reported in the finding does not relate to the use of the direct write-off of accounts, but rather inadequate support for an estimated allowance reported in the financial statements. LDR's methodology used to report an allowance of less than 1% of total Qualified receivables reported in fiscal year 2019 was not representative of the true collectability of the reported receivables. After auditors presented evidence to LDR regarding the reports used in its original estimate and historical collection trends of Qualified receivables, LDR agreed that the estimation methodology should be changed and the reported allowance should be adjusted.

SOUTHEASTERN LOUISIANA UNIVERSITY

2019-004 – Inadequate Controls over Reporting Loan Program Information in the Schedule of Expenditures of Federal Awards

Repeat Finding: No

Condition:

Southeastern Louisiana University (Southeastern) submitted inaccurate loan program information in the Schedule of Expenditures of Federal Awards (SEFA) for the year ended June 30, 2019. The university incorrectly included Federal Direct Loans totaling \$47,143,353 on the Loan Program Information Schedule used to prepare a SEFA note disclosure. In addition, the balance of Federal Perkins Loan – Federal Capital Contributions was overstated by \$268,634 since the university incorrectly reported the prior-year balance.

Criteria:

Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), section 510(b) requires the auditee to prepare the SEFA for the period covered by the auditee's financial statements. Good internal controls over financial reporting should include adequate procedures to record, process, review, and transmit financial data needed to prepare accurate and complete SEFA information.

Cause:

Southeastern did not follow OSRAP's instructions for the Loan Program Information schedule during its preparation of the SEFA. Furthermore, management did not perform an adequate review of the schedule and the SEFA before it was submitted to OSRAP.

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

Effect:

Failure to properly compile and review the SEFA information before submitting it to OSRAP for inclusion in the state's Single Audit Report increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected.

Recommendation:

Management should ensure proper controls over the financial reporting process have been designed and implemented effectively. In addition, management should perform a thorough review of the SEFA information to identify and correct errors before submitting to OSRAP.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and noted that incorrect inclusion of the Federal Direct Loans amount submitted to OSRAP for the SEFA note disclosure had no material impact because the SEFA note disclosure excludes Federal Direct Loans. Management also noted it will strengthen the documentation of the SEFA preparation and review process (see B-53).

Auditor's Additional Comments:

The finding is not reporting on OSRAP's controls to detect incorrect inclusion of amounts in the SEFA note disclosure at the state level, but controls at Southeastern to ensure accurate information is submitted.

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2019

**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 STATE UNIVERSITY AND RELATED CAMPUSES

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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2019-005 - Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center, and the Pennington Biomedical Research Center

Award Years: 2015, 2017, 2018

Award Numbers: 2000322334, 2003905387, PGM103424D, RDK103860A, RGM127649A, S901128BAH, W9126G-18-2-0025

Compliance Requirement: Procurement and Suspension and Debarment

Repeat Finding: No

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	
10.699 Partnership Agreements (Award No. 2000322334)	\$17,700
12.300 Basic and Applied Scientific Research (Award No. W9126G-18-2-0025)	14,742
12.420 Military Medical Research and Development (Award No. 2003905387)	10,320
12.RD27 Phylax Engine Enhancement and Visualizations Development (Award No. S901128BAH)	3,141
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research (Award No. RDK103860A)	50,000
93.859 Biomedical Research and Research Training (Award No. PGM103424D)	9,000
93.859 Biomedical Research and Research Training (Award No. RGM127649A)	32,414
	<u>\$137,317</u>

Condition:

Louisiana State University and Related Campuses (LSU), which includes LSU A&M, the LSU Agricultural Center (AgCenter), and the Pennington Biomedical Research Center (PBRC), did not ensure they were in compliance with federal procurement requirements for fiscal year 2019. Beginning on July 1, 2018, LSU was required to be in compliance with Uniform Guidance procurement standards set out in 2 CFR sections 200.318 through 200.326. LSU implemented a new internal federal procurement policy on July 1, 2018, to be in accordance with Uniform Guidance; however, the policy contained several exemptions to competitive solicitation allowed under the state University Pilot Procurement Code (UPPC) that are not considered exemptions per Uniform Guidance. This caused LSU A&M, the AgCenter, and PBRC to be noncompliant with federal procurement requirements.

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

The following exceptions were noted:

- In a non-statistical sample of 39 LSU A&M federal Research and Development (R&D) Cluster procurement transactions from a population of 31,855 LSU A&M R&D procurement transactions subject to federal procurement requirements, four instances (10%) tested were not in compliance with federal procurement requirements during fiscal year 2019.
- In a non-statistical sample of 38 AgCenter federal R&D Cluster procurement transactions from a population of 8,429 AgCenter R&D procurement transactions subject to federal procurement requirements, two instances (5%) tested were not in compliance with federal procurement requirements during fiscal year 2019.
- In a non-statistical sample of 40 PBRC federal R&D Cluster procurement transactions from a population of 6,218 PBRC R&D procurement transactions subject to federal procurement requirements, one instance (3%) tested was not in compliance with federal procurement requirements during fiscal year 2019.

Criteria:

Non-federal entities other than states, including those operating federal programs as subrecipients of states, must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable state and local laws and regulations, provided that the procurements conform to applicable federal statutes and the procurement requirements identified in 2 CFR part 200.

Cause:

It was noted that the internal federal procurement policy contained competitive exceptions that were not in accordance with federal procurement standards in 2 CFR 200.318 through 200.326. These exceptions led to noncompliance with the federal purchase methods that included the micro-purchase methods.

Effect:

The exceptions resulted in total known questioned costs of \$137,317 for all three campuses. LSU A&M's exceptions resulted in \$54,875 of known questioned costs, the AgCenter's exceptions resulted in \$32,442 of known questioned costs, and the PBRC's exception resulted in \$50,000 in known questioned costs. Failure to comply with the federal procurement standards resulted in noncompliance with federal regulations.

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

Recommendation:

LSU should ensure their federal procurement policies adhere to the federal procurement standards per 2 CFR 200.318 through 200.326 and that exemption letters are requested and obtained prior to following policies that do not comply with federal requirements. LSU has since obtained an exemption dated September 25, 2019, that allows them to increase the micro-purchase threshold to \$50,000 in order to be consistent with state law and the UPPC. However, they should request exemptions for any other areas of conflict that may exist between 2 CFR 200.318 through 200.326 and their internal federal procurement policy.

Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF AGRICULTURE

AGRICULTURE AND FORESTRY, DEPARTMENT OF

2019-006 - Lack of Controls over Cash Management Requirements

Award Years: 2018, 2019

**Award Numbers: 186LA812Q2204, 186LA812Y8105, 196LA812Q2204,
196LA812Y8105**

Compliance Requirement: Cash Management

Repeat Finding: No

**Questioned
Costs**

None Noted

Food Distribution Cluster:

10.568 Emergency Food Assistance Program (Administrative Costs)

10.569 Emergency Food Assistance Program (Food Commodities)

Condition:

The Louisiana Department of Agriculture and Forestry (LDAF) did not have controls in place over the federal funds drawdown process applicable to the cash management requirements of the Emergency Food Assistance Program – Administrative Costs (CFDA 10.568).

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

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 awards.

Cause:

One employee was assigned the responsibilities of preparing and submitting the draw request for federal funds without an independent review. The procedures, as designed, would not detect errors or fraud that could occur when preparing the draw request.

Effect:

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

Recommendation:

LDAF should design and implement controls, such as 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-2).

2019-007 - Lack of Controls over Suspension and Debarment Requirements

Award Years: 2018, 2019

**Award Numbers: 186LA812Q2204, 186LA812Y8105, 196LA812Q2204,
 196LA812Y8105**

Compliance Requirement: Procurement and Suspension and Debarment

Repeat Finding: No

Food Distribution Cluster:

- 10.568 Emergency Food Assistance Program (Administrative Costs)**
- 10.569 Emergency Food Assistance Program (Food Commodities)**

**Questioned
 Costs**

None Noted

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

Condition:

LDAF lacked controls to ensure compliance with regulations over the Food Distribution Cluster programs related to suspension and debarment requirements, including contracts and agreements with necessary compliance language.

Criteria:

2 CFR §180.300 requires participants entering into covered transactions with those at the next lower tier to verify that the person is not excluded or disqualified by checking System for Award Management (SAM) Exclusions; collecting a certification from that person; or adding a clause or condition to the covered transaction with that person.

2 CFR §417.332 requires participants to include a term or condition in lower tier covered transactions requiring lower tier participants to comply with Subpart C of the OMB guidance in 2 CFR part 180 (2 CFR §180.300 – 2 CFR §180.365).

Cause:

LDAF has not developed a method of ensuring participating food banks are not suspended or debarred. In addition, LDAF did not include a term or condition in contracts or agreements with participating food banks requiring participants to comply with federal suspension and debarment requirements.

Effect:

Failure to ensure that participating food banks are not suspended or debarred may result in noncompliance with federal regulations and increases the likelihood of disallowed federal funds that LDAF may be required to return to the federal grantor.

Recommendation:

LDAF should develop a method of ensuring participating food banks are not suspended or debarred. In addition, LDAF should include a term or condition in its updates to the food bank agreements requiring the food banks comply with federal suspension and debarment requirements.

Management's Response and Corrective Action Plan:

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

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

**EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
OFFICE OF COMMUNITY DEVELOPMENT**

2019-008 – 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. 2018-014)

	<u>Questioned Costs</u>
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$155,000*

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

Condition:

For the fiscal year ended June 30, 2019, the Division of Administration (DOA), Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified \$155,000 in noncompliant Homeowner Assistance Program (HAP) awards for two homeowners through post-award monitoring for the Community Development Block Grant/State’s Program (CDBG). Because these noncompliant awards have not been recovered as of June 30, 2019, we consider the amounts as questioned costs. In addition, 28,547 noncompliant files totaling \$962.7 million identified in previous years are still outstanding. Of this total, OCD is actively pursuing collections on 17,353 files totaling \$621.9 million and the remaining 11,194 files totaling \$340.7 million have been determined uncollectable for various reasons such as death or bankruptcy.

As of June 30, 2019, \$8.9 billion in total HAP awards have been disbursed to 130,053 homeowners. At year-end, OCD was actively reviewing files for 17 applicants totaling \$591,000 identified as potentially noncompliant to make final determinations. In addition, OCD reported that the following progress was made during fiscal year 2019: 606 files were submitted to a law firm to pursue collection efforts; 129 applicants requested a plan for payment; and 354 files with obligations were paid off or were cleared.

Criteria:

Office of Management and Budget (OMB) 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

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

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 \$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.

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

Effect:

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

Recommendation:

OCD should continue its recovery efforts to collect those awards determined to be noncompliant.

Management’s Response and Corrective Action Plan:

OCD’s response indicates concurrence with the finding stating that OCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. OCD’s response also indicates that OCD will continue to work with homeowners to become compliant and resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate (B-8).

2019-009 - Inadequate Recovery of Small Rental Property Program Loans

Award Years: 2006, 2007

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2018-015)

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$7,585,337*

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

Condition:

For the fiscal year ended June 30, 2019, the DOA, OCD-DRU identified \$7,585,337 in Small Rental Property Program (SRPP) loans for 85 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 to loan recovery status. Since OCD has not recovered these loans, we consider these amounts totaling \$7,585,337 to be questioned costs. Of the \$7.6 million, OCD reported that loans totaling \$1.1 million for 16 borrowers have been determined uncollectable for various reasons such as foreclosure, property

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

seizure, or legal dispute. In addition, 922 noncompliant loans identified in previous years totaling \$81.3 million remain outstanding. Of this total, OCD is actively pursuing collections on 778 loans totaling \$68.7 million. The remaining \$12.6 million is for noncompliant loans that OCD has determined uncollectable for the same reasons noted previously.

As of June 30, 2019, of the 4,489 outstanding SRPP loans totaling \$438.6 million, 847 noncompliant loans totaling \$75.2 million are in active recovery status, and OCD represented that current recovery efforts are to either recoup the loan funds or work with the applicants to bring them into compliance with the state's continuing requirements of the program. In addition, 153 noncompliant loans totaling \$13.8 million have been determined by OCD to be uncollectable.

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 \$653 million to the SRPP, as part of the Road Home program. In accordance with the state's 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 lacked 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 HUD's May 2017 monitoring report, HUD noted that Louisiana had made significant progress

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

on reviewing the SRPP documentation and implementing the corrective actions described in the June 2016 monitoring report. In HUD's May 2018 and March 2019 monitoring reports, HUD reported that OCD would continue to use tools available to bring the noncompliant applicants into compliance and take recovery action against those that are unable to become compliant. OCD will continue to update HUD quarterly on progress towards resolving the finding.

Effect:

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

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.

Management's Response and Corrective Action Plan:

OCD 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 loan compliance issues to reduce or eliminate the need to recapture funds from rental property owners (B-10).

Auditor's Additional Comment:

OCD's response notes that those files determined to have satisfied a HUD National Objective, but not the state's continuing program requirements, are not subject to repayment to HUD. However, OCD could not provide communications from HUD supporting this statement. Therefore, we continue to identify these files as questioned costs.

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

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

2019-010 - Inadequate Source Code Escrow Agreement

Award Year: Not applicable
Award Number: Not applicable
Compliance Requirement: Other
Repeat Finding: Yes (Prior Year Finding No. 2018-019)

	Questioned Costs <hr style="width: 100%;"/> None Noted
17.225 Unemployment Insurance	

Condition:

For the third consecutive audit, the Louisiana Workforce Commission’s (LWC) contract with Geographic Solutions, Inc. (GSI) lacks an adequate source code escrow agreement that would allow LWC to continue operations of the Unemployment Insurance (UI) program if GSI can no longer provide services. Although LWC amended its contract with GSI in fiscal year 2018 to address problems noted during a previous audit, the amended contract does not address the infrastructure and other systems that the Helping Individuals Reach Employment (HiRE) system’s source code requires for execution. During fiscal year 2018, LWC drafted an addendum to this contract whereby HiRE will duplicate to another location for LWC’s use as a working copy in the event of GSI default. However, GSI has not signed this addendum.

Criteria:

Good internal controls over information technology contracts should ensure the inclusion of certain key terms in an executed agreement including a source code escrow clause that would protect the entity upon contractual default of the contractor.

Cause:

GSI has not signed the addendum to the contract.

Effect:

LWC may be unable to use the source code in the event of GSI’s contractual default.

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

Recommendation:

Management should continue to seek GSI’s acceptance of the addendum that establishes a complete escrow arrangement.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-45).

2019-011 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2016 - 2019

Award Numbers: AA-28319-16-55-A-22, AA-30955-17-55-A-22, AA-32201-18-55-A-22, AA-32232-19-55-A-22

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

WIOA Cluster:

- 17.258 WIOA Adult Program
- 17.259 WIOA Youth Activities
- 17.278 WIOA Dislocated Worker Formula Grants

**Questioned
Costs**

None Noted

Condition:

LWC did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. WIOA program expenditures totaled \$39 million during fiscal year 2019, with approximately \$36 million provided to subrecipients who were not adequately monitored.

Audit procedures identified the following:

- LWC did not conduct timely annual on-site monitoring reviews of its subrecipients for compliance with federal laws and regulations. During fiscal year 2019, on-site reviews were conducted for only five of the 15 subrecipients and these reviews related to fiscal year 2017 program activity.
- LWC did not ensure that required audits were completed within nine months of the subrecipient’s fiscal year-end. Although LWC requested subrecipients to provide the required audits, documentation showed that nine of the 15 subrecipients’ audits were received between 39 and 220 days after the due date.

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

Criteria:

20 CFR §667.410(b)(2) and (b)(3) requires that LWC's monitoring system provide for annual on-site monitoring reviews of its subrecipients' compliance with the federal uniform administrative requirements and include reviews of its subrecipients' fiscal and administrative functions.

2 CFR §200.331(f) 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, meet the audit requirements of 2 CFR Part 200, subpart F. 2 CFR §200.512 states that required audits are completed within nine months of the end of the subrecipient's audit period.

Cause:

LWC management indicated there was a significant turnover in personnel that did not allow them to perform adequate subrecipient monitoring.

Effect:

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

Recommendation:

LWC management should ensure that annual on-site monitoring reviews are performed for all subrecipients as required by federal regulations. In addition, management should ensure all required audits are received in a timely manner.

Management's Response and Corrective Action Plan:

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

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

2019-012 - 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. 2018-020)

	Questioned Costs
17.225 Unemployment Insurance	None Noted

Condition:

LWC did not have adequate security controls over the Louisiana Wage and Tax System (LaWATS) and the UI mainframe. LaWATS is a portal that allows employers to enter wages, and it interfaces with the UI mainframe, which contains employment tax records. Both systems are utilized for the UI program. Our audit procedures revealed the following:

- LWC has not established responsibilities for monitoring the Office of Technology Services (OTS) employees with access to the operating systems and databases for LaWATS and the UI mainframe to ensure they have a valid business need. Without adequate monitoring, LWC may be unable to detect unauthorized user access to LaWATS and the UI mainframe.
- Other information relating to security access was not included in this report due to the sensitive nature of the issues. This information has been separately communicated to LWC.

Criteria:

Adequate information technology controls include protecting information to maintain the level of information security risk acceptable to the organization in accordance with the security policy and performing security monitoring.

Cause:

LWC has not established responsibilities for monitoring OTS employees with access to the operating systems and databases for LaWATS and the UI mainframe to ensure they have a valid business need.

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

Effect:

Inadequate security of LWC’s systems may lead to unauthorized view or theft of unemployment insurance and tax data, or noncompliance with privacy laws.

Recommendation:

LWC should establish responsibility for regular monitoring of OTS employees with access to LaWATS and the UI mainframe.

Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

**2019-013 - Inadequate Controls Related to Highway Planning and Construction Cluster
Quality Assurance Requirements**

Award Years: 2006, 2012, 2014 - 2018

Award Number: Not applicable

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

**Questioned
Costs**

None Noted

Highway Planning and Construction Cluster:

20.205 Highway Planning and Construction

20.219 Recreational Trails Program

Condition:

The Department of Transportation and Development (DOTD) did not have adequate controls in place to ensure that documentation relating to its quality assurance program was completed timely for projects of the Highway Planning and Construction Cluster (HPCC). DOTD’s Construction Contract Administration Manual requires the Summary of Samples and Test Results (Form 2059) to be submitted within 30 days of final acceptance of the project. However, in practice, DOTD requires Form 2059 to be submitted within 90 days of final acceptance. The Summary of Samples and Test Results is certified by applicable engineers and includes documentation relating to the quality of materials used for the project, including the sampling plans and test results of the materials.

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

In a statistical sample of 19 federal projects reviewed from a population of 200 projects receiving final acceptance in fiscal year 2019, DOTD did not ensure Form 2059 was completed within 90 days for eight projects (42%), ranging from 93 to 329 days after final acceptance. In addition, there was one individually important project reviewed where Form 2059 was completed 393 days after final acceptance.

Criteria:

23 CFR §637.205(a) requires that state transportation departments develop a quality assurance program which will assure that the materials and workmanship incorporated into each federal-aid highway construction project are in conformity with the requirements of the approved plans and specifications.

Cause:

DOTD did not adequately track projects receiving final acceptance to ensure timely submission of Form 2059.

Effect:

Failure to timely complete the Summary of Samples and Test Results increases the risk that the sampling and testing were not in accordance with DOTD's quality assurance program, which could result in substandard materials and workmanship used on a project.

Recommendation:

DOTD should actively track projects receiving final acceptance to ensure Form 2059 is submitted within 90 days. Additionally, DOTD should update its Construction Contract Administration Manual and other applicable policies regarding the deadline of Form 2059 to reflect actual procedures.

Management's Response and Corrective Action Plan:

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

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2019-014 - Noncompliance and Inadequate Controls Related to Highway Planning and Construction Cluster Subrecipient Monitoring

Award Years: 2006, 2010, 2013, 2015 - 2016, 2018

Award Number: Not applicable

Compliance Requirements: Procurement and Suspension and Debarment, Subrecipient Monitoring

Repeat Finding: No

Questioned Costs
None Noted

Highway Planning and Construction Cluster:

20.205 Highway Planning and Construction

20.219 Recreational Trails Program

Condition:

DOTD did not adequately monitor subrecipients of the HPCC programs. Audit procedures resulted in the following:

- DOTD did not obtain payment documentation in a timely manner from certain subrecipients receiving funds on a “cost disbursement” basis. From a population of 814 payments made to subrecipients totaling \$52,531,691 in fiscal year 2019, a statistical sample of 48 payments were reviewed, 20 of which were advance payments to “cost disbursement” subrecipients.

Prior to inquiry by the auditor in September 2019, DOTD had not obtained proof of payment for \$668,826 related to two (10%) advance payments, one of which was paid to a subrecipient in July 2018 and another subrecipient who was paid in October 2018. In addition, subsequent payments were made by DOTD to these two subrecipients without having proper documentation for the previous advance payments, which conflicts with DOTD policy. The proof of payments were later obtained and reviewed by DOTD after inquiry by auditor.

- DOTD did not adequately evaluate subrecipients’ risk of noncompliance, which includes evaluating whether subrecipients have sufficient accounting controls to properly manage federal funds. The evaluation of subrecipients is to be used for the purpose of determining the appropriate subrecipient monitoring related to the subaward. In a non-statistical sample of 10 subrecipients selected from a population of 55 subrecipients with payments from DOTD in fiscal year 2019, two of the subrecipients reviewed did not have documentation that a risk assessment was performed, while one subrecipient’s last risk assessment was performed in April 2017. This resulted in DOTD not properly evaluating the risk of three (30%) subrecipients. In addition, DOTD does not evaluate the risk of state subrecipients, only non-state subrecipients.

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- DOTD did not have adequate controls in place to ensure that subrecipients were not suspended or debarred prior to the subaward. In a non-statistical sample of 10 subrecipients selected from a population of 55 subrecipients with payments from DOTD in fiscal year 2019, two (20%) of the subrecipients reviewed did not have documentation of DOTD verifying that the subrecipient was not suspended or debarred. Based on the results of our procedures to identify any suspended or debarred subrecipients, none were noted.
- DOTD did not have adequate controls in place to ensure that required audits were completed within nine months of the subrecipient's fiscal year end. In a non-statistical sample of 10 subrecipients selected from a population of 55 subrecipients with payments from DOTD in fiscal year 2019, there was no documentation that two (20%) of the subrecipient audit reports were reviewed or that management decisions were issued for any findings to ensure timely and appropriate corrective action by subrecipients.

Criteria:

Payments made on a "cost disbursement" basis are sent to subrecipients based on invoices for goods or services, prior to the subrecipients actually paying for the goods or services. DOTD's policy requires that these "cost disbursement" subrecipients provide proof of payment for those invoiced goods and/or services within 60 days of receipt of funds from DOTD.

2 CFR §200.331(d) requires that pass-through entities monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

2 CFR §200.331(b) requires that pass-through entities 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. Further, 23 USC 106(g)(4)(A) requires that states are responsible for determining that subrecipients have sufficient accounting controls to properly manage federal funds.

2 CFR §180 requires that non-federal entities verify, prior to making a subaward, that the subrecipient is not debarred, suspended, or otherwise excluded from or ineligible for participation in the federal program.

2 CFR §200.331(f) and 2 CFR §200, Subpart F, require that pass-through entities ensure subrecipients expending \$750,000 or more in federal awards during the subrecipient's fiscal year are audited as required by 2 CFR §200, Subpart F, and that the required audits are completed within nine months of the end of the subrecipient's audit period. In addition, 2 CFR §200.331(d)(2) and (3) require pass-through entities to issue a management decision on

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applicable audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

Cause:

DOTD has not developed a centralized method of tracking subrecipient monitoring activities, such as tracking subrecipients who receive advance payments to ensure payment documentation is later provided, tracking new subrecipients to ensure risk assessments are performed, and to ensure subrecipients are not suspended or debarred. In addition, DOTD's subrecipient risk assessment process involves several different sections within DOTD, and there is not an overall policy outlining the responsibility of each section.

For subrecipient audit reports, DOTD is not ensuring completeness of the LaGov expenditure report utilized in determining which subrecipients require an audit in addition to not considering if those expenditures were incurred in the subrecipient's fiscal year.

Effect:

Failure to properly monitor subrecipients may result in noncompliance with federal regulations and increases the likelihood of disallowed federal funds that DOTD may have to return to the federal grantor. However, we noted no questioned costs.

Recommendation:

DOTD should develop a centralized method of tracking subrecipients for advance payment review to ensure all necessary documentation is obtained from subrecipients receiving cost disbursements within the required 60-day timeframe and should retain necessary documentation to support policy adherence. DOTD should also create an overall subrecipient risk assessment policy which outlines the responsibility of each section and develop a tracking mechanism to ensure risk assessments are performed and documented on all subrecipients, including state subrecipients, to determine the appropriate level of monitoring. In addition, DOTD should implement procedures to verify that subrecipients are not suspended or debarred at the time of subaward. Finally, DOTD should strengthen controls to ensure the review of all required subrecipient audit reports are obtained and reviewed timely.

Management's Response and Corrective Action Plan:

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

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 Federal Award Findings and Questioned Costs (Continued)

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

LOUISIANA STATE UNIVERISTY AND RELATED CAMPUSES

2019-015 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center

Award Year: 2018

Award Number: NASA (2018-21)-Research-MGT-12

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2018-009)

43.008 Education

Questioned Costs
None Noted

Condition:

LSU A&M, for the second consecutive year, did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. In a non-statistical sample of 21 LSU A&M federal R&D Cluster awards from a population of 718 LSU A&M awards subject to special tests and provisions, LSU A&M records for one (5%) of the awards tested did not contain evidence that the key personnel requirements applicable were met during fiscal year 2019. In addition, for the third consecutive year, the AgCenter did not have adequate controls over Special Tests and Provisions.

Criteria:

2 CFR 200.308(c)(i)-(iii) states that for non-construction federal awards, recipients must request prior approvals from federal awarding agencies for one or more of the following program or budget-related reasons: (i.) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval). (ii.) Change in a key person specified in the application or the federal award. (iii.) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

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Cause:

In fiscal year 2019 LSU A&M and the AgCenter, in following their corrective action plan from fiscal year 2018, began the process of establishing a system-based control over key personnel requirements that went live in April 2019. This control allows analysts to track key personnel time and effort by budget period under the award. Since the control was implemented late in fiscal year 2019, LSU A&M and the AgCenter were unable to input time and effort information for all awards. According to the fiscal year 2018 corrective action plan for LSU A&M and the AgCenter, the new control will be fully implemented by June 30, 2020.

Effect:

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

Recommendation:

LSU A&M and the AgCenter should ensure the new control over key personnel requirements is fully implemented and that it effectively determines if they follow key personnel requirements and ensures they obtain any required federal awarding agency approval for changes.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided an update on its corrective action (B-39).

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 Federal Award Findings and Questioned Costs (Continued)

U.S. DEPARTMENT OF EDUCATION

SOUTHEASTERN LOUISIANA UNIVERISTY

2019-016 - Overpayment of Student Financial Assistance

Award Years: 2016 - 2020

**Award Numbers: P038A131668, P063P161524, P063P171524, P063P181524, P063P191524,
 P268K171524, P268K181524, P268K191524, P268K201524**

Compliance Requirement: Eligibility

Repeat Finding: No

		<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>		
84.038	Federal Perkins Loan (FPL) - Federal Capital Contributions (Award No. P038A131668)	\$3,000
84.063	Federal Pell Grant Program (Award No. P063P161524)	6,147
84.063	Federal Pell Grant Program (Award No. P063P171524)	22,593
84.063	Federal Pell Grant Program (Award No. P063P181524)	2,285
84.063	Federal Pell Grant Program (Award No. P063P191524)	3,098
84.268	Federal Direct Student Loans (Award No. P268K171524)	51,889
84.268	Federal Direct Student Loans (Award No. P268K181524)	200,282
84.268	Federal Direct Student Loans (Award No. P268K191524)	139,412
84.268	Federal Direct Student Loans (Award No. P268K201524)	161,064
		<u>\$589,770</u>

Condition:

Southeastern Louisiana University (Southeastern) did not have a process in place to determine if students were eligible to receive student financial assistance, resulting in noncompliance with federal regulations. Using Institutional Student Information Reports (ISIR), we identified a population of 347 students who may have exceeded or were close to exceeding the aggregate loan limits during the period July 1, 2016, through December 31, 2019. Our review disclosed that 94 students with subsidized and unsubsidized loans were allowed to borrow \$552,647 in excess of the aggregate loan limits for Federal Direct Student Loans. In addition, some of these students incorrectly received payments totaling \$34,123 in Federal Pell grants and \$3,000 in Federal Perkins Loans. As of the completion of fieldwork, Southeastern had returned \$29,898 to the U.S. Department of Education due to the noncompliance.

Criteria:

34 CFR 685.203 (d) and (e) sets the aggregate limits for subsidized loans (\$23,000 – undergraduate and \$65,500 – graduate or professional student) and the aggregate limits for unsubsidized loans (dependent students - \$31,000 minus any Direct Subsidized Loan and

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Subsidized Federal Stafford Loan amounts; independent students or dependent with denied Parent Plus Loan - \$57,500 minus any Direct Subsidized Loan and Subsidized Federal Stafford Loan amounts; graduate/professional students - \$138,500 including loans for undergraduate studies minus any Direct Subsidized Loan and Subsidized Federal Stafford Loans amount).

34 CFR 668.32(g)(2) states a student is not eligible to receive funds under any of the Title IV student aid programs if the student has received Title IV loan funds in excess of applicable statutory loan limits.

34 CFR 668.35(d) specifies actions that a student who has inadvertently exceeded an annual or aggregate loan limit may take to regain Title IV eligibility by reaffirming the outstanding debt or by making satisfactory repayment arrangements. When reaffirming excess borrowing, an institution must determine that a borrower's receipt of loan funds in excess of an annual or aggregate loan limit was inadvertent before the borrower may regain Title IV eligibility.

Good internal controls require the university to review students' payment information to ensure that students will not exceed the annual or aggregate loan limits in determining if students are eligible for Federal Direct Loans, are not in default, and do not owe an overpayment on a Title IV grant or loan.

Cause:

Southeastern's financial aid staff did not upload the appropriate files from the National Student Loan Data System (NSLDS) into PeopleSoft causing the information related to aggregated loan amounts to be inaccurate. Also, counselors did not have a general understanding of ISIR codes and how to review information in the PeopleSoft Student module and in NSLDS.

Effect:

Failure to determine eligibility status prior to awarding loans or grants may result in noncompliance with federal regulations and increases the likelihood of disallowed federal funds that Southeastern may be required to return to the federal grantor.

Recommendation:

Southeastern should design and implement controls to ensure that students are eligible for all financial assistance received.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided an update on its corrective action (B-54).

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Federal Award Findings and Questioned Costs (Continued)**

SOUTHERN UNIVERSITY AT BATON ROUGE

**2019-017 - Noncompliance and Weakness in Controls Related to Federal Equipment
Management Regulations**

Award Year: 2019

Award Number: P031B170079

Compliance Requirement: Equipment and Real Property Management

Repeat Finding: No

	<u>Questioned Costs</u>
84.031 Higher Education Institutional Aid	None Noted

Condition:

Southern University at Baton Rouge (SUBR) did not fully comply with federal equipment management regulations for the Higher Education Institutional Aid program (Title III) relating to the identification of equipment in the inventory system by federal award. SUBR provided a master inventory listing of Title III equipment including 942 items totaling \$2,755,246. Audit procedures to determine completeness of the listing revealed that 3 (30%) of 10 Title III equipment items reviewed were not identified in the inventory listing as federal equipment.

Criteria:

2 CFR 200.313(d)(1) requires that property records must be maintained including information regarding the source of funding for the property as well as the federal award identification number.

Cause:

SUBR does not have procedures in place to document the federal award used to purchase the equipment in the inventory system.

Effect:

SUBR cannot ensure compliance with federal equipment management regulations.

Recommendation:

SUBR management should design and implement internal controls to ensure that federal equipment is properly identified in the inventory system and managed.

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Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2019-018 - Control Weakness over Foster Care Payments

Award Years: 2018, 2019

Award Numbers: 1801LAFOST, 1901LAFOST

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: No

	Questioned Costs
93.658 Foster Care - Title IV-E	None Noted

Condition:

The Department of Children and Family Services (DCFS) had weakness in controls over Foster Care payments that related to the accuracy of monthly payments made to foster families and expenditure coding.

In a non-statistical sample of 120 transactions totaling \$114,643 from a population of 51,332 expenditure transactions totaling \$19.9 million, three errors (3%) were identified. Two monthly payments to foster families were underpaid by six and nine days, and one miscellaneous expenditure was incorrectly coded.

Criteria:

Per DCFS policy, Chapter 6, Section 1605, *Board Payments for Foster Children*, the placement authorization has a beginning and end date which the system uses to automatically generate a payment on a monthly basis. The authorization can be extended in the month it expires by changing the end date of the existing service authorization to the new end date.

Per 2 CFR 200.403(b), in order to be allowable, costs must conform to any limitations or exclusions set forth in the federal award as to types or amount of cost items.

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Cause:

DCFS personnel did not follow established policy to change the service authorization dates to extend to the last day of placement. In addition, an error was made when entering the expenditure coding into the system.

Effect:

Failure to enter correct placement end dates into the system could result in over or under payments to foster care providers and increases the risk of questioned costs. Miscoding expenditures can result in unallowable costs being charged to the program.

Recommendation:

DCFS should follow established policies and procedures to ensure payments to foster families and miscellaneous expenditures are for accurate periods and for allowable costs.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-4).

2019-019 - Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan

Award Years: 2018, 2019

Award Numbers: 1801LATANF, 1901LATANF

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
93.558 Temporary Assistance for Needy Families	<hr/> None Noted

Condition:

DCFS did not ensure that all work-eligible cash assistance recipients were engaged in work activities and that supporting documentation was maintained for hours worked under the Temporary Assistance for Needy Families (TANF) cluster of programs.

In a non-statistical sample of 60 out of 21,126 work activity records in the job-tracking system for approximately 2,000 clients per month, 11 (18%) work-eligible participants either had no

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work activity hours reported in the job-tracking system or did not have adequate supporting documentation of work activities as required by federal regulations.

DCFS has a contract with LWC and paid \$1.9 million to LWC during fiscal year 2019 to perform case management services, including ensuring participants are engaged in a minimum of 30 hours per week of work activities, and documenting work activity in the job-tracking system. However, based on our audit procedures, LWC did not comply with contract requirements.

Criteria:

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

Per 45 CFR 261.61 (a), a state must support each individual's hours of participation through documentation in accordance with its Work Verification Plan.

Per 45 CFR 261.65 (a)(2) and 45 CFR 262.1 (a)(15), if determined that the state has not maintained adequate documentation, verification, or internal control procedures to ensure the accuracy of the data used in calculating the work participation rates, the federal grantor could impose a penalty to the state of not less than 1% and not more than 5% of the adjusted state Family Assistance Grant.

Per the contract between DCFS and LWC, LWC will provide case management services to work eligible cash assistance recipients. These services include conducting a comprehensive assessment and developing an individualized employment plan known as the Family Success Agreement (FSA). Case managers must monitor the participant's compliance with the FSA and document work activities in the DCFS job-tracking system.

Cause:

DCFS's ongoing monitoring of LWC has not resulted in LWC's compliance with all contract terms and federal requirements.

Effect:

The federal grantor could assess the state penalties totaling not less than 1% and not more than 5% of the \$111 million adjusted grant award based on the exceptions noted; however, the likelihood of such an assessment is unknown.

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 Federal Award Findings and Questioned Costs (Continued)

Recommendation:

DCFS should ensure LWC documents the TANF clients’ work activities and that contracted case management services are being provided to meet program objectives and comply with federal program requirements.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-5).

2019-020 - Noncompliance and Control Weakness Relating to Foster Care Subrecipient Monitoring

Award Years: 2018, 2019

Award Numbers: 1801LAFOST, 1901LAFOST

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

	Questioned Costs
93.658 Foster Care Title IV-E (Award No. 1901LAFOST)	\$6,109

Condition:

DCFS did not adequately review subrecipient Foster Care invoices to ensure reimbursements were made in accordance with approved contract rates and only included allowable dates of service.

A statistical sample of 10 invoices paid by DCFS from a population of 125 subrecipient invoices totaling \$3,811,697, disclosed the following for five (50%) Office of Juvenile Justice (OJJ) maintenance invoices of which one invoice had more than one error:

- For one invoice, the daily rate billed for two residential facilities did not agree to the contract rate, resulting in overpayments of \$2,426.
- For one invoice, OJJ paid the residential facility for 28 days but billed DCFS for 29 days, resulting in an overpayment of \$92. This same invoice had an additional error related to the supervision rate as explained below.
- For four invoices, OJJ paid residential facilities the enhanced supervision rate for certain residents but billed DCFS at the basic supervision rate. This resulted in an underpayment of \$9,188.

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Due to the exceptions noted above, additional procedures were performed on the remaining six OJJ maintenance invoices paid in fiscal year 2019, some of which had more than one error. Audit procedures disclosed the following:

- For two invoices, the daily rate billed for two residential facilities did not agree to the contract rate, resulting in overpayments of \$2,483.
- For one invoice, OJJ billed DCFS for 11 days that had been previously reimbursed, resulting in an overpayment of \$1,016.
- For one invoice, OJJ paid the residential facility for 27 days but billed DCFS for 28 days, resulting in an overpayment of \$92.
- For six invoices, OJJ paid residential facilities the enhanced supervision rate for certain residents but billed DCFS at the basic supervision rate, resulting in an underpayment of \$12,312.

Criteria:

2 CFR 200.331 (d) requires that pass-through entities monitor the activities of subrecipients as necessary to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

Per DCFS's contract with OJJ related to the Foster Care program, DCFS agrees to receive, review, and certify expenditure reports for Foster Care expenditures.

Cause:

These conditions occurred because of a weakness in controls in monitoring Foster Care subrecipient reimbursements.

Effect:

Failure to properly review invoices resulted in over and under reimbursements and could result in disallowed costs by the federal grantor. In total, there were \$6,109 in overpayments considered questioned costs and \$21,500 in underpayments.

Recommendation:

DCFS program management and subrecipient contract monitors should follow the established DCFS payment methodology and ensure subrecipients are only reimbursed for eligible days, as well as the established daily and supervisions rates.

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Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-6).

2019-021 - Noncompliance and Control Weakness Relating to the Temporary Assistance for Needy Families Income Eligibility Verification

Award Years: 2018, 2019

Award Numbers: 1801LATANF, 1901LATANF

Compliance Requirements: Activities Allowed or Unallowed, Eligibility, Special Tests and Provisions

Repeat Finding: No

	<u>Questioned Costs</u>
93.558 Temporary Assistance for Needy Families (Award No. 1801LATANF)	\$300
93.558 Temporary Assistance for Needy Families (Award No. 1901LATANF)	900
	<u>\$1,200</u>

Condition:

DCFS did not review income information obtained through the data exchange system to determine the effect on the recipient’s eligibility for cash benefits under the TANF cluster of programs. In a non-statistical sample of 60 client payments from a population of 59,563 client payments totaling \$16,671,134, two (3%) client files did not show the income summary reviewed and amounts included in the eligibility calculation.

Criteria:

Per 45 CFR Section 205.55 A(a)(1), the state agency will request wage information through an income and eligibility verification system for all applicants.

Per 45 CFR Section 205.56 (A)(a)(1)(i), the state agency shall review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the applicant’s or the recipient’s eligibility or the amount of assistance.

Per DCFS policy B-632, Documentation of Income, the Clearance Summary (data exchange) must be checked to verify the reported household income information.

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Cause:

Case workers did not follow DCFS policy and federal regulations to review and compare information obtained from the data exchange with information contained in the case records to verify the client's eligibility.

Effect:

These exceptions increase the risk that clients may receive benefits to which they are not entitled and could result in DCFS having to repay the funds to the federal grantor. One of the clients related to the exceptions noted received \$2,664 in benefits but was only eligible for \$1,464, resulting in a questioned cost of \$1,200.

Recommendation:

Because of the exceptions noted in a program that disbursed approximately \$18 million in cash benefits during fiscal year 2019, DCFS should ensure its case workers follow established policy and use the information obtained from the data exchange to verify client eligibility.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-7).

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HEALTH, LOUISIANA DEPARTMENT OF

2019-022 – Inadequate Controls over Billing for Behavioral Health Services

Award Years: 2016 - 2019

**Award Numbers: 1605LA5MAP, 1705LA5021, 1705LA5MAP, 1805LA5021,
1805LA5MAP, 1905LA5021, 1905LA5MAP**

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

		<u>Questioned Costs</u>
93.767	Children's Health Insurance Program (Award No. 1705LA5021)	\$71
93.767	Children's Health Insurance Program (Award No. 1805LA5021)	158
93.767	Children's Health Insurance Program (Award No. 1905LA5021)	289
<u>Medicaid Cluster:</u>		
93.778	Medical Assistance Program (Award No. 1605LA5MAP)	292,706
93.778	Medical Assistance Program (Award No. 1705LA5MAP)	414,089
93.778	Medical Assistance Program (Award No. 1805LA5MAP)	281,865
93.778	Medical Assistance Program (Award No. 1905LA5MAP)	440,433
State Funds		<u>736,811</u>
		<u>\$2,166,422</u>

Condition:

In a Medicaid Audit Unit report, *Improper Billing of Services within the Medicaid Behavioral Health Program*, issued September 4, 2019, we identified approximately \$47.5 million in encounters and claims for services between December 2015 and June 2019 that were paid by the Louisiana Department of Health (LDH), the managed care organizations (MCOs), and Magellan Health Services (Magellan) even though claims did not comply with the LDH coding requirements and fee schedule. The billing errors could be avoided by LDH, the MCOs, and Magellan applying system edits that would deny claims and encounters when billing and fee schedule requirements are not followed.

The report identified the following instances of billing errors:

- Providers were paid \$38,533,711 for 646,746 encounters and claims that were billed using incorrect procedure and modifier codes. Without the required modifiers, the claim or encounter does not contain enough information to determine that the billing was appropriate.
- Providers were paid \$9,044,773 more than indicated on the LDH fee schedule for 647,910 encounters and claims for behavioral health services. For the amount

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noted above, the MCOs confirmed that they did not have alternative fee schedules.

- Providers were paid \$7,800 for 322 encounters and claims for improperly billed add-on behavioral health services. For the amount noted above, add-on services were paid without the required primary service.

Criteria:

LDH's fee schedule outlines procedure codes for services and the applicable billing rates. Some services require that procedure codes also contain modifier codes which indicate information such as the age of the recipient, location where the service was provided, the educational background of the person providing the service, and the license(s) they have obtained.

The LDH fee schedule outlines different rates depending on the procedure code and modifier codes. The MCOs can optionally pay more than the minimum LDH fee schedule. However, LDH does not currently maintain a list of these providers and therefore cannot determine if a claim paid at an excessive rate was improperly billed.

According to MCO guidance to providers, add-on services are reimbursable when provided in addition to the appropriate primary service performed by the same provider and cannot be billed as standalone services.

Cause:

LDH, the MCOs, and Magellan did not have adequate controls in place to ensure that behavioral health services in the Medicaid program were properly billed and that improper encounters and claims were denied.

Effect:

While a majority of the errors were MCO encounters, 102,889 of the errors were fee-for-service claims totaling \$2,166,422 (\$1,429,611 federal funds and \$736,811 state funds), which are considered questioned costs.

It is important that encounter data is accurate because LDH and other stakeholders, such as the Medicaid Fraud Control Unit within the Attorney General's Office, use this data to identify improper payments and potential fraud. LDH also uses this encounter data to establish per member per month rates for the MCOs.

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Recommendation:

LDH management should implement adequate internal controls to ensure that claims and encounters are coded correctly, which could include edit checks to deny improper billings.

Management’s Response and Corrective Action Plan:

Management did not concur with the recommendation providing that the recommendation is inconsistent with a risk-based managed care model (B-14).

Auditor’s Additional Comments:

According to four of the five MCOs and Magellan, contracted providers are required to follow LDH’s fee schedule. In addition, both of the MCOs who were sent examples of the issues identified in the Medicaid Audit Unit report *Improper Billing of Services within the Medicaid Behavioral Health Program* agreed that the examples were errors. If MCO edit checks were working appropriately, these claims should have been denied.

Although LDH has procedures to monitor on a post-payment basis, edit checks are important for ensuring encounter data is accurate and for ensuring only valid claims are paid. In addition, LDH has established edit checks which deny claims with invalid or missing modifier codes for other types of services such as physician claims and emergency medical transportation. Therefore, establishing edit checks to deny specialized behavioral health claims with invalid or missing modifiers should be consistent with a risk-based managed care model

2019-023 - Inadequate Controls over Healthy Louisiana Premium Payments

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

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

Condition:

LDH did not have adequate controls in place to ensure proper coding of all managed care premiums, resulting in Healthy Louisiana premium payments made to the managed care health

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plans that did not match the correct recipient eligibility type. In November 2019, LDH acknowledged the mismatched premiums and made corrections to 518 Healthy Louisiana premiums paid for service dates July 2016 through September 2019. The correction resulted in a net recoupment of approximately \$176,000 from the managed care health plans. LDH is working to correct an additional 419 premium payments. LDH made \$7.9 billion dollars in Healthy Louisiana premium payments in fiscal year 2019. While the mismatched premium payments noted above are immaterial in relation to the total amount paid, LDH must ensure premium payments are supported by recipient eligibility.

Criteria:

LDH's fiscal intermediary makes monthly premium payments to the Healthy Louisiana managed care health plans based on capitation codes and rates established by LDH's actuary. The capitation codes and rates are specific to a recipient's eligibility type in the Medical Assistance Program (CFDA 93.778, Medicaid), and Children's Health Insurance Program (CFDA 93.767, LaCHIP). Premium payments should be based on a recipient's eligibility for the month of service.

Cause:

Based on discussions with LDH, some of the mismatched premiums occurred due to changes in recipient eligibility. LDH is still researching additional causes but does expect mismatched premium payments to occur. According to LDH, modifications are being made to its monthly adjustment processes to correct the payments.

Effect:

When a recipient's eligibility for a month does not correspond to the capitation code and rate paid to the managed care plan for that month, the premium coding is considered mismatched and the payment improper.

Recommendation:

LDH should identify the causes for all existing mismatched premium payments. LDH should also establish controls to ensure premium payments are made based on recipient eligibility and ensure timely adjustment when premium payments do not match eligibility due to eligibility changes after the payment.

Management's Response and Corrective Action Plan:

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

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2019-024 - Inadequate Controls over Medicare Buy-In

Award Year: 2019

Award Number: 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

**Questioned
Costs**

None Noted

Medicaid Cluster:

93.778 Medical Assistance Program

Condition:

LDH failed to correct errors and update information on recipient eligibility records for variances reported to LDH by the Centers for Medicare and Medicaid Services (CMS), resulting in LDH not paying appropriate Medicare Buy-In (Buy-In) premiums to CMS for Medicare coverage for eligible recipients.

Criteria:

Under the Louisiana Medicaid State Plan, the state enrolls certain Medicare eligible recipients in Medicare and pays the premiums associated with their Medicare coverage under the Medicaid program. The payments are made under the Buy-In program with payments to CMS occurring monthly for Medicare Part A and/or Part B. Medicare Part A helps to pay for the cost of inpatient hospital care, while Part B covers outpatient medical services. In some cases, recipients are enrolled in both Part A and Part B Buy-In. In calendar year 2019, Part A premiums were \$437 per month, with LDH paying for approximately 8,900 recipients each month. Part B premiums were \$135 per month, with LDH paying for approximately 207,000 recipients each month.

LDH recipient data and CMS recipient data for Buy-In eligible recipients must match in order to ensure appropriate Buy-In premium payments and proper handling of medical service claims.

Cause:

Prior to November 2018, using data from CMS, LDH generated monthly reports to identify variances between the CMS data and LDH data. These variances could include differences in claim numbers and demographic data. LDH also generated reports to identify recipients that CMS added to Part B Buy-In that LDH should also enroll into Part A Buy-In. The LDH Buy-In section reviewed the reports and ensured that necessary corrections and additions were made to recipient records in the Buy-In system which stored Buy-In eligibility data. However, after November 2018, LDH did not continue this process and lacked other procedures to address variances on a consistent and timely basis.

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In November 2018, LDH implemented a new eligibility system, LaMEDS, and integrated the old Buy-In system into LaMEDS. LDH developed some Buy-In reports in LaMEDS for monitoring of variances, but the reports were not used. The LDH Buy-In section addressed variances when notified on a case-by-case basis, in addition to working with LDH LaMEDS staff to address recurring errors. However, LDH lacked any formal consistent procedures to timely address variances.

Effect:

LDH did not update recipient records and make monthly Buy-In payments for all recipients who qualified for the benefit.

Recommendation:

LDH should develop formal procedures to ensure Buy-In variances are addressed on a consistent basis and in a timely manner.

Management’s Response and Corrective Action Plan:

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

2019-025 - Inadequate Controls over Monitoring of Abortion Claims

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	Questioned Costs <hr style="width: 100%;"/> None Noted
93.767 Children's Health Insurance Program <u>Medicaid Cluster:</u> 93.778 Medical Assistance Program	

Condition:

LDH did not have adequate controls to ensure compliance with federal requirements prohibiting the use of federal funding for abortion claims.

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Criteria:

Federal requirements prohibit Medicaid and LaCHIP funding for abortion services except in instances where abortion is necessary to save the mother's life or if the pregnancy is the result of an act of rape or incest.

Cause:

LDH's fiscal intermediary (FI) performed some monitoring of fee-for-services claims for compliance, but LDH did not monitor or review any reporting from the FI to determine if procedures were properly designed and effective. LDH included a provision in the Healthy Louisiana managed care contracts requiring the managed care health plans to comply with the federal regulation, but LDH did not have any procedures in place to monitor the health plan's compliance with the contract requirement. LDH provided that monitoring was not performed because identifying applicable claims is difficult and would likely require medical record reviews.

Effect:

Because LDH did not actively monitor compliance with the requirement, the Medicaid and LaCHIP programs may have paid for abortion services that did not meet exceptions noted in federal regulations.

Recommendation:

LDH should monitor all claims for Medicaid and LaCHIP recipients, including those paid by the managed care health plans, for compliance with federal regulations regarding prohibited abortions.

Management's Response and Corrective Action Plan:

Management did not specifically concur or disagree with the finding but provided a corrective action plan (B-19).

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2019-026 - Inadequate Controls over Quarterly Federal Expenditure Reporting

Award Year: 2019

Award Numbers: 1905LA5021, 1905LA5MAP

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2018-026)

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

Condition:

For the fifth consecutive year, LDH failed to accurately complete the required quarterly reports of federal expenditures resulting in \$17,279,582 (\$14,683,758 federal) in expenditures for Substance Use Disorder (SUD) waiver services not identified and reported separately as required by CMS. In fiscal year 2019, LDH paid for services under the SUD waiver while identifying and reporting these expenditures as state plan expenditures.

Criteria:

The SUD waiver authorizes Louisiana to receive federal financial participation for the continuum of services to treat addiction to opioids or other substances, including services provided to Medicaid enrollees with substance use disorders residing in certain residential treatment facilities that meet the definition of an Institution for Mental Disease. The approved waiver document requires quarterly reporting of expenditures associated with populations affected by the waiver services. The waiver requires such expenditures to be reported on applicable waiver sections of the federal expenditures report as federal reporting is used to monitor budget neutrality requirements for the waiver. While total expenditures for Medicaid and LaCHIP were not misstated due to the classification error, CMS requires accurate reporting of Medicaid and LaCHIP expenditures.

Cause:

LDH failed to properly identify expenditures for the SUD waiver in the statewide accounting system for appropriate classification on federal reporting. In addition, LDH has implemented some controls over preparation and review of the quarterly expenditure reports, but did not detect the error until after June 30, 2019.

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Effect:

The federal expenditures reported in the quarterly reports are used by CMS to track state Medicaid and LaCHIP expenditures and to ensure proper application of federal participation rates. Errors in federal reporting limit the usefulness of the reports and put the state at risk for improper claiming of federal funds and noncompliance with waiver agreements. LDH made corrections to the September 2019 reports to report the expenditures as SUD waiver.

Recommendation:

LDH should ensure that expenditures are accurately classified in the statewide accounting system and federal expenditures are reported accurately by appropriate category on the required quarterly federal reports.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-21).

2019-027 - Inadequate Controls over Waiver Services Providers

Award Year: 2019

Award Number: 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2018-025)

	Questioned Costs
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$7,767
State Funds	4,182
	\$11,949

Condition:

For the eighth consecutive year, LDH paid Medicaid Home- and Community-Based Services (HCBS) claims for the New Opportunities Waiver (NOW), Residential Options Waiver (ROW), and Community Choices Waiver (CCW) totaling \$11,949 (\$7,767 in federal funds and \$4,182 in state funds) for waiver services that were not documented in accordance with established policies.

NOW and ROW are administered by the LDH Office for Citizens with Developmental Disabilities (OCDD). CCW is administered by the LDH Office for Aging and Adult Services

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(OAAS). Waiver services are accessed through support coordinators who assist with development and monitoring of the recipient's plan of care (POC).

Our testing of waiver services included 306 claims paid in fiscal year 2019 totaling \$38,629 paid to two providers for 10 recipients. The recipients received services from three waivers: NOW, ROW, and CCW. Our test identified errors for 103 claims, some claims having multiple errors, totaling \$11,949, which is considered questioned costs.

For the NOW and ROW waivers administered by OCDD, the following were noted:

- For 13 claims for five recipients, waiver services providers did not provide adequate documentation to support billed services. Time sheets, progress notes, and electronic visit verification (EVV) documentation were not consistent.
- For 44 claims for six recipients, the waiver services provider did not provide documentation to support deviations from the approved POC. The POC documents the recipient's assessed needs and types and quantity of services to address those needs and costs related to services. Direct service providers provide care to a recipient based on the approved POC. Without documentation a provider cannot substantiate and auditors cannot verify that the deviations were recipient-driven and person-centered as required.
- For eight claims for five recipients, auditors were unable to determine if a deviation from the POC occurred because time sheets, progress notes, and EVV documentation were not consistent.

For the CCW waiver administered by OAAS, the following were noted:

- For one claim for one recipient, the waiver services provider did not provide adequate documentation to support billed services. Progress notes and EVV documentation were not consistent.
- For 51 claims for two recipients, the waiver services provider did not provide documentation to support deviations from the approved POC. Errors noted deviations of 30 minutes or more.

Criteria:

Auditors used LDH's provider manuals to identify required documentation. Provider manuals are 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.

According to the provider manuals, prior to billing for services, the NOW and ROW service provider must verify that time sheets and progress notes are completed correctly and that the

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services were delivered in accordance with the POC. According to OCDD, since the implementation of EVV, time sheet documentation is no longer required for Medicaid supporting documentation, but that information is not reflected in updates to the NOW or ROW manuals.

According to the ROW provider manual, providers are to record any changes or deviations from the POC. According to the NOW provider manual, an occasional or temporary deviation from a recipient's scheduled services is acceptable as long as the services 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.

According to the CCW provider manual, significant deviations must be documented. Significant is not defined.

LDH HCBS waivers implemented EVV in fiscal year 2019. EVV is a web-based system that electronically records and documents the precise date, start time, and end times that services are provided to recipients. Time documented through EVV is the time billed to Medicaid for services. Providers are required to maintain certain other supporting documentation to support all time billed.

Cause:

The errors noted occurred because LDH failed to ensure that NOW, ROW, and CCW providers follow LDH policy, which includes review of documentation to support services billed for accuracy and documenting deviations from the POC. In addition, LDH OCDD did not update provider manuals to reflect potential revised documentation requirements.

Effect:

Without adequate supporting documentation and compliance with LDH established policies, there is reduced assurance that recipients are receiving needed services, billed services were actually performed, and limited resources are allocated appropriately.

Recommendation:

LDH should ensure all departmental policies and federal regulations for waiver services are enforced, including documentation to support claims and evidence deviations from the approved POC meet the needs of the recipient. In addition, LDH should ensure all provider manuals are updated timely.

Management's Response and Corrective Action Plan:

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

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2019-028 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2018-027)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	Unable to determine
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

For the second consecutive year, LDH failed to design and maintain adequate internal control over MAGI-based eligibility determinations in the Medicaid and LaCHIP programs.

Criteria:

In 2014, through the Affordable Care Act, federal regulations changed the requirements for Medicaid eligibility determinations to a new methodology using federal income tax information (FTI) known as MAGI. The new MAGI determination process significantly changed the way Medicaid eligibility is determined for a large percentage of the Louisiana Medicaid program.

Cause:

In a previous Medicaid Audit Unit (MAU) report, *Medicaid Eligibility: MAGI Determination Process*, issued in December 2018, we noted that LDH did not use federal and/or state tax information to verify certain self-attested eligibility factors, including tax filer status, household size, self-employment income, and other types of income. This other income could include retirement and annuities, interest and dividends, and rentals and royalties. We determined this lack of verification to be a weakness in internal control, because tax information was the only trusted source for these critical Medicaid MAGI eligibility factors. LDH noted that FTI would be incorporated into the eligibility system for use in the verification process in May 2019.

In a follow-up MAU report titled *Status on the Use of Federal Tax Information*, issued September 11, 2019, we reported that LDH had not implemented the use of FTI for MAGI-based eligibility determinations. Because LDH has not implemented the use of tax information for MAGI-based determinations, LDH continues to be unable to verify all critical eligibility factors. We determined that the lack of internal control due to not using federal tax information for

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verifications is applicable to all of the 1.4 million recipients in the MAGI eligibility group with premiums paid on their behalf.

Effect:

While the new methodology was designed around federal tax data, LDH did not use FTI to verify critical Medicaid eligibility factors, resulting in a lack of internal control and increased risk that applicants could be determined eligible when they are not.

In fiscal year 2019, LDH Medicaid and LaCHIP program expenditures totaled \$12 billion. As of June 30, 2019, there were approximately 1.6 million recipients in Louisiana Medicaid. Of these recipients, approximately 1.4 million (89%) were determined eligible in a MAGI eligibility group by LDH and had Healthy Louisiana managed care premium payments made to the MCO on their behalf. The MCOs are responsible for payment of provider claims for Medicaid services. LDH paid approximately \$7.9 billion in Healthy Louisiana managed care premiums, with \$5.5 billion dollars in premiums paid on behalf MAGI-based recipients.

Since LDH did not use tax information in fiscal year 2019 and auditors are restricted by law from using tax information in the audit of Medicaid and LaCHIP eligibility, we are unable to obtain sufficient appropriate evidence to adequately test MAGI-based Medicaid eligibility. We consider this a scope limitation for our audit.

Recommendation:

LDH should design and implement adequate internal control to ensure and document accurate MAGI-based eligibility determinations. In addition, LDH should consider using federal tax data to verify critical Medicaid and LaCHIP eligibility factors that cannot be verified by other electronic sources.

Management's Response and Corrective Action Plan:

Management concurred in part and provided a corrective action plan. Management asserts that LDH has adequate controls over MAGI-based eligibility determinations due to the new eligibility system, LaMEDS, using multiple electronic data sources for verification (B-24).

Auditor's Additional Comments:

For fiscal year 2019, LDH did not use FTI to verify critical eligibility factors that cannot be verified by other electronic sources, which increases risk that applicants could be determined eligible when they are not.

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2019-029 - Noncompliance on Managed Care Premium Payments

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

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

Condition:

LDH made premium payments totaling approximately \$4.8 billion to the Healthy Louisiana MCOs without first receiving required contract amendment approvals. Also, LDH made payments totaling approximately \$868 million for service dates outside of the certification period provided by the actuary's Rate Certification Letter.

For fiscal year 2019, LDH made Medicaid and LaCHIP payments totaling \$7.9 billion to the Healthy Louisiana MCOs. In our review of the Healthy Louisiana premium payments made during the fiscal year, the following were identified:

- LDH made premium payments using rates from the actuary's Rate Certification Letter contained in Contract Amendment Number 14 starting in July 2018 for May 2018. Contract Amendment Number 14 was not signed by the MCOs until late October 2018, not submitted for approval to the Office of State Procurement (OSP) until late October 2018, and not approved by OSP until December 2018. Payments made on Contract Amendment Number 14 prior to OSP approval totaled more than \$3.9 billion.
- LDH made premium payments using rates from the actuary's Rate Certification Letter contained in Contract Amendment Number 17 starting in June 2019 for April 2019. Contract Amendment Number 17 was not signed by the managed care plans until late June 2019, not submitted to the OSP until July 2019, and not approved by OSP until August 2019. Payments made on Contract Amendment Number 17 as of June 30, 2019, totaled more than \$906 million.
- LDH paid the MCOs for February 2019 in March 2019 using the actuary's Rate Certification Letter from Contract Amendment Number 15. The Rate Certification Letter in Contract Amendment Number 15 was for dates July 2018 through January 2019 and not certified by the actuary for use in February 2019. In June 2019, LDH adjusted rates based on Contract Amendment Number 16 with the accompanying Rate Certification Letter for dates including February 2019.

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Payments made for February 2019 using the inappropriate rates from Contract Amendment Number 15 totaled more than \$629 million.

- LDH paid the MCOs for April 2019 in May 2019 using an actuary's Rate Certification Letter from Contract Amendment Number 16. The Rate Certification Letter in contract Amendment Number 16 was for dates January 2019 through March 2019 and not certified by the actuary for use in April 2019. In June 2019, LDH adjusted April 2019 rates based on Contract Amendment Number 17 and the accompanying Rate Certification Letter for dates including April 2019. Payments made for April 2019 using the inappropriate rates from Contract Amendment Number 16 totaled more than \$239 million.

Criteria:

Louisiana Administrative Code, Title 34, Part V. Procurement, Section 2512, requires that all amendments to contracts for professional, personal, consulting, and social services contracts be submitted to OSP and shall become effective only upon approval. Healthy Louisiana contract amendments, categorized as a social services contract, document changes to the managed care program, including updates and changes in rate certifications when necessary.

Each actuary's Rate Certification Letter stipulates the population and time period covered by the accompanying rates along with a statement certifying the rates as actuarial sound in accordance with 42 CFR Section 438. Rate certifications should be determined for a 12-month rating period, but CMS considers time periods other than 12 months to address unusual circumstances. For fiscal year 2019, LDH made payments using four contract amendments and six Rate Certification Letters. One rate letter included a 12-month certification period while the other five letters had certification periods varying from three to nine months.

Cause:

LDH failed to design and maintain adequate controls over the timely submission of contract amendments to OSP to ensure contract amendments were approved prior to any payments under the amendment. LDH also failed to design and maintain adequate controls to ensure Rate Certifications Letters covered the period for which the payment was made.

Effect:

By paying the MCOs prior to contract amendment approvals, LDH may have made payments without proper authorization that were noncompliant with state procurement regulations. By paying the MCOs with rates outside of the rate certification period, LDH may have violated federal regulations requiring payments using actuarial sound rates.

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Recommendation:

LDH should ensure compliance with state purchasing requirements, including obtaining proper contract amendment approvals prior to implementation. In addition, LDH should only make payments using Rate Certification Letters that have been included in an approved contract amendment and for the period certified in the rate letter.

Management’s Response and Corrective Action Plan:

In its response, management did not dispute the facts reported regarding dates of the relevant premium payments, rates used to make the payments, or dates of contract amendment approvals. However, management did not agree that the payments made and rates used were inappropriate or noncompliant, so a corrective action plan was not provided (B-26).

Auditor’s Additional Comments:

LDH acknowledges payments were made using rate certification letters in contract amendments prior to submission to OSP and OSP approval and making payments for service dates using rate certification letters that did not cover the respective service dates. LDH noted that in its opinion these instances should be considered an “inevitable” part of the process in setting managed care per member per month payments. However, LDH should strive to implement processes and/or controls to ensure that state and federal regulations are met. LDH should not continue processes that make noncompliance “inevitable.”

2019-030 - Noncompliance with Managed Care Provider Enrollment Requirement

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2018-028)

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

Condition:

For the second consecutive year, LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. Currently, the managed care plans continue to enroll and screen all providers, in violation of federal regulations.

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Criteria:

42 CFR 438.602 (2016 Managed Care Final Rule) and Section 5005 of the 21st Century Cures Act require that the enrollment process include providing the Medicaid agency with the provider's identifying information including the name, specialty, date of birth, Social Security number, national provider identifier, federal taxpayer identification number, and state license or certification number of the provider. Additionally, the state agency is also required to screen enrolled providers, require certain disclosures, provide enhanced oversight of certain providers, and comply with reporting of adverse provider actions and provider terminations. By using the new federally required process, managed care providers must participate in the same screening and enrollment process as Medicaid and LaCHIP fee-for-service providers.

Cause:

LDH noted that enrollment and screening of managed care providers will not be performed until the new provider management system is implemented. LDH has not implemented the new system as of November 2019. LDH will continue to be in violation until a new provider enrollment system is implemented and all providers are enrolled in the new system.

Effect:

LDH was required to enroll and screen all Healthy Louisiana managed care providers by January 2018 and dental managed care providers by July 2018. LDH failed to do this and is in violation of federal law.

LDH cannot ensure the accuracy of provider information obtained from the Louisiana Medicaid managed care plans and cannot ensure compliance with enrollment requirements defined by law and the Medicaid and LaCHIP state plan. LDH accepted 88.5 million Healthy Louisiana encounter claims totaling \$5.3 billion and 4.2 million dental encounter claims totaling \$152 million in fiscal year 2019 from the managed care plans and paid \$7.9 billion in Healthy Louisiana premiums and \$172 million in dental premiums.

Recommendation:

LDH should ensure all providers are screened, enrolled, and monitored as required by federal regulations.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-28).

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2019-031 - Noncompliance with Prenatal Service Third-Party Liability Requirements

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: No

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

Condition:

LDH failed to implement controls to ensure compliance with revised third-party liability requirements for prenatal and pregnancy related services.

Criteria:

42 CFR 433 requires that the Medicaid and LaCHIP programs are the payers of last resort. In most cases, federal law requires states to apply cost avoidance measures to claims by which all other payers are identified and payments from those identified payers are applied to the claim first. Medicaid and LaCHIP funds would then be used for the remaining balance as applicable. Previously, regulations considered prenatal and pregnancy related services an exception to the cost avoidance requirement and required states to pay prenatal and pregnancy related claims without regard to any other liable third party. States could seek to recover payments from another liable third party at a later date through a process known as “pay and chase.” The Bipartisan Budget Act of 2018 (Public Law 115-123) revised the Social Security Act, the authorizing legislation for Medicaid and LaCHIP programs, to eliminate the cost avoidance exception for prenatal services and pregnancy related services effective in February 2018.

Cause:

LDH did not update the managed care contracts to require compliance with the revised regulation, did not provide any guidance to the managed care plans regarding implementation of the revised regulations, and did not monitor plan compliance with the revised regulation. While a much smaller portion of the Louisiana Medicaid program, LDH also did not implement the revised regulation for fee-for-service prenatal claims.

According to LDH, the revised federal regulation has not been implemented because CMS has not issued clear guidance for implementation.

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Effect:

The Medicaid and LaCHIP programs may have paid full or partial claims that were the responsibility of other payers.

Louisiana Medicaid managed care plans would be responsible for a majority of the services relevant to the revised requirement. LDH has accepted more than 2 million encounters totaling \$145.6 million for prenatal services with dates of service from February 2018 through June 2019. LDH did not provide criteria for identifying prenatal encounters that were processed as pay and chase. Managed care encounters are used by LDH's actuary for future rate setting and as a basis for making supplemental payments, known as kick payments, to the managed care plans for costs associated with pre- and post-partum maternal care, as well as the delivery event itself. LDH paid \$512 million in kick payments for dates of service from February 2018 through June 2019.

For fee-for-service claims paid in state fiscal year 2019 with dates of service from February 2018 through June 2019, LDH paid \$1,692 for prenatal and pregnancy related claims processed as pay and chase.

Recommendation:

LDH should ensure that cost avoidance measures are applied for prenatal services as required by the Bipartisan Budget Act of 2018 and the Social Security Act and that the Medicaid and LaCHIP programs are the payers of last resort.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and provided a corrective action plan (B-30).

Auditor's Additional Comments:

In its response, management acknowledged that the United States Code was amended but noted that the Code of Federal Regulations provision had not been updated, and CMS had not provided guidance until November 2019. However, this does not change LDH's responsibility to implement controls addressing the revised federal requirement that was effective in February 2018.

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2019-032 - Noncompliance with Provider Revalidation and Screening Requirements

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2018-029)

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

Condition:

For the second consecutive year, LDH did not perform five-year revalidations; screenings based on categorical risk of fraud, waste or abuse; and monthly checks of the federal excluded party database, as required by federal regulations for all Medicaid and LaCHIP fee-for-service providers.

In a non-statistical random sample of 40 providers from 22,191 providers receiving fee-for-service Medicaid and LaCHIP payments from LDH in fiscal year 2019, we noted that for 34 (85%) providers, LDH did not perform the required five-year revalidation, including screening based on categorical risk. The 34 providers have enrollment dates ranging from three to 44 years ago.

In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. While LDH checked the List of Excluded Individuals/Entities (LEIE) on a monthly basis, it did not perform checks of the System for Award Management (SAM) after the provider was initially enrolled. The SAM database includes information on providers excluded from contracting with the federal government.

Criteria:

Federal regulations (42 CFR 455, Subpart E) require that LDH screen all providers according to the provider's categorical risk level upon initial enrollment, re-enrollment, or revalidation of enrollment. LDH must complete a revalidation of enrollment for all providers, regardless of type, at least every five years. The required screening procedures for each provider varies based on the risk score – limited, moderate, or high. For example, a high risk score requires additional screening procedures including criminal background checks and fingerprinting. These federal regulations also require LDH to check the LEIE and the SAM on at least a monthly basis.

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

LDH submitted and received the Medicaid State Plan approval in 2012 regarding compliance with revalidation and screening requirements.

Cause:

LDH has noted that performance of all required revalidations, screenings, and monthly checks would be implemented in the new provider management system. LDH has not implemented the new system as of November 2019.

Effect:

Proper enrollment and revalidation, including screening based on categorical risk and monthly checks of required databases would enable the state to identify ineligible providers that should be rejected or excluded from the program. Not performing the required revalidations and screenings increases the risk that providers will continue to perform services for Medicaid recipients when they should be excluded.

Recommendation:

LDH should ensure all providers are screened based on categorical risk level upon initial enrollment, re-enrollment, and revalidation of enrollment as required by federal regulations. Also, LDH should perform revalidation of enrollment on all providers at least every five years. In addition, LDH should ensure all required databases are checked at least monthly.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-32).

2019-033 - Noncompliance with Third-Party Liability Assignment

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2018-030)

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

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

Condition:

For the third consecutive year, LDH failed to maintain evidence of notification of third-party liability (TPL) assignment as required for eligibility in the Medicaid and the LaCHIP programs.

In a non-statistical random sample of 60 active recipient case records from 1,835,973 recipients, 18 (30%) recipient case records did not contain evidence of TPL assignment notification.

Criteria:

Per 42 CFR 433, 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.

Cause:

LDH provides notification to an applicant/enrollee by including assignment language on Medicaid and LaCHIP applications. LDH utilizes both paper and electronic applications. During state fiscal year 2019, TPL assignment language was not included as part of electronic application summaries in all recipient case records.

In response to the prior-year finding, LDH planned corrective action in conjunction with the launch of the new eligibility system, LaMEDS, in November 2018, but LDH's corrective action was prospective in nature and did not attempt to remedy cases in which recipients with case files lacking TPL assignment notification do not complete a new application in LaMEDS.

Effect:

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. Without the assignment of TPL rights, 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 Medicaid and LaCHIP 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-34).

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

2019-034 - Weaknesses in Controls over LaMEDS

Award Year: 2019
Award Numbers: 1905LA5021, 1905LA5MAP
Compliance Requirement: Eligibility
Repeat Finding: No

Questioned Costs
None Noted

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

Condition:

LDH had weaknesses in controls over its new Medicaid and LaCHIP eligibility and enrollment system, LaMEDS. LaMEDS was implemented in November 2018. All recipient eligibility records are stored in LaMEDS.

Criteria:

LDH is the single state agency responsible for the administration of the Medicaid and LaCHIP programs. As such, LDH is responsible for adequate internal control over any system used in administration of the program. Internal controls, including proper monitoring of user access and logs, monitoring of interface errors, and proper monitoring of hardware and software availability help to mitigate the risk of improper eligibility determinations.

We evaluated system controls based on best practices, as defined by *Control Objectives for Information and Related Technology*, a framework developed by ISACA.

Cause:

LDH did not follow established procedures for user access control and lacked monitoring procedures for reviewing user access, override logs, audit logs, and underlying database changes. Our procedures identified the following:

- LDH failed to remove access for separated employees.
- LDH only performed one user access review and failed to makes all changes noted as a result of the review.
- LDH lacked a process of tracking non-LDH contract employee access to LaMEDS.

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

- LDH did not review logs tracking manual overrides and audit changes for inappropriate overrides and changes.

LDH lacked a formal process for monitoring and timely resolving logged interface errors. LaMEDS interfaces with multiple state and federal databases to verify eligibility factors.

The agreement between LDH and the Office of Technology Services (OTS) did not provide for availability monitoring of hardware and software managed and supported by OTS.

Effect:

Instances of inappropriate access may have violated the HIPAA Security Rules because users retained access to protected health information after they no longer had an allowed need for that access.

Lack of established procedures can result in inconsistent application and unnoticed interface failures that negatively impact the eligibility determination process.

OTS may not be accountable for application downtime resulting from the failure of supporting hardware, software, and infrastructure that it maintains.

Recommendation:

Management should immediately disable a separating employee's access and hold supervisors responsible for requesting removal; perform user access reviews at least bi-annually and update all changes as a result of the reviews; establish procedures for monitoring non-LDH contract employees, and establish procedures for reviewing user access, override logs, and audit logs.

LDH should establish formal procedures for monitoring interface errors.

LDH should update its agreement with OTS to require availability metrics and obtain and monitor achievement of agreed upon availability levels.

Management's Response and Corrective Action Plan:

Management concurred in part and provided corrective action plans (B-35).

Auditor's Additional Comments:

LDH did not concur with the finding regarding user access reviews and the monitoring of audit logs, citing that CMS only requires an annual review of user access and does not require monitoring of all audit logs. During our work, we noted a high frequency of user access changes due to employee and contractor turnover. This frequency places LDH at an increased risk of

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

allowing inappropriate access to users who no longer have a business need. The HIPAA Security Rule [(45 CFR §164.308(a)(1)(ii)(B))] provides that covered entities must "implement security measures sufficient to reduce risks and vulnerabilities to a reasonable and appropriate level." A review of access only once a year does not appear to sufficiently reduce this risk. Also, the absence of CMS guidance regarding specific logs to review does not remove LDH's responsibility for identifying the appropriate logs and monitoring them for unauthorized activity.

LDH concurred in part with our recommendation regarding interface error monitoring but noted it had a detailed design specification document that established "a formal process for error standardization" that provides steps for particular errors. However, based on our review, the detailed design specification document does not negate the need for policies and procedures for staff to reference when handling interface errors during normal operations.

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

2019-035 - Noncompliance and Control Weakness Relating to Foster Care Billings

Award Years: 2018, 2019

Award Numbers: 1801LAFOST, 1901LAFOST

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
93.658 Foster Care Title IV-E (Award No. 1901LAFOST)	\$6,109

Condition:

The Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) did not adequately review Foster Care invoices submitted to DCFS for reimbursement to ensure billings were made in accordance with approved contract rates and only included allowable dates of service.

A non-statistical sample of three maintenance (cost of care) invoices billed to DCFS totaling \$792,182 from a population of 11 maintenance invoices totaling \$3,026,043, disclosed exceptions for all three (100%) invoices, some of which had more than one error, as follows:

- For one invoice, OJJ billed for 11 days that had been previously reimbursed, resulting in an overpayment of \$1,016.

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

- For one invoice, the daily rate billed for two residential facilities did not agree to the contract rate, resulting in overpayments of \$809.
- For one invoice, OJJ paid the residential facility for 28 days but requested reimbursement for 29 days, resulting in an overpayment of \$92.
- For one invoice, OJJ paid the residential facility for 27 days but requested reimbursement for 28 days, resulting in an overpayment of \$92.
- For three invoices, OJJ paid residential facilities the enhanced supervision rate for certain residents but requested reimbursement at the basic supervision rate, resulting in an underpayment of \$6,661.

Due to the exceptions noted above, additional procedures were performed on the remaining eight maintenance invoices paid in fiscal year 2019, some of which had more than one error. Audit procedures disclosed the following:

- For two invoices, the daily rate billed for two residential facilities did not agree to the contract rate, resulting in overpayments of \$4,100.
- For seven invoices, OJJ paid residential facilities the enhanced supervision rate for certain residents but requested reimbursement at the basic supervision rate, resulting in an underpayment of \$14,839.

Criteria:

Per OJJ's contract with DCFS for reimbursement of Foster Care expenditures, OJJ must submit monthly maintenance billing reports to DCFS including only days for which the child is eligible. In addition, the reimbursement rate is the lower of OJJ's negotiated daily contract rates with its residential facilities and DCFS's established rate for the level of services.

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

Cause:

These conditions occurred because of a weakness in controls in the review of Foster Care maintenance invoices.

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

Effect:

Failure to properly review invoices resulted in over and under billings and could result in disallowed costs by the federal grantor. In total, there were \$6,109 in overpayments considered questioned costs and \$21,500 in underpayments.

Recommendation:

OJJ should adequately review invoices submitted to DCFS and ensure it only bills for allowable days, as well as at the established daily and supervision rates.

Management’s Response and Corrective Action Plan:

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

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER IN SHREVEPORT

2019-036 - Weakness in Controls with Special Tests and Provisions Requirements

Award Years: 2018, 2019

Award Number: FAIN P20GM121307

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Research and Development Cluster:

93.859 Biomedical Research and Research Training

**Questioned
Costs**

None Noted

Condition:

Louisiana State University Health Sciences Center in Shreveport (Center) did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. In a non-statistical sample of 17 federal R&D Cluster awards for the fiscal year ending June 30, 2019, from a population of 16,782 expense transactions, one (6%) of the awards had documentation of the key personnel’s effort that did not agree to the effort reported to the federal grantor, and there was no evidence of prior approval from the federal grantor for change in key personnel.

Criteria:

2 CFR 200.308 states that for non-construction federal awards, recipients must request prior approvals from federal awarding agencies for one or more of the following program or budget-related reasons: (i.) Change in the scope or the objective of the project or program (even if there

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

is no associated budget revision requiring prior written approval). (ii.) Change in a key person specified in the application or the federal award. (iii.) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

Cause:

The Center has procedures in place for personnel to certify actual time and effort expended on federal awards, but does not have adequate monitoring procedures to ensure the certifications are accurate and prior written approval is obtained from the federal grantor for changes in effort for key personnel.

Effect:

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

Recommendation:

Management should utilize the time and effort certifications to monitor changes in effort for key personnel and obtain written approval from the federal grantor for changes that exceed the thresholds in 2 CFR 200.308.

Management’s Response and Corrective Action Plan:

Management partially concurred with the finding and provided a corrective action plan (B-41).

2019-037 - Weaknesses in Controls over Federal Research and Development Expenses

Award Years: 2017, 2018

Award Numbers: FAIN R01NS096225, FAIN U54GM104940, FAIN UG1CA189854

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: No

Research and Development Cluster:

- 93.395 Cancer Treatment Research
- 93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders
- 93.859 Biomedical Research and Research Training

**Questioned
Costs**

None Noted

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

Condition:

The Center did not adhere to internal policies and procedures to ensure compliance with federal documentation requirements for compensation of personnel services. In a non-statistical sample of 25 out of 16,782 expense transactions charged to the R&D Cluster, we noted the following:

- One (4%) of the time detail reports were not approved by the supervisor.
- Two (8%) had time and effort allocated to the award that did not agree to the time and effort certification of actual time devoted to the award.

Criteria:

2 CFR 200.430(i) requires that charges to federal awards for salaries and wages must be supported by a system of internal control which provides a reasonable assurance that the charges are accurate, allowable, and properly allocated. Per 2 CFR 200.430(viii), budget estimates alone do not qualify as support for charges to federal awards, but may be used for interim accounting purposes, provided that significant changes in work activity are identified and entered into the records in a timely manner and the non-federal entity's system of internal controls includes processes to review after-the-fact charges and make necessary adjustments.

Per the Center's Time and Labor Manual, supervisors are to sign the Time Detail Report before the release of paychecks to employees. In addition, the Center has a time and effort certification policy which requires payroll redistributions to be processed if actual effort percentages vary from the percentage paid by a project as averaged over a three month period. A certification clause must be signed by the employee or a supervisor who has first-hand knowledge of the employee's effort on the listed account.

Cause:

The Center has not established adequate monitoring over departments to ensure the compliance with federal regulations and internal policies.

Effect:

Time and attendance records that are not properly certified, approved, and monitored, as required by federal regulations, increase the risk of payroll error or fraud and may result in disallowed costs.

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

Recommendation:

Management should monitor time and attendance records and time and effort certifications completed by the departments to enforce the internal policies established and to ensure compliance with federal documentation requirements.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-43).

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.

SOUTHEASTERN LOUISIANA UNIVERSITY
2019-004 – Inadequate Controls over Reporting Loan Program Information in the Schedule of Expenditures of Federal Awards

OTHER REPORTS

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Continuum of Care Program (CFDA 14.267)

A report (Audit Control #70180070) was issued by Louisiana Legislative Auditor Advisory Services staff titled *Northlake Homeless Coalition* on October 9, 2019, and is applicable to the Continuum of Care Program (CFDA 14.267). The report, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

Other reports were issued by the Louisiana Legislative Auditor Medicaid Audit Unit staff applicable to the Medicaid Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. See summary of the reports below. The reports can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

Report Title	Audit Control Number	Issue Date
<i>Louisiana Department of Health - Medicaid Recipient - Naji Abdelsalam</i>	82180003	4/17/2019
<i>Louisiana Department of Health - Improper Billing of Services Within the Medicaid Behavioral Health Program (see related finding in Schedule C – 2019-022)</i>	82180007	9/4/2019
<i>Louisiana Department of Health - Update on Wage Verification Process of the Medicaid Expansion Population</i>	82190002	5/1/2019
<i>Louisiana Department of Health - Identification of Behavioral Health Service Providers</i>	82190004	5/15/2019
<i>Louisiana Department of Health - Medicaid Recipients - Nasim Jamhour and Hibba Muhaisen</i>	82190022	1/22/2020
<i>Louisiana Department of Health - Medicaid Eligibility Determinations: Status on the Use of Federal Tax Information (see related finding in Schedule C – 2019-028)</i>	82200001	9/11/2019

Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2019

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

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Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2019

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
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STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE				
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$514,140	
Department of Wildlife and Fisheries			\$4,063	
Louisiana State University - Baton Rouge			\$135,084	
Louisiana State University Agricultural Center			\$6,971	
			\$660,258	\$0
WILDLIFE SERVICES	10.028			
<u>Through: TUSKEGEE UNIVERSITY (39-32650-071-76190)</u>				
Southern University Agricultural Research/Extension Center			\$10,159	
			\$10,159	\$0
WETLANDS RESERVE PROGRAM	10.072			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$111,566	
			\$111,566	\$0
INSPECTION GRADING AND STANDARDIZATION	10.162			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$2,244	
			\$2,244	\$0
MARKET PROTECTION AND PROMOTION	10.163			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$36,600	
			\$36,600	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$376,365	
			\$376,365	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215			
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000714)</u>				
Louisiana State University Agricultural Center			(\$366)	
<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			\$4,210	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001161)</u>				
Louisiana State University Agricultural Center			\$1,294	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001862)</u>				
Louisiana State University Agricultural Center			\$8,363	
<u>Through: UNIVERSITY OF GEORGIA (SUB00001551)</u>				
Louisiana State University Agricultural Center			\$46,780	
<u>Through: UNIVERSITY OF GEORGIA (RD309-S001534)</u>				
Southern University Agricultural Research/Extension Center			\$8,761	
<u>Through: UNIVERSITY OF GEORGIA (SUB00001743)</u>				
Southern University Agricultural Research/Extension Center			\$2,745	
			<hr/>	
			\$71,787	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$231,812	
			<hr/>	
			\$231,812	\$16,149
INTEGRATED PROGRAMS	10.303			
<u>Through: ARKANSAS STATE UNIVERSITY-JONESBORO (14-686-15)</u>				
Louisiana State University Agricultural Center			(\$2,256)	
			<hr/>	
			(\$2,256)	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
HOMELAND SECURITY AGRICULTURAL	10.304			
<u>Through: PURDUE UNIVERSITY (800083251-AG)</u>				
Louisiana State University - Baton Rouge			\$16,186	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00010244)</u>				
Louisiana State University Agricultural Center			(\$264)	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011538)</u>				
Louisiana State University Agricultural Center			\$28,028	
			<hr/>	
			\$43,950	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$47,185	
Louisiana State University Agricultural Center			\$67,002	
			<hr/>	
			\$114,187	\$0
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	10.311			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$90,746	
			<hr/>	
			\$90,746	\$30,595
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$9,081	
			<hr/>	
			\$9,081	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$123,846	
			<hr/>	
			\$123,846	\$0
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$1,901,450	
			<hr/>	
			\$1,901,450	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
COOPERATIVE EXTENSION SERVICE	10.500			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$1,587,718	
<u>Through: KANSAS STATE UNIVERSITY (S16072)</u>				
Louisiana State University Agricultural Center			\$302	
<u>Through: KANSAS STATE UNIVERSITY (S18088)</u>				
Louisiana State University Agricultural Center			\$12,646	
<u>Through: KANSAS STATE UNIVERSITY (S19063)</u>				
Louisiana State University Agricultural Center			\$6,706	
<u>Through: UNIVERSITY OF ARKANSAS (21665-03)</u>				
Louisiana State University Agricultural Center			(\$366)	
<u>Through: UNIVERSITY OF ARKANSAS (31000-15)</u>				
Louisiana State University Agricultural Center			\$30,218	
<u>Through: UNIVERSITY OF MISSOURI (C00059381-10)</u>				
Louisiana State University Agricultural Center			\$13,424	
			\$1,650,648	\$0
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$4,368,450	
			\$4,368,450	\$0
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$1,424,837	
			\$1,424,837	\$0
RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	10.515			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$41,309	
			\$41,309	\$0
FOOD AND AGRICULTURE SERVICE LEARNING PROGRAM	10.522			
<u>Direct Awards</u>				
South Louisiana Community College			\$795	
			\$795	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557			
<u>Direct Awards</u>				
Office of Public Health			\$96,861,815	
			\$96,861,815	\$7,274,624
CHILD AND ADULT CARE FOOD PROGRAM	10.558			
<u>Direct Awards</u>				
Department of Education			\$96,731,393	
			\$96,731,393	\$92,192,449
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$929,671	
Department of Education			\$7,414,684	
			\$8,344,355	\$1,391,061
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$10,250	
			\$10,250	\$0
TEAM NUTRITION GRANTS	10.574			
<u>Direct Awards</u>				
Department of Education			\$673,309	
			\$673,309	\$514,355
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$312,916	
			\$312,916	\$0
WIC GRANTS TO STATES (WGS)	10.578			
<u>Direct Awards</u>				
Office of Public Health			\$2,098,406	
			\$2,098,406	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
FRESH FRUIT AND VEGETABLE PROGRAM	10.582			
<u>Direct Awards</u>				
Department of Education			\$2,654,402	
			<hr/>	
			\$2,654,402	\$2,654,402
SCIENTIFIC COOPERATION EXCHANGE PROGRAM WITH CHINA	10.614			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$144	
			<hr/>	
			\$144	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$1,895,572	
Southern University - Baton Rouge			\$66,496	
			<hr/>	
			\$1,962,068	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$128,622	
			<hr/>	
			\$128,622	\$100,840
GOOD NEIGHBOR AUTHORITY	10.691			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$53,689	
			<hr/>	
			\$53,689	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$124,488	
			<hr/>	
			\$124,488	\$0
RURAL ENERGY FOR AMERICA PROGRAM	10.868			
<u>Direct Awards</u>				
University of Louisiana at Lafayette			\$32,781	
			<hr/>	
			\$32,781	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$135,721	
			<hr/>	
			\$135,721	\$0
SOIL AND WATER CONSERVATION	10.902			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$119,373	
Louisiana State University - Baton Rouge			(\$91)	
Louisiana State University Agricultural Center			\$49,887	
Southern University - Baton Rouge			\$19,925	
			<hr/>	
			\$189,094	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$794,951	
Department of Wildlife and Fisheries			\$29,230	
Louisiana State University Agricultural Center			\$39,233	
<u>Through: TEXAS A&M AGRILIFE EXTENSION SERVICE (M1901141)</u>				
Louisiana State University Agricultural Center			\$2,119	
			<hr/>	
			\$865,533	\$0
AGRICULTURAL CONSERVATION EASEMENT PROGRAM	10.931			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$13,616	
			<hr/>	
			\$13,616	\$0
AGRICULTURAL STATISTICS REPORTS	10.950			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$12,800	
			<hr/>	
			\$12,800	\$0
SCIENTIFIC COOPERATION AND RESEARCH	10.961			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$4,110	
			<hr/>	
			\$4,110	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$188,005	
			\$188,005	\$0
ARCHEOLOGY STUDENT TRAINING	10.U01	16-PA-11080603-006		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$10,249	
University of Louisiana at Lafayette			\$8,599	
			\$18,848	\$0
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING	10.U02	13-CS-11080600-013		
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$63,100	
			\$63,100	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	10.U04	PL101-646		
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$3,298,742	
			\$3,298,742	\$0
Research and Development Cluster:				
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$347,904	
<u>Through: BAYLOR COLLEGE OF MEDICINE (102219121 / PO # 70000000026)</u>				
Pennington Biomed Research Center			\$304,826	
<u>Through: BAYLOR COLLEGE OF MEDICINE</u>				
Southern University - Baton Rouge			\$155,852	
			\$808,582	\$0
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$249,645	
			\$249,645	\$41,031

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
WETLANDS RESERVE PROGRAM				
	10.072			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$21,060	
			\$21,060	\$0
WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT				
	10.164			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$21,525	
			\$21,525	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS				
	10.200			
<u>Through: MISSISSIPPI STATE UNIVERSITY - SRAC</u>				
Louisiana State University - Baton Rouge			\$43,157	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (1617R0321)</u>				
Louisiana State University Agricultural Center			\$29,278	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (SRAC Spawning Aid Project)</u>				
Louisiana State University Agricultural Center			\$3,917	
			\$76,352	\$0
COOPERATIVE FORESTRY RESEARCH				
	10.202			
<u>Direct Awards</u>				
Louisiana Tech University			\$238,219	
Southern University Agricultural Research/Extension Center			\$158,328	
			\$396,547	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT				
	10.203			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$5,730,625	
<u>Through: AUBURN UNIVERSITY 01</u>				
Louisiana State University - Baton Rouge			\$10,000	
			\$5,740,625	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
ANIMAL HEALTH AND DISEASE RESEARCH	10.207			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$26,594	
Louisiana State University Agricultural Center			\$20,708	
			<hr/>	
			\$47,302	\$0
SMALL BUSINESS INNOVATION RESEARCH	10.212			
<u>Through: DR. CHOU TECHNOLOGIES, INC (18-0340)</u>				
University of Louisiana at Lafayette			\$18,565	
			<hr/>	
			\$18,565	\$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 (SUB00000681)</u>				
Louisiana State University Agricultural Center			\$34,632	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001227)</u>				
Louisiana State University Agricultural Center			\$6,775	
<u>Through: UNIVERSITY OF GEORGIA (SUB00001789)</u>				
Louisiana State University Agricultural Center			\$1,109	
			<hr/>	
			\$52,516	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$487,526	
			<hr/>	
			\$487,526	\$0
CONSUMER DATA AND NUTRITION RESEARCH	10.253			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$4,500	
			<hr/>	
			\$4,500	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
AGRICULTURAL MARKET AND ECONOMIC RESEARCH	10.290			
<u>Through: UNIVERSITY OF MISSOURI 02 (C00043490-1)</u>				
Louisiana State University Agricultural Center			(\$65)	
			(\$65)	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309			
<u>Through: TEXAS A & M UNIVERSITY - TEXAS A&M AGRILIFE EXTENSION SERVICE (07-M1703027)</u>				
Louisiana State University Agricultural Center			\$53,297	
			\$53,297	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$199,762	
Louisiana State University Agricultural Center			\$1,335,960	
<u>Through: IOWA STATE UNIVERSITY (4162808C)</u>				
Louisiana State University - Baton Rouge			\$13,712	
<u>Through: OKLAHOMA STATE UNIVERSITY (5 553608)</u>				
Louisiana State University - Baton Rouge			\$4,510	
<u>Through: UNIVERSITY OF HOUSTON (R-18-0072)</u>				
Louisiana State University Agricultural Center			\$35,303	
<u>Through: UNIVERSITY OF TENNESSEE (9500070301)</u>				
Louisiana Tech University			\$17,939	
<u>Through: MICHIGAN STATE UNIVERSITY 05 (RC104749D)</u>				
Pennington Biomed Research Center			\$84,684	
<u>Through: OHIO STATE UNIVERSITY 02 (60059871)</u>				
Pennington Biomed Research Center			\$85,455	
			\$1,777,325	\$190,043
SUN GRANT PROGRAM	10.320			
<u>Through: MISSISSIPPI STATE UNIVERSITY (080100.330243.01)</u>				
Louisiana Tech University			\$13,141	
			\$13,141	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM				
	10.328			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$19,590	
			<hr/>	
			\$19,590	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM				
	10.329			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$49,139	
<u>Through: TEXAS A & M UNIVERSITY-TEXAS AGRILIFE EXTENSION SERVICE (07-S150712/586034-02001)</u>				
Louisiana State University Agricultural Center			(\$607)	
			<hr/>	
			\$48,532	\$49,388
ALFALFA AND FORAGE RESEARCH PROGRAM				
	10.330			
<u>Through: MISSISSIPPI STATE UNIVERSITY (011100 322735 02)</u>				
Louisiana State University Agricultural Center			\$32,974	
			<hr/>	
			\$32,974	\$0
RURAL BUSINESS DEVELOPMENT GRANT				
	10.351			
<u>Direct Awards</u>				
University of Louisiana at Lafayette			\$212,639	
<u>Through: LOUISIANA INDUSTRIAL DEVELOPMENT EXECUTIVES ASSN (LIDEA-USDA-RBDG)</u>				
Southeastern Louisiana University			\$5,918	
			<hr/>	
			\$218,557	\$123,708
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS				
	10.443			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$134,465	
			<hr/>	
			\$134,465	\$0
FOOD SAFETY COOPERATIVE AGREEMENTS				
	10.479			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$66,105	
			<hr/>	
			\$66,105	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
COOPERATIVE EXTENSION SERVICE	10.500			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$3,527,848	
			<hr/>	
			\$3,527,848	\$0
FORESTRY RESEARCH	10.652			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$83,367	
Louisiana Tech University			\$13,289	
Southern University Agricultural Research/Extension Center			\$30,167	
			<hr/>	
			\$126,823	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664			
<u>Through: NORTH CAROLINA DEPT OF AGRICULTURE (16-060-4025)</u>				
Louisiana Tech University			\$32,446	
<u>Through: NATIONAL FISH AND WILDLIFE FOUNDATION (1301.16.052376)</u>				
University of New Orleans			\$1,635	
			<hr/>	
			\$34,081	\$0
WOOD UTILIZATION ASSISTANCE	10.674			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$22,241	
			<hr/>	
			\$22,241	\$0
FOREST HEALTH PROTECTION	10.680			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$10,067	
			<hr/>	
			\$10,067	\$0
SOIL AND WATER CONSERVATION	10.902			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$46,630	
Southern University Agricultural Research/Extension Center			\$10,129	
			<hr/>	
			\$56,759	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$558,432	
University of Louisiana at Lafayette			\$154,643	
			<hr/>	
			\$713,075	\$0
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932			
<u>Through: CADDO SOIL AND WATER CONSERVATION DISTRICT (1516R0007)</u>				
Louisiana State University Agricultural Center			\$19,191	
<u>Through: RED RIVER SOIL & WATER CONSERVATION DISTRICT</u>				
Louisiana State University Agricultural Center			\$1,607	
			<hr/>	
			\$20,798	\$0
AGRICULTURAL STATISTICS REPORTS	10.950			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$6,000	
			<hr/>	
			\$6,000	\$0
AVIAN POINT COUNT SURVEYS	10.RD01	18-PA-11080600-01		
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$13,377	
			<hr/>	
			\$13,377	\$0
CELLULOSIC NANOMATERIALS AS MULTIFUNCTIONAL ADDITIVES IN WATER-BASED DRILLING FLUIDS FOR OIL AND GAS INDUSTRY	10.RD02	E17-23		
<u>Through: UNITED STATES ENDOWMENT FOR FORESTRY AND COMMUNITIES (E17-23)</u>				
Louisiana State University Agricultural Center			\$34,009	
			<hr/>	
			\$34,009	\$20,096
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.RD03	1520-532-55662		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-12)</u>				
Louisiana State University Agricultural Center			\$482	
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-15)</u>				
Louisiana State University Agricultural Center			(\$2,381)	
			<hr/>	
			(\$1,899)	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
EVALUATION OF AQUATIC RESOURCES ON THE KISATCHIE NATIONAL FOREST				
	10.RD04	16-CS-11330140-099		
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$4,258	
			\$4,258	\$0
FOREST SOUTHERN RESEARCH STATION				
	10.RD06	17-239		
<u>Direct Awards</u>				
Louisiana Tech University			\$22,198	
			\$22,198	\$0
MAXIMIZING PREBIOTICS PRODUCTION FROM SORGHUM GRAIN				
	10.RD09	HVM12-16		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (HVM12-16)</u>				
Louisiana State University Agricultural Center			\$7,425	
			\$7,425	\$0
MOLECULAR MECHANISM UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRIES				
	10.RD10	2016-1		
<u>Through: NATIONAL PROCESSED RASPBERRY COUNCIL (2017.10)</u>				
Louisiana State University Agricultural Center			\$5,198	
			\$5,198	\$0
OPERATION OF UVB MONITORING SITE				
	10.RD11	CSU 1		
<u>Through: COLORADO STATE UNIVERSITY (CSU 1)</u>				
Louisiana State University Agricultural Center			\$2,500	
			\$2,500	\$0
TIMBER PRODUCT OUTPUTS SURVEY COLLECTION AND WOOD UTILIZATION STUDIES				
	10.RD12	16-CR-11330145-047		
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$19,159	
			\$19,159	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
COMPARISON OF THE PRODUCTION OF COMMERCIAL VINEGAR AND PORABLE ALCOHOL PRODUCTS FROM SWEET SORGHUM AND/OR GRAIN SORGHUM				
	10.RD13	MD012-18		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (MD012-18)</u>				
Louisiana State University Agricultural Center				
			\$29,998	
			<hr/> \$29,998	\$0
NAHLN - LA STATE - TASK ORDER #1				
	10.RD14	AG-6395-C-17-0029		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge				
			\$100	
			<hr/> \$100	\$0
EFFECT OF WHOLE BLUEBERRY POWDER CONSUMPTION ON DEPRESSION: A RANDOMIZED DOUBLE-BLIND PLACEBO CONTROLLED STUDY				
	10.RD16	LSU PROPOSAL# 46680		
<u>Through: US Highbush Blueberry Council</u>				
Louisiana State University - Baton Rouge				
			\$141,000	
			<hr/> \$141,000	\$0
Total for Research and Development Cluster			<hr/> \$15,083,681	<hr/> \$424,266
<u>Child Nutrition Cluster:</u>				
SCHOOL BREAKFAST PROGRAM				
	10.553			
<u>Direct Awards</u>				
Department of Education				
			\$92,942,047	
			<hr/> \$92,942,047	\$92,188,970
NATIONAL SCHOOL LUNCH PROGRAM				
	10.555			
<u>Direct Awards</u>				
Department of Agriculture and Forestry				
			\$27,783,324	
Department of Education				
			\$253,889,906	
			<hr/> \$281,673,230	<hr/> \$280,225,718

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
<u>Child Nutrition Cluster: (Cont.)</u>				
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559			
<u>Direct Awards</u>				
Department of Education			\$8,375,587	
			<hr/>	<hr/>
			\$8,375,587	\$7,937,875
Total for Child Nutrition Cluster			<hr/>	<hr/>
			\$382,990,864	\$380,352,563
<u>Food Distribution Cluster:</u>				
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565			
<u>Direct Awards</u>				
Office of Public Health			\$17,808,194	
			<hr/>	<hr/>
			\$17,808,194	\$17,490,496
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$1,992,489	
			<hr/>	<hr/>
			\$1,992,489	\$0
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$23,778,740	
			<hr/>	<hr/>
			\$23,778,740	\$0
Total for Food Distribution Cluster			<hr/>	<hr/>
			\$43,579,423	\$17,490,496
<u>Forest Service Schools and Roads Cluster:</u>				
SCHOOLS AND ROADS - GRANTS TO STATES	10.665			
<u>Direct Awards</u>				
State Treasury			\$1,736,979	
			<hr/>	<hr/>
			\$1,736,979	\$1,736,979
Total for Forest Service Schools and Roads Cluster			<hr/>	<hr/>
			\$1,736,979	\$1,736,979

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
SNAP Cluster:				
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551			
<u>Direct Awards</u>				
Department of Children and Family Services			\$1,234,229,589	
			<hr/>	
			\$1,234,229,589	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561			
<u>Direct Awards</u>				
Department of Children and Family Services			\$65,087,584	
			<hr/>	
			\$65,087,584	\$1,873,326
Total for SNAP Cluster			<hr/>	
			\$1,299,317,173	\$1,873,326
Total for U.S. Department of Agriculture			<hr/>	
			\$1,968,754,161	\$506,052,105
U.S. DEPARTMENT OF COMMERCE				
NOAA MISSION-RELATED EDUCATION AWARDS	11.008			
<u>Through: LAKE PONT BASIN FOUNDATION (NOAA B-Wet Grant)</u>				
University of New Orleans			\$17,271	
			<hr/>	
			\$17,271	\$0
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012			
<u>Through: UNIVERSITY OF MARYLAND (SA7525796D)</u>				
University of Louisiana at Lafayette			\$43,258	
			<hr/>	
			\$43,258	\$0
ECONOMIC DEVELOPMENT SUPPORT FOR PLANNING ORGANIZATIONS	11.302			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$10,547	
			<hr/>	
			\$10,547	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$68,455	
			<hr/>	
			\$68,455	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$180,624	
			<hr/>	
			\$180,624	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$35,967	
			<hr/>	
			\$35,967	\$0
SEA GRANT SUPPORT	11.417			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$118,750	
			<hr/>	
			\$118,750	\$0
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419			
<u>Direct Awards</u>				
Department of Natural Resources			\$2,712,058	
			<hr/>	
			\$2,712,058	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$97,484	
<u>Through: UNIVERSITY OF MARYLAND-COLLEGE PARK (SA07-5-29092)</u>				
Louisiana State University Agricultural Center			\$142	
			<hr/>	
			\$97,626	\$0
COOPERATIVE FISHERY STATISTICS	11.434			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$48,433	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u> <u>(FNA18NMF4340335)</u>				
Department of Wildlife and Fisheries			\$1,584,458	
			<hr/>	
			\$1,632,891	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$371,787	
			<hr/>	
			\$371,787	\$0
REGIONAL FISHERY MANAGEMENT COUNCILS	11.441			
<u>Through: GULF OF MEXICO COUNCIL (12-7030)</u>				
Department of Wildlife and Fisheries			\$1,952	
<u>Through: GULF OF MEXICO COUNCIL (18-7030)</u>				
Department of Wildlife and Fisheries			\$22,500	
<u>Through: GULF OF MEXICO COUNCIL (19-7030)</u>				
Department of Wildlife and Fisheries			\$22,500	
			<hr/>	
			\$46,952	\$0
HABITAT CONSERVATION	11.463			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$33,272,498	
Department of Wildlife and Fisheries			\$1,798	
			<hr/>	
			\$33,274,296	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611			
<u>Direct Awards</u>				
Louisiana Community Technical College System			\$786,646	
			<hr/>	
			\$786,646	\$0
JOINT ENFORCEMENT AGREEMENT	11.U01	JEA		
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$895,852	
			<hr/>	
			\$895,852	\$0
REGIONAL CLIMATE SERVICES SUPPORT IN THE SOUTHERN REGION	11.U04	DG-133E-13-CN-0121		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$27)	
			<hr/>	
			(\$27)	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster:</u>				
NOAA MISSION-RELATED EDUCATION AWARDS	11.008			
<u>Through: NOAA B-WET (PO-19006523)</u>				
McNeese State University			\$6,247	
			<hr/>	
			\$6,247	\$0
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012			
<u>Through: SOUTHEASTERN UNIVERSITIES RESEARCH ASSOCIATION 02 (2013-017)</u>				
Louisiana State University - Baton Rouge			\$30,489	
<u>Through: TEXAS A & M UNIVERSITY 01 (02-S160279)</u>				
Louisiana State University - Baton Rouge			\$76,768	
			<hr/>	
			\$107,257	\$0
CLUSTER GRANTS	11.020			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$41,147	
Louisiana Tech University			\$34,286	
			<hr/>	
			\$75,433	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303			
<u>Direct Awards</u>				
McNeese State University			\$45,532	
University of Louisiana at Lafayette			\$6,009	
			<hr/>	
			\$51,541	\$0
GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM)	11.400			
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006122-04.01)</u>				
Louisiana State University - Baton Rouge			\$376,041	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 02 (USM-GR04905-03)</u>				
Louisiana State University - Baton Rouge			\$343,788	
			<hr/>	
			\$719,829	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
SEA GRANT SUPPORT	11.417			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,984,305	
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (18-10 548001-1000)</u>				
Louisiana State University - Baton Rouge			\$405,520	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006133-R/RCE-12 (LSU))</u>				
Louisiana State University - Baton Rouge			\$2,401	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (A101384/22180407)</u>				
Louisiana State University - Baton Rouge			\$27,457	
			<hr/>	
			\$2,419,683	\$9,677
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419			
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 04 (SUB00001952)</u>				
Louisiana State University - Baton Rouge			\$1,018	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (A101377/78123400)</u>				
Louisiana State University - Baton Rouge			\$9,942	
			<hr/>	
			\$10,960	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$144,219	
Nicholls State University			\$21,507	
University of New Orleans			\$156,925	
			<hr/>	
			\$322,651	\$22,744

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CLIMATE AND ATMOSPHERIC RESEARCH	11.431			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$70,057	
<u>Through: CENTER FOR PLANNING EXCELLENCE (CPEX) (45202)</u>				
Louisiana State University - Baton Rouge			\$27,033	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (UAF 19-0084/PO # P0533877)</u>				
Louisiana State University - Baton Rouge			\$55,907	
<u>Through: UNIVERSITY OF OKLAHOMA (2014-34)</u>				
Louisiana State University - Baton Rouge			\$211,514	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD000519)</u>				
University of Louisiana at Lafayette			\$37,851	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD001426)</u>				
University of Louisiana at Lafayette			\$2,538	
<u>Through: CENTER FOR PLANNING EXCELLENCE (NOAA COCA)</u>				
University of New Orleans			\$54,721	
			\$459,621	\$0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432			
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001363517.01)</u>				
Board of Regents			\$137,283	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001.363517.02)</u>				
Louisiana State University - Baton Rouge			\$25,000	
<u>Through: UNIVERSITY OF MICHIGAN (3003712441E9)</u>				
Louisiana State University - Baton Rouge			\$17,027	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR05687-001)</u>				
Louisiana State University - Baton Rouge			\$28,038	
			\$207,348	\$0
MARINE FISHERIES INITIATIVE	11.433			
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (M1900114)</u>				
Department of Wildlife and Fisheries			\$2,019	
			\$2,019	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
MARINE MAMMAL DATA PROGRAM	11.439			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$50,606	
			<hr/>	
			\$50,606	\$0
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	11.451			
<u>Direct Awards</u>				
Board of Regents			\$26,148	
Louisiana State University - Baton Rouge			\$248,401	
			<hr/>	
			\$274,549	\$156,444
WEATHER AND AIR QUALITY RESEARCH	11.459			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$635	
			<hr/>	
			\$635	\$0
HABITAT CONSERVATION	11.463			
<u>Direct Awards</u>				
University of New Orleans			\$21,966	
			<hr/>	
			\$21,966	\$0
METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	11.467			
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH</u>				
<u>(SUBAWD000723)</u>				
University of Louisiana at Lafayette			\$11,100	
			<hr/>	
			\$11,100	\$0
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	11.478			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$429,194	
			<hr/>	
			\$429,194	\$204,714

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	11.619			
<u>Through: LOUISIANA CENTER FOR MANUFACTURING SCIENCES (43143)</u>				
Louisiana State University - Baton Rouge			\$7,000	
			<hr/>	
			\$7,000	\$0
24/7 INCIDENT RESPONSE AND INCIDENT RESPONSE PREPARATION	11.RD01	AB-133C-15-CQ-0005/T-0001		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$143,906	
			<hr/>	
			\$143,906	\$0
ATMOSPHERIC SOUNDINGS AND DATA COLLECTION	11.RD04	1305M318PNRMA0294		
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$31,690	
			<hr/>	
			\$31,690	\$0
RADAR AND WEATHER BALLOON SUPPORT FOR THE 2018 VORTEX - SE SPRING EXPERIMENT	11.RD05	RA133R18SE0299		
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$11,765	
			<hr/>	
			\$11,765	\$0
NATIONAL MESONET PROGRAM	11.RD06	LSU# AWD-001915		
<u>Through: SYNOPTIC SATA CORP (Task Order S2017-0120)</u>				
Louisiana State University Agricultural Center			\$65,000	
			<hr/>	
			\$65,000	\$0
			<hr/>	
Total for Research and Development Cluster			\$5,430,000	\$393,579

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Economic Development Cluster:</u>				
ECONOMIC ADJUSTMENT ASSISTANCE	11.307			
<u>Direct Awards</u>				
Department of Economic Development - Office of Business Development			\$131,535	
Louisiana Tech University			\$212,970	
<u>Through: WINROCK INTERNATIONAL (6783-16-AM-01)</u>				
University of Louisiana at Lafayette			\$133,619	
			<hr/>	
			\$478,124	\$0
Total for Economic Development Cluster			<hr/>	<hr/>
			\$478,124	\$0
Total for U.S. Department of Commerce			<hr/> <hr/>	<hr/> <hr/>
			\$46,201,077	\$393,579
U.S. DEPARTMENT OF DEFENSE				
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002			
<u>Direct Awards</u>				
University of Louisiana at Lafayette			\$548,197	
			<hr/>	
			\$548,197	\$0
NAVIGATION PROJECTS	12.107			
<u>Direct Awards</u>				
Department of Natural Resources			\$36,331	
			<hr/>	
			\$36,331	\$0
PLANNING ASSISTANCE TO STATES	12.110			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$1,205,474	
			<hr/>	
			\$1,205,474	\$0
PAYMENTS TO STATES IN LIEU OF REAL ESTATE TAXES	12.112			
<u>Direct Awards</u>				
State Treasury			\$171,539	
			<hr/>	
			\$171,539	\$171,539

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING 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			\$17,630	
			<hr/>	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$7,077	
Louisiana State University - Baton Rouge			\$19,045	
			<hr/>	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400			
<u>Direct Awards</u>				
Department of Military Affairs			\$12,241,390	
			<hr/>	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401			
<u>Direct Awards</u>				
Department of Military Affairs			\$26,117,643	
			<hr/>	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404			
<u>Direct Awards</u>				
Department of Military Affairs			\$22,487,227	
			<hr/>	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630			
<u>Through: ACADEMY OF APPLIED SCIENCE</u>				
Louisiana State University - Baton Rouge			(\$299)	
<u>Through: NATIONAL SCIENCE TEACHERS ASSOCIATION (NSTA) (19-871-037)</u>				
Louisiana State University - Baton Rouge			\$17,183	
			<hr/>	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800			
<u>Through: CLARKSON AEROSPACE CORP (FA8650-13-C-5800)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$46,833	
			<hr/>	\$0
			\$46,833	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
INFORMATION SECURITY GRANTS	12.902			
<u>Direct Awards</u>				
University of New Orleans			\$80,016	
			<hr/>	
			\$80,016	\$0
GENCYBER GRANTS PROGRAM	12.903			
<u>Direct Awards</u>				
University of New Orleans			\$23,021	
			<hr/>	
			\$23,021	\$0
CYBERSECURITY CORE CURRICULUM	12.905			
<u>Direct Awards</u>				
University of New Orleans			\$450	
			<hr/>	
			\$450	\$0
SUPPORT OF AIR FORCE GLOBAL STRIKE COMMAND AIRMAN LEADERSHIP AND DETERRENCE DEVELOPMENT	12.U02	FA6800-18-H-001		
<u>Through: CYBER INNOVATION CENTER (FA6800-18-H-001)</u>				
Louisiana Tech University			\$490,436	
			<hr/>	
			\$490,436	\$0
CP2 PLANNING SUPPORT	12.U05	FY16-003		
<u>Through: CUBIC GLOBAL DEFENSE, INC (CGD-1807-01807-18)</u>				
Louisiana State University - Baton Rouge			\$3,933	
			<hr/>	
			\$3,933	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - CHRISTOPHER MORES	12.U07	N4485215GOIPA01		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$52,878	
			<hr/>	
			\$52,878	\$0
JPEO - IAB TECHNOLOGY RADAR	12.U09	S-001542-12-LSU		
<u>Through: APPLIED RESEARCH ASSOCIATES, INC. (S-001542.12.LSU)</u>				
Louisiana State University - Baton Rouge			\$60	
			<hr/>	
			\$60	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
SCHOOLS AND ROADS/SALE OF TIMBER <u>Direct Awards</u> State Treasury	12.U11	10.USC.2665	\$15,997	
			<hr/>	
			\$15,997	\$15,997
SUPPORT FOR NUCLEAR DETERRENCE AND ESCALATION WORKFORCE DEVELOPMENT - NUC 300 <u>Through: CYBER INNOVATION CENTER (FA4600-12-D-9000; 17FU908-CIC- 202)</u> Louisiana Tech University	12.U12	FA4600-12-D-9000	\$22,622	
			<hr/>	
			\$22,622	\$0
2018-2019 LSU SCHOOL OF MUSIC RECRUITING PARTNERSHIP <u>Through: J. WALTER THOMPSON WORLDWIDE - ATLANTA (JWT) (1120021314 / 1172673)</u> Louisiana State University - Baton Rouge	12.U13	AWD-001843	\$9,999	
			<hr/>	
			\$9,999	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT <u>Direct Awards</u> Louisiana State University - Baton Rouge	12.U14	AWD-000497	\$185,717	
			<hr/>	
			\$185,717	\$0
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY (DARPA)/SNCRST PARTNERSHIP - CONSEC <u>Through: SCHAFER GOVERNMENT SERVICES, LLC. (A BELCAN CO.)</u> Louisiana State University - Baton Rouge	12.U15	AWD-001586	\$2,060	
			<hr/>	
			\$2,060	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS) <u>Direct Awards</u> Coastal Protection and Restoration Authority	12.U16	PL101-646	\$708,452	
			<hr/>	
			\$708,452	\$0
<u>Research and Development Cluster:</u> COLLABORATIVE RESEARCH AND DEVELOPMENT <u>Direct Awards</u> Board of Regents	12.114		\$189,619	
			<hr/>	
			\$189,619	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
Research and Development Cluster: (Cont.)				
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$61,259	
Louisiana State University Agricultural Center			\$203,702	
University of New Orleans			\$989,949	
<u>Through: RAYTHEON BBN TECHNOLOGIES CORP (PO#: LBN9513356)</u>				
Louisiana State University - Baton Rouge			\$115,317	
			\$1,370,227	\$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 (SUB00001299)</u>				
Louisiana State University - Baton Rouge			\$20,600	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011978)</u>				
Louisiana State University Agricultural Center			\$23,692	
			\$44,292	\$0
RESEARCH ON CHEMICAL AND BIOLOGICAL DEFENSE	12.360			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			(\$4,197)	
			(\$4,197)	(\$5,796)
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$314,384	
Louisiana State University Health Sciences Center - Shreveport			\$317,388	
<u>Through: THE JOHNS HOPKINS UNIVERSITY (2003905387)</u>				
Louisiana State University - Baton Rouge			\$50,419	
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (X81XWH-17-1-0063)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$19,888	

(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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING 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: HEALTH RESEARCH INC (W81XWH-17-1-019)</u>				
			\$118,330	
<u>Through: JOHNS HOPKINS UNIVERSITY (W81XWH-10-2-0134)</u>				
			(\$22,774)	
<u>Through: TULANE UNIVERSITY (W81XWH-13-2-0097)</u>				
			(\$1,358)	
<u>Through: UNIVERSITY OF ALABAMA (W81XWH-15-1-0705)</u>				
			\$60,343	
			<hr/>	
			\$856,620	\$0
ARRA - MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420			
<u>Direct Awards</u>				
Pennington Biomed Research Center			\$2,287,092	
			<hr/>	
			\$2,287,092	\$0
BASIC SCIENTIFIC RESEARCH	12.431			
<u>Direct Awards</u>				
Grambling State University			\$352	
Louisiana State University - Baton Rouge			\$432,970	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - CALTECH (S429042)</u>				
Louisiana State University - Baton Rouge			\$13,639	
<u>Through: DUKE UNIVERSITY (313-0836)</u>				
Louisiana State University - Baton Rouge			\$165,454	
			<hr/>	
			\$612,415	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$36,006	
Southern University - Baton Rouge			\$220,950	
<u>Through: NORTHEASTERN UNIVERSITY (504122-78050)</u>				
Louisiana State University - Baton Rouge			\$11,416	
<u>Through: UNIVERSITY OF NOTRE DAME (203517LSU)</u>				
Louisiana State University - Baton Rouge			\$26,423	
			<hr/>	
			\$294,795	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$70,462	
Southern University - Baton Rouge			\$60,360	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 16-S7700-02-C2)</u>				
Grambling State University			\$23,210	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 16-S7700-03-C2)</u>				
Grambling State University			\$28,453	
<u>Through: COLLEGE OF WILLIAM & MARY (740762-712687)</u>				
Louisiana State University - Baton Rouge			\$4,024	
<u>Through: COLLEGE OF WILLIAM & MARY 01 (743282)</u>				
Louisiana State University - Baton Rouge			\$19,368	
<u>Through: OHIO STATE UNIVERSITY 02 (60052494)</u>				
Louisiana State University - Baton Rouge			\$231,724	
			\$437,601	\$27,500
INFORMATION SECURITY GRANTS	12.902			
<u>Direct Awards</u>				
University of New Orleans			\$95,280	
			\$95,280	\$0
CYBERSECURITY CORE CURRICULUM	12.905			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$97,666	
University of New Orleans			\$22,633	
			\$120,299	\$39,561
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$14,347	
			\$14,347	\$0
AFRL COLLABORATION PROGRAM-SENSORS RESEARCH	12.RD01	FA8650-13C-5800		
<u>Through: CLARKSON AEROSPACE (16-S7700-04-C2)</u>				
Louisiana Tech University			\$72,503	
<u>Through: CLARKSON AEROSPACE</u>				
Southern University - Baton Rouge			\$9,211	
			\$81,714	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CHARACTERIZATION OF THE INFECTIOUS CAUSES OF ACUTE FEBRILE ILLNESS IN LATIN AMERICA	12.RD02	N44852-16-P-0016		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$11,025	
			<hr/>	
			\$11,025	\$0
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT (C-SCORE)	12.RD03	FA8075-14-D-0018-0026		
<u>Through: CLARKSON AEROSPACE CORPORATION (LSU 17-D-0018-S13)</u>				
Louisiana State University - Baton Rouge			\$29,527	
<u>Through: CLARKSON AEROSPACE (LATEC 17-D-0018-S13)</u>				
Louisiana Tech University			\$34,213	
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (D8679-S2)</u>				
Louisiana Tech University			\$114,467	
<u>Through: CLARKSON AEROSPACE</u>				
Southern University - Baton Rouge			\$9,558	
			<hr/>	
			\$187,765	\$0
INDIVIDUAL WORK ORDER FY16-001; AIR FORCE RESEARCH LABORATORY	12.RD04	FY16-001		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-001)</u>				
Louisiana State University - Baton Rouge			\$78	
			<hr/>	
			\$78	\$0
INDIVIDUAL WORK ORDER FY16-003; AIR FORCE RESEARCH LABORATORY	12.RD05	FY16-003		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-003)</u>				
Louisiana State University - Baton Rouge			\$104	
			<hr/>	
			\$104	\$0
INDIVIDUAL WORK ORDER FY16-004; AIR FORCE RESEARCH LABORATORY - CCE	12.RD06	FY16-004		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-004)</u>				
Louisiana State University - Baton Rouge			\$65	
			<hr/>	
			\$65	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
MATERIAL AND MANUFACTURING RESEARCH	12.RD08	16-57700-03-C2		
<u>Through: CLARKSON AEROSPACE (LATEC 16-S7700-03-C2)</u>				
Louisiana Tech University			\$54,774	
			<hr/>	
			\$54,774	\$0
METRIC-MASTER RESEARCH & SERVICES AGREEMENT	12.RD09	W81XWH-10-2		
<u>Through: JOHN HOPKINS UNIVERSITY (W81XWH-10-2-0090)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$57	
			<hr/>	
			\$57	\$0
PREVALENCE OF BRUCELLA SPECIES AND BLUETONGUE VIRUS SEROTYPES AMONG DOMESTIC LIVESTOCK OR RUMINANTS IN SOUTHERN KAZAKHSTAN	12.RD13	10006-7-106402		
<u>Through: CH2M HILL, INC 01 (10006-7-106402)</u>				
Louisiana State University Agricultural Center			\$20,000	
			<hr/>	
			\$20,000	\$0
STAMP	12.RD15	US001-0000593803		
<u>Through: BATTELLE MEMORIAL INSTITUTE 01 (US001-0000593803)</u>				
Pennington Biomed Research Center			\$112,498	
			<hr/>	
			\$112,498	\$0
STC IWA FY-18-001-PATRIOT	12.RD16	FY18-001-PATRIOT		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY18-001-PATRIOT)</u>				
Louisiana State University - Baton Rouge			(\$3,434)	
			<hr/>	
			(\$3,434)	\$0
STC IWA FY-18-003-STEG	12.RD17	FY18-003-STEG		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY18-003-STEG)</u>				
Louisiana State University - Baton Rouge			(\$40,562)	
			<hr/>	
			(\$40,562)	\$0
STC IWA FY-18-004-CCE	12.RD18	FY18-004-CCE		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY18-004-CCE)</u>				
Louisiana State University - Baton Rouge			(\$15,296)	
			<hr/>	
			(\$15,296)	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
THREE-DIMENSIONAL SIMULATION FOR PROFIT ISLAND VICINITY LEVEE SEEPAGE EVALUATION	12.RD20	W912P8-17-P-0054		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,378	
			<hr/>	
			\$1,378	\$0
U S AIR FORCE MENTOR PROTEGE PROGRAM	12.RD21	FA7014-16-C-5007		
<u>Through: WHITNEY, BRADLEY AND BROWN, INC.</u>				
Southern University - Baton Rouge			\$53,700	
			<hr/>	
			\$53,700	\$53,700
INDIVIDUAL WORK ORDER FY 19-004-CCE; NAVAL RESEARCH LABORATORY	12.RD23	FY 19-004-CCE		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-004- CCE)</u>				
Louisiana State University - Baton Rouge			\$18,065	
			<hr/>	
			\$18,065	\$0
IWA FY-19-003-STEG	12.RD24	FY-19-003-STEG		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-003- STEG)</u>				
Louisiana State University - Baton Rouge			\$50,443	
			<hr/>	
			\$50,443	\$0
IWA FY 19-005-SB-CSOC	12.RD25	FY 19-005-SB-CSoC		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-005- SB-CSoC)</u>				
Louisiana State University - Baton Rouge			\$46,172	
			<hr/>	
			\$46,172	\$0
STC-LSU IWA FY19-007-C4ISR	12.RD26	STC-FY19-007-C4ISR		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-007- C4ISR)</u>				
Louisiana State University - Baton Rouge			\$1,525	
			<hr/>	
			\$1,525	\$0
PHYLANX ENGINE ENHANCEMENT AND VISUALIZATIONS DEVELOPMENT	12.RD27	FA8075-14-D-0002		
<u>Through: BOOZ ALLEN HAMILTON, INC. (BAH) (S901128BAH)</u>				
Louisiana State University - Baton Rouge			\$515,753	
			<hr/>	
			\$515,753	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
IWA FY-19-006-EMAP	12.RD28	FY-19-006-EMAP		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-006-EMAP)</u>				
Louisiana State University - Baton Rouge			\$27,458	
			\$27,458	\$0
A MODERNIZED FRAMEWORK FOR AIR FORCE SUPPLY CHAIN MANAGEMENT INCORPORATING MOBILE DEVICES	12.RD29	FA8771-18-C-0004		
<u>Through: IPROSPECT (1P 2018-0006)</u>				
Louisiana Tech University			\$344,297	
			\$344,297	\$0
SUBJECT MATTER EXPERTISE (SME) SOLICITATION PROCESS IMPROVEMENT - COLLABORATIVE ENVIRONMENT	12.RD30	FA6800-18-H-0001		
<u>Through: CYBER INNOVATION CENTER (FA6800-13-H-001)</u>				
Louisiana Tech University			\$26,024	
			\$26,024	\$0
ELECTRIC FLUX CONTROL: ADDICTIVE MANUFACTURING RESEARCH	12.RD31	H98230-18C-0173		
<u>Direct Awards</u>				
Louisiana Tech University			\$87,243	
			\$87,243	\$0
FORESEEING, RECOGNIZING, AND INFLUENCING POSSIBLE FUTURES USING MULTI-AGENT PLANNING ALGORITHMS	12.RD33	H98230-19-D-0012 LAS		
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2018-2726)</u>				
University of New Orleans			\$43,234	
			\$43,234	\$0
EFFECT OF MISALIGNMENT ON BUSHING WEAR IN JOURNAL BEARINGS	12.RD35	N6449817P5391		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$149,950	
			\$149,950	\$0
LOW-SHOT DETECTION IN REMOTE SENSING IMAGERY	12.RD36	HM0476-IS-C-0062		
<u>Through: LYNNTECH INC. (NGA-062)</u>				
Louisiana State University - Baton Rouge			\$5,000	
			\$5,000	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
ADVANCED MODELS AND NEW IMPULSE SOURCES FOR THE X-RAY TRANSPORT AND RADIATION RESPONSE ANALYSIS (XTRRA) TOOLKIT <u>Through: FIFTH GAIT TECHNOLOGIES INC. (19-0723)</u> University of Louisiana at Lafayette	12.RD37	HDTRA-119-P-0030	\$21,595	
			\$21,595	\$0
Total for Research and Development Cluster			\$8,119,015	\$114,965
Total for U.S. Department of Defense			\$72,629,926	\$302,501
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII <u>Direct Awards</u> Executive Department Road Home Corporation d/b/a Louisiana Land Trust <u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22- 0001)</u> Louisiana State University - Baton Rouge	14.228		\$513,274,098 \$414,392 \$143,734	
			\$513,832,224	\$109,962,584
SUPPORTIVE HOUSING PROGRAM <u>Direct Awards</u> Southeastern Louisiana University	14.235		\$112,725	
			\$112,725	\$0
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS <u>Direct Awards</u> Office of Public Health	14.241		\$1,595,235	
			\$1,595,235	\$1,295,360
FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL <u>Direct Awards</u> Office of The Attorney General	14.401		\$186,374	

(Continued)

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

STATE OF LOUISIANA
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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)				
COMMUNITY OUTREACH PARTNERSHIP CENTER PROGRAM	14.511			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$3,860)	
			(\$3,860)	\$0
MANUFACTURED HOUSING PROGRAMS	14.U01	DU100K000018163		
<u>Direct Awards</u>				
Department of Public Safety Services			\$45,342	
			\$45,342	\$0
<u>Research and Development Cluster:</u>				
NATIONAL DISASTER RESILIENCE COMPETITION	14.272			
<u>Through: CITY OF NEW ORLEANS (K18-545 CDBG-NDR)</u>				
University of New Orleans			\$132,190	
			\$132,190	\$4,958
HEALTHY HOMES TECHNICAL STUDIES GRANTS	14.906			
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (VAHHU-0036-17)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$51,900	
			\$51,900	\$6,300
Total for Research and Development Cluster			\$184,090	\$11,258
<u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster:</u>				
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269			
<u>Direct Awards</u>				
Executive Department			\$10,806,550	
			\$10,806,550	\$7,301,470
NATIONAL DISASTER RESILIENCE COMPETITION	14.272			
<u>Direct Awards</u>				
Executive Department			\$15,130,091	
			\$15,130,091	\$400,216
Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster			\$25,936,641	\$7,701,686

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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)				
<u>CDBG - Entitlement Grants Cluster:</u>				
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218			
<u>Through: CITY OF BATON ROUGE (B16MC222002)</u>				
Executive Department			\$1,372,267	
			\$1,372,267	\$1,325,495
Total for CDBG - Entitlement Grants Cluster			\$1,372,267	\$1,325,495
Total for U.S. Department of Housing and Urban Development			\$543,261,038	\$120,296,383
 U.S. DEPARTMENT OF THE INTERIOR				
ABANDONED MINE LAND RECLAMATION (AMLR)	15.252			
<u>Direct Awards</u>				
Department of Natural Resources			\$408,840	
			\$408,840	\$0
GOMESA	15.435			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$1,478,728	
			\$1,478,728	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$66,684	
			\$66,684	\$0

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

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U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	15.614			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$4,395	
<u>Through: US ARMY CORPS OF ENGINEERS (LDWF-17-70336147)</u>				
Department of Wildlife and Fisheries			\$15,264	
<u>Through: US ARMY CORPS OF ENGINEERS (LDWF-18-81311882)</u>				
Department of Wildlife and Fisheries			\$60,422	
<u>Through: US ARMY CORPS OF ENGINEERS (LDWF-19)</u>				
Department of Wildlife and Fisheries			\$6,796	
			<hr/>	
			\$86,877	\$0
NORTH AMERICAN WETLANDS CONSERVATION FUND	15.623			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$2,034	
			<hr/>	
			\$2,034	\$0
STATE WILDLIFE GRANTS	15.634			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$28,555	
			<hr/>	
			\$28,555	\$0
COOPERATIVE ECOSYSTEM STUDIES UNITS	15.678			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$17,861	
			<hr/>	
			\$17,861	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808			
<u>Direct Awards</u>				
Department of Environmental Quality			\$50,000	
<u>Through: AMERICAVIEW INC (AV18-LA-01)</u>				
University of Louisiana at Lafayette			\$12,952	
			<hr/>	
			\$62,952	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820			
<u>Through: UNIVERSITY OF OKLAHOMA (2018-21)</u>				
Louisiana State University - Baton Rouge			\$7,600	
			<hr/>	
			\$7,600	\$0

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

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$1,088,667	
			\$1,088,667	\$194,600
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$1,171,257	
			\$1,171,257	\$1,171,257
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923			
<u>Direct Awards</u>				
Northwestern State University			\$542,852	
			\$542,852	\$0
NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE	15.939			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$302,942	
			\$302,942	\$0
39TH ANNUAL NATCHITOCHEES-NSU FOLK FESTIVAL	15.U03	CA2013-011		
<u>Direct Awards</u>				
Northwestern State University			\$2,000	
			\$2,000	\$0
40TH ANNUAL NATCHITOCHEES-NSU FOLK FESTIVAL	15.U04	CA2019-005		
<u>Direct Awards</u>				
Northwestern State University			\$250	
			\$250	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	15.U05	PL101-646		
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$33,271,298	
			\$33,271,298	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
LAFAYETTE ES - REIMBURSEMENT OF UTILITY COSTS	15.U06	140F0419P0067		
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$61,954	
			<hr/>	
			\$61,954	\$0
<u>Research and Development Cluster:</u>				
WILD HORSE AND BURRO RESOURCE MANAGEMENT	15.229			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$6,686	
			<hr/>	
			\$6,686	\$0
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$482,265	
Louisiana State University Agricultural Center			\$91,455	
			<hr/>	
			\$573,720	\$88,362
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)	15.423			
<u>Direct Awards</u>				
University of Louisiana at Lafayette			\$17,330	
			<hr/>	
			\$17,330	\$0
SPORT FISH RESTORATION	15.605			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$56,688	
			<hr/>	
			\$56,688	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$3,427,951	
<u>Through: SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (LSUAC TURKEY STUDY)01</u>				
Louisiana State University Agricultural Center			\$25,986	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (475967)</u>				
Louisiana State University Agricultural Center			\$26,460	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
<u>Research and Development Cluster:</u> (Cont.)				
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION (Cont.)				
<u>Through: TEXAS PARKS & WILDLIFE DEPT (478048)</u>				
Louisiana State University Agricultural Center				(\$105)
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (491753)</u>				
Louisiana State University Agricultural Center				\$80,801
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (505486)</u>				
Louisiana State University Agricultural Center				\$164,756
			<hr/>	
			\$3,725,849	\$0
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries				\$231,887
<u>Through: KENTUCKY DEPARTMENT OF FISH AND WILDLIFE RESOURCES</u>				
<u>(PON2 660 190000246)</u>				
Southeastern Louisiana University				\$23,747
			<hr/>	
			\$255,634	\$0
STATE WILDLIFE GRANTS	15.634			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries				\$607,788
<u>Through: THE UNIVERSITY OF TULSA</u>				
Nicholls State University				\$9,314
			<hr/>	
			\$617,102	\$0
MIGRATORY BIRD JOINT VENTURES	15.637			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center				\$10,163
			<hr/>	
			\$10,163	\$0
RESEARCH GRANTS (GENERIC)	15.650			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries				\$25,166
University of New Orleans				\$5,406
			<hr/>	
			\$30,572	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
<u>Research and Development Cluster:</u> (Cont.)				
ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	15.657			
<u>Direct Awards</u>				
Board of Regents			\$1,710	
Department of Wildlife and Fisheries			\$102,357	
			\$104,067	\$0
ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	15.660			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$10,929	
			\$10,929	\$0
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$42,176	
			\$42,176	\$18,108
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$65,925	
			\$65,925	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$7,598	
University of Louisiana at Lafayette			\$312,236	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA 01</u> <u>(50579918/10255402/15187)</u>				
Louisiana State University - Baton Rouge			(\$95)	
			\$319,739	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING	15.810			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$68,823	
			\$68,823	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
<u>Research and Development Cluster:</u> (Cont.)				
COOPERATIVE RESEARCH UNITS	15.812			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$375,882	
			\$375,882	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820			
<u>Through: UNIVERSITY OF OKLAHOMA (2012-29)</u>				
Louisiana State University - Baton Rouge			\$118,067	
			\$118,067	\$0
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$16,671	
			\$16,671	\$0
ACID PRECIPITATION MONITORING SITE LA30 LOCATED IN WASHINGTON PARISH, LOUISIANA	15.RD01	G16PX00272		
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$5,040	
			\$5,040	\$0
HABS DRAWINGS: CAROLINE C. DORMON LOG CABIN	15.RD04	CA2017_008		
<u>Through: CANE RIVER NATIONAL HERITAGE AREA (CA2017_008)</u>				
Louisiana Tech University			\$573	
			\$573	\$0
MONITORING PROGRAM FOR NORTH GULF OF MEXICO	15.RD05	MPNGM		
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC (M17PC00001/M17PD00012)</u>				
University of Louisiana at Lafayette			\$151,741	
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC (PO1000300001240)</u>				
University of Louisiana at Lafayette			\$77,738	
			\$229,479	\$177,633

(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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
<u>Research and Development Cluster:</u> (Cont.)				
USFWS - FRESHWATER TURTLE INVENTORY OF THE NORTH LOUISIANA REFUGES COMPLEX	15.RD06	F17PX		
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$7,554	
			<hr/>	
			\$7,554	\$0
USFWS - USING UAV TECHNOLOGY TO ACCESS THE VEGETATION AND WILDLIFE RESPONSE TO THE 2017 FELSENTHAL POOL DRAWDOWN	15.RD08	F17PX		
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$17,457	
			<hr/>	
			\$17,457	\$0
DEVELOPMENT AND IMPROVEMENT OF FLOW MODELS APPLIED TO WCD CALCULATIONS	15.RD10	M17PX00030		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$148,416	
			<hr/>	
			\$148,416	\$0
			<hr/>	
Total for Research and Development Cluster			<hr/>	<hr/>
			\$6,824,542	\$284,103
<u>Fish and Wildlife Cluster:</u>				
SPORT FISH RESTORATION	15.605			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$7,358,413	
			<hr/>	
			\$7,358,413	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$10,863,104	
			<hr/>	
			\$10,863,104	\$0
ENHANCED HUNTER EDUCATION AND SAFETY	15.626			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$224,559	
			<hr/>	
			\$224,559	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
Total for Fish and Wildlife Cluster			\$18,446,076	\$0
Total for U.S. Department of the Interior			\$63,871,969	\$1,649,960
U.S. DEPARTMENT OF JUSTICE				
LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS TRAINING	16.004			
<u>Direct Awards</u>				
Department of Public Safety Services			\$17,797	
			\$17,797	\$0
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$477,219	
			\$477,219	\$477,219
LAW ENFORCEMENT ASSISTANCE FBI ADVANCED POLICE TRAINING	16.300			
<u>Direct Awards</u>				
Department of Public Safety Services			\$235,555	
			\$235,555	\$0
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525			
<u>Direct Awards</u>				
Grambling State University			\$78,485	
Southern University - Baton Rouge			\$38,978	
			\$117,463	\$0
JUVENILE JUSTICE AND DELINQUENCY PREVENTION	16.540			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$596,780	
			\$596,780	\$424,856
MISSING CHILDREN'S ASSISTANCE	16.543			
<u>Direct Awards</u>				
Office of The Attorney General			\$395,626	
			\$395,626	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
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			\$191,194	
			<hr/> \$191,194	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$218,052	
			<hr/> \$218,052	\$163,364
CRIME VICTIM ASSISTANCE	16.575			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$21,177,945	
			<hr/> \$21,177,945	\$18,479,928
CRIME VICTIM COMPENSATION	16.576			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$180,565	
			<hr/> \$180,565	\$0
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$17,174	
			<hr/> \$17,174	\$9,361
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$2,238,021	
			<hr/> \$2,238,021	\$1,982,060

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	16.590			
<u>Through: OFFICE OF VIOLENCE AGAINST WOMEN (2014-WE-AX-0030)</u>				
Office of The Attorney General			\$28,925	
			\$28,925	\$0
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$190,177	
			\$190,177	\$48,143
CORRECTIONS TRAINING AND STAFF DEVELOPMENT	16.601			
<u>Direct Awards</u>				
Central Louisiana Technical Community College			\$131,396	
			\$131,396	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606			
<u>Direct Awards</u>				
Corrections Services			\$26,526	
			\$26,526	\$0
PROJECT SAFE NEIGHBORHOODS	16.609			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$35,738	
			\$35,738	\$0
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710			
<u>Direct Awards</u>				
Department of Public Safety Services			\$55,488	
			\$55,488	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
JUVENILE MENTORING PROGRAM	16.726			
<u>Direct Awards</u>				
Northshore Technical Community College			\$30,611	
<u>Through: NATIONAL 4-H COUNCIL (1415R00050)</u>				
Louisiana State University Agricultural Center			\$1,048	
<u>Through: NATIONAL 4-H COUNCIL (1516R0045)</u>				
Louisiana State University Agricultural Center			(\$34,757)	
<u>Through: NATIONAL 4-H COUNCIL (NMP7/1617R0050)</u>				
Louisiana State University Agricultural Center			(\$10,001)	
<u>Through: NATIONAL 4-H COUNCIL</u>				
Southern University Agricultural Research/Extension Center			\$1,388	
<u>Through: NATIONAL 4-H COUNCIL (2017-JU-FX-0016)</u>				
Southern University Agricultural Research/Extension Center			\$35,452	
<u>Through: NATIONAL 4-H COUNCIL (2018-JU-FX-0005)</u>				
Southern University Agricultural Research/Extension Center			\$10,699	
			<hr/>	
			\$34,440	\$0
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$27,229	
			<hr/>	
			\$27,229	\$0
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	16.735			
<u>Direct Awards</u>				
Office of Juvenile Justice			\$707	
			<hr/>	
			\$707	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$1,652,295	
			<hr/>	
			\$1,652,295	\$894,105
DNA BACKLOG REDUCTION PROGRAM	16.741			
<u>Direct Awards</u>				
Department of Public Safety Services			\$249,217	
			<hr/>	
			\$249,217	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$127,240	
			<hr/>	
			\$127,240	\$104,549
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$53,313	
			<hr/>	
			\$53,313	\$0
ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION	16.752			
<u>Direct Awards</u>				
Office of The Attorney General			\$16,939	
			<hr/>	
			\$16,939	\$0
HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	16.754			
<u>Direct Awards</u>				
Office of Public Health			\$21,109	
			<hr/>	
			\$21,109	\$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			\$360,414	
			<hr/>	
			\$360,414	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812			
<u>Direct Awards</u>				
Corrections Services			\$365,363	
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$39,366	
Office of Juvenile Justice			\$194,941	
			<hr/>	
			\$599,670	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
NICS ACT RECORD IMPROVEMENT PROGRAM	16.813			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$1,319,484	
			<hr/>	
			\$1,319,484	\$365,861
INNOVATIONS IN COMMUNITY-BASED CRIME REDUCTION	16.817			
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 02 (40316)</u>				
Louisiana State University - Baton Rouge			\$3,165	
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04</u>				
Louisiana State University - Baton Rouge			(\$6,249)	
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04 (PO161129)</u>				
Louisiana State University - Baton Rouge			\$6,128	
			<hr/>	
			\$3,044	\$0
EMERGENCY LAW ENFORCEMENT ASSISTANCE GRANT	16.824			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$91,068	
			<hr/>	
			\$91,068	\$91,068
SMART PROSECUTION INITIATIVE	16.825			
<u>Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (47309)</u>				
Louisiana State University - Baton Rouge			\$25,702	
			<hr/>	
			\$25,702	\$0
JUSTICE REINVESTMENT INITIATIVE	16.827			
<u>Direct Awards</u>				
Corrections Services			\$667,747	
Louisiana Supreme Court			\$204,358	
			<hr/>	
			\$872,105	\$0
COMPREHENSIVE OPIOID ABUSE SITE-BASED PROGRAM	16.838			
<u>Direct Awards</u>				
Louisiana Department of Health			\$102,415	
			<hr/>	
			\$102,415	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
EQUITABLE SHARING PROGRAM	16.922			
<u>Direct Awards</u>				
Office of The Attorney General			\$12,820	
			\$12,820	\$0
ASSET FORFEITURE	16.U01	Asset Forfeiture		
<u>Direct Awards</u>				
Department of Public Safety Services			\$2,539	
			\$2,539	\$0
COURT COSTS AND FEES COLLECTION PROGRAM	16.U03	SJIT009.018		
<u>Through: STATE JUSTICE INSTITUTE (SJI-16-T-009)</u>				
Louisiana Supreme Court			\$22,464	
			\$22,464	\$0
FBI.GOV YEAR 10	16.U05	DJF-17-1200-P-0002338		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$129,491	
			\$129,491	\$0
INFRAGARD	16.U06	DJF-15-1200-P-0000332		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$302,112	
			\$302,112	\$0
LEO PHASE XXIII	16.U08	DJF-17-1200-P-0002601		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$5,946,092	
			\$5,946,092	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.U09	AWDC-000379		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$866,653	
			\$866,653	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
PRISONERS OPERATIONS DIVISION (POD)	16.U10	AWDC-000556		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$217,909	
			<hr/>	
			\$217,909	\$0
<u>Research and Development Cluster:</u>				
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560			
<u>Through: POLICY RESEARCH ASSOCIATES (2016-CKBX-0010)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$90,243	
			<hr/>	
			\$90,243	\$0
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582			
<u>Through: CITY OF BATON ROUGE / BATON ROUGE POLICE DEPARTMENT</u>				
Louisiana State University - Baton Rouge			\$50,245	
			<hr/>	
			\$50,245	\$0
JUVENILE MENTORING PROGRAM	16.726			
<u>Through: MOYER FOUNDATION (2015-FU-FX-0026)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$62,351	
			<hr/>	
			\$62,351	\$0
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816			
<u>Direct Awards</u>				
Board of Regents			\$8,634	
			<hr/>	
			\$8,634	\$0
CHILDREN OF INCARCERATED PARENTS	16.831			
<u>Through: THE FAMILY TREE INFORMATION, EDUCATION & COUNSELING CENTER (18-0438)</u>				
University of Louisiana at Lafayette			\$19,006	
			<hr/>	
			\$19,006	\$0
Total for Research and Development Cluster			<hr/>	
			\$230,479	\$0
Total for U.S. Department of Justice			<hr/> <hr/>	<hr/> <hr/>
			\$39,618,591	\$23,040,514

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR				
LABOR FORCE STATISTICS	17.002			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$1,232,911	
			<hr/>	
			\$1,232,911	\$0
COMPENSATION AND WORKING CONDITIONS	17.005			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$136,793	
			<hr/>	
			\$136,793	\$0
UNEMPLOYMENT INSURANCE	17.225			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$176,950,326	
			<hr/>	
			\$176,950,326	\$0
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$1,167,091	
			<hr/>	
			\$1,167,091	\$1,134,043
TRADE ADJUSTMENT ASSISTANCE	17.245			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$872,599	
			<hr/>	
			\$872,599	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$361,516	
			<hr/>	
			\$361,516	\$0
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$254,503	
			<hr/>	
			\$254,503	\$0
YOUTHBUILD	17.274			
<u>Direct Awards</u>				
Northshore Technical Community College			\$353,902	
Southern University - Shreveport			\$367,793	
			<hr/>	
			\$721,695	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)				
WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277			
<u>Direct Awards</u>				
Louisiana Workforce Commission			(\$6,078)	
			(\$6,078)	\$0
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS	17.282			
<u>Direct Awards</u>				
Bossier Parish Community College			\$49,945	
Delgado Community College			\$154,308	
<u>Through: LAWSON STATE COMMUNITY COLLEGE</u>				
Central Louisiana Technical Community College			\$21,148	
			\$225,401	\$0
APPRENTICESHIP USA GRANTS	17.285			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$557,359	
South Louisiana Community College			\$919,493	
			\$1,476,852	\$0
CONSULTATION AGREEMENTS	17.504			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$845,390	
			\$845,390	\$0
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602			
<u>Direct Awards</u>				
Northshore Technical Community College			\$118,940	
			\$118,940	\$0
<u>Employment Service Cluster:</u>				
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$9,058,387	
			\$9,058,387	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)				
<u>Employment Service Cluster:</u> (Cont.)				
DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	17.801			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$2,790,929	
			\$2,790,929	\$0
Total for Employment Service Cluster			\$11,849,316	\$0
<u>WIOA Cluster:</u>				
WIOA ADULT PROGRAM	17.258			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$14,120,325	
South Louisiana Community College			\$1,961,913	
			\$16,082,238	\$12,075,897
WIOA YOUTH ACTIVITIES	17.259			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$14,017,507	
Northshore Technical Community College			\$105,924	
South Louisiana Community College			\$1,068,371	
<u>Through: TANGIPAHOA PARISH GOVERNMENT (WIOA 20) 01</u>				
Louisiana State University - Baton Rouge			(\$63)	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (1-2015-16)</u>				
Louisiana State University - Baton Rouge			\$541	
			\$15,192,280	\$11,842,354
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$12,586,028	
South Louisiana Community College			\$1,409,719	
			\$13,995,747	\$9,780,117
Total for WIOA Cluster			\$45,270,265	\$33,698,368
Total for U.S. Department of Labor			\$241,477,520	\$34,832,411

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF STATE				
GLOBAL THREAT REDUCTION	19.033			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$507,954	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION</u>				
<u>(CRDF) 01 (GTR3-16-62136-0)</u>				
Louisiana State University - Baton Rouge			\$96	
			<hr/>	
			\$508,050	\$0
GENERAL DEPARTMENT OF STATE ASSISTANCE	19.700			
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION</u>				
<u>(CRDF) 01 (GTR2-16-62477-0)</u>				
Louisiana State University - Baton Rouge			(\$95)	
			<hr/>	
			(\$95)	\$0
IRAQ - BEST PRACTICES FOR SAFELY AND EFFECTIVELY RESPONDING TO CBRN INCIDENTS AND OPERATING IN AREAS CONTAMINATED WITH CHEMICAL OR BIOLOGICAL AGENTS	19.U01	201810003		
<u>Through: RESPONSE SYSTEMS INTERNATIONAL (201810003)</u>				
Louisiana State University - Baton Rouge			\$68,404	
			<hr/>	
			\$68,404	\$0
IRAQ - CBRN PREVENTION AND RESPONSE BEST PRACTICES FOR IRAQI SECURITY FORCES WITH RSI	19.U02	072018001		
<u>Through: RESPONSE SYSTEMS INTERNATIONAL (72018001)</u>				
Louisiana State University - Baton Rouge			\$64,609	
			<hr/>	
			\$64,609	\$0
<u>Research and Development Cluster:</u>				
EUR-OTHER	19.878			
<u>Through: CRDF GLOBAL (S-LMAQM-17-GR-1060)</u>				
Louisiana Tech University			\$44,680	
			<hr/>	
			\$44,680	\$0
Total for Research and Development Cluster			<hr/>	<hr/>
			\$44,680	\$0
Total for U.S. Department of State			<hr/>	<hr/>
			\$685,648	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION				
AVIATION RESEARCH GRANTS	20.108			
<u>Direct Awards</u>				
Office of Juvenile Justice			\$360	
			<hr/>	
			\$360	\$0
MOTOR CARRIER SAFETY ASSISTANCE	20.218			
<u>Direct Awards</u>				
Department of Public Safety Services			\$3,608,218	
			<hr/>	
			\$3,608,218	\$0
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	20.232			
<u>Direct Awards</u>				
Department of Public Safety Services			\$2,758,039	
Louisiana Supreme Court			\$359,940	
			<hr/>	
			\$3,117,979	\$0
SAFETY DATA IMPROVEMENT PROGRAM	20.234			
<u>Direct Awards</u>				
Department of Public Safety Services			\$29,995	
			<hr/>	
			\$29,995	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237			
<u>Direct Awards</u>				
Department of Transportation and Development			\$235,493	
			<hr/>	
			\$235,493	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON- METROPOLITAN PLANNING AND RESEARCH	20.505			
<u>Direct Awards</u>				
Department of Transportation and Development			\$931,607	
			<hr/>	
			\$931,607	\$829,385
FORMULA GRANTS FOR RURAL AREAS	20.509			
<u>Direct Awards</u>				
Department of Transportation and Development			\$9,530,472	
			<hr/>	
			\$9,530,472	\$6,239,630

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING 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			\$216,156	
			<hr/>	
			\$216,156	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607			
<u>Direct Awards</u>				
Department of Public Safety Services			\$2,270,999	
			<hr/>	
			\$2,270,999	\$1,448,248
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608			
<u>Direct Awards</u>				
Department of Public Safety Services			\$1,082,645	
			<hr/>	
			\$1,082,645	\$646,905
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700			
<u>Direct Awards</u>				
Department of Natural Resources			\$2,226,914	
			<hr/>	
			\$2,226,914	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703			
<u>Direct Awards</u>				
Department of Public Safety Services			\$651,430	
			<hr/>	
			\$651,430	\$0
TECHNICAL ASSISTANCE GRANTS	20.710			
<u>Direct Awards</u>				
Department of Public Safety Services			\$72,483	
			<hr/>	
			\$72,483	\$0
STATE DAMAGE PREVENTION PROGRAM GRANTS	20.720			
<u>Direct Awards</u>				
Department of Natural Resources			\$52,681	
			<hr/>	
			\$52,681	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)				
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT <u>Direct Awards</u> Department of Natural Resources	20.721		\$33,579	
			\$33,579	\$0
PHMSA PIPELINE SAFETY UNDERGROUND NATURAL GAS STORAGE GRANT <u>Direct Awards</u> Department of Natural Resources	20.725		\$18,532	
			\$18,532	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS <u>Direct Awards</u> Department of Transportation and Development	20.933		\$79,351	
			\$79,351	\$24,568
<u>Research and Development Cluster:</u> HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM <u>Through: NATIONAL ACADEMY OF SCIENCES 101 (HR 20-05(49-02)/SUB0001126)</u> Louisiana State University - Baton Rouge	20.200		\$19,000	
			\$19,000	\$6,961
HIGHWAY PLANNING AND CONSTRUCTION <u>Through: OHIO UNIVERSITY (UT19529A)</u> Louisiana State University - Baton Rouge	20.205		\$3,738	
			\$3,738	\$0
HIGHWAY TRAINING AND EDUCATION <u>Direct Awards</u> University of New Orleans	20.215		\$2,494	
			\$2,494	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS <u>Through: CITY OF NEW ORLEANS (K17-288 HL7119606)</u> University of New Orleans	20.607		\$2,388	
			\$2,388	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	20.614			
<u>Direct Awards</u>				
Department of Transportation and Development			\$66,361	
			<hr/>	
			\$66,361	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,599,931	
<u>Through: UNIV OF TEXAS AT AUSTIN (UTA17-000186)</u>				
Louisiana State University - Baton Rouge			\$178,682	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1411039/42808)</u>				
Louisiana State University - Baton Rouge			\$15,043	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1411039/42944)</u>				
Louisiana State University - Baton Rouge			\$33,355	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1703157)</u>				
Louisiana State University - Baton Rouge			\$178,256	
<u>Through: UNIVERSITY OF OKLAHOMA (2014-26)</u>				
Louisiana Tech University			\$59,759	
<u>Through: MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY</u>				
Southern University - Baton Rouge			\$42,248	
<u>Through: UNIVERSITY OF ARKANSAS (SA1411040)</u>				
University of New Orleans			\$22,109	
<u>Through: UNIVERSITY OF ARKANSAS (SA1703159)</u>				
University of New Orleans			\$200,164	
<u>Through: UNIVERSITY OF MARYLAND (7223-Z9600006)</u>				
University of New Orleans			\$1,892	
<u>Through: UNIVERSITY OF UTAH (54503679-112844)</u>				
University of New Orleans			\$12,145	
			<hr/>	
			\$2,343,584	\$1,016,646
ROBOTIC UTILITY MAPPING	20.RD02	DTRT5714C10037		
<u>Through: INTELLIGENT AUTOMATION, INC. (2204-1)</u>				
Louisiana Tech University			\$10,830	
			<hr/>	
			\$10,830	\$0
			<hr/>	
Total for Research and Development Cluster			\$2,448,395	\$1,023,607

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)				
<u>Federal Transit Cluster:</u>				
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	20.526			
<u>Direct Awards</u>				
Department of Transportation and Development			\$1,140,683	
			<hr/>	
			\$1,140,683	\$0
			<hr/>	
Total for Federal Transit Cluster			\$1,140,683	\$0
			<hr/>	
<u>Highway Planning and Construction Cluster:</u>				
HIGHWAY PLANNING AND CONSTRUCTION	20.205			
<u>Direct Awards</u>				
Department of Transportation and Development			\$822,208,610	
			<hr/>	
			\$822,208,610	\$55,587,588
			<hr/>	
RECREATIONAL TRAILS PROGRAM	20.219			
<u>Direct Awards</u>				
Department of Transportation and Development			\$1,008,675	
			<hr/>	
			\$1,008,675	\$838,365
			<hr/>	
Total for Highway Planning and Construction Cluster			\$823,217,285	\$56,425,953
			<hr/>	
<u>Highway Safety Cluster:</u>				
STATE AND COMMUNITY HIGHWAY SAFETY	20.600			
<u>Direct Awards</u>				
Department of Public Safety Services			\$3,952,390	
			<hr/>	
			\$3,952,390	\$2,341,647
			<hr/>	
NATIONAL PRIORITY SAFETY PROGRAMS	20.616			
<u>Direct Awards</u>				
Department of Public Safety Services			\$2,558,074	
			<hr/>	
			\$2,558,074	\$1,308,881
			<hr/>	
Total for Highway Safety Cluster			\$6,510,464	\$3,650,528
			<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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
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			\$5,751,585	
			<hr/>	
			\$5,751,585	\$1,115,241
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516			
<u>Direct Awards</u>				
Department of Transportation and Development			\$382,711	
			<hr/>	
			\$382,711	\$334,700
NEW FREEDOM PROGRAM	20.521			
<u>Direct Awards</u>				
Department of Transportation and Development			\$951	
			<hr/>	
			\$951	\$951
Total for Transit Services Programs Cluster			<hr/>	
			\$6,135,247	\$1,450,892
Total for U.S. Department of Transportation			<hr/> <hr/>	
			\$863,610,968	\$71,739,716
U.S. DEPARTMENT OF THE TREASURY				
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			\$4,924,597	
			<hr/>	
			\$4,924,597	\$663,419

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE TREASURY (CONT.)				
<u>Research and Development Cluster:</u>				
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015			
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>				
Louisiana State University - Baton Rouge			\$707,066	
<u>Through: WATER INSTITUTE/RESTORE ACT CENTER (CPRA-2015-COE-JE, RCEGR260003-01-00)</u>				
Louisiana Tech University			\$2,844	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>				
University of Louisiana at Lafayette			\$249,042	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>				
University of New Orleans			\$233,865	
			<hr/>	
			\$1,192,817	\$369,241
			<hr/>	
Total for Research and Development Cluster			\$1,192,817	\$369,241
			<hr/>	
Total for U.S. Department of the Treasury			\$6,117,414	\$1,032,660
			<hr/> <hr/>	
OFFICE OF PERSONNEL MANAGEMENT				
<u>Research and Development Cluster:</u>				
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$167,257	
University of Louisiana at Lafayette			\$32,045	
			<hr/>	
			\$199,302	\$0
			<hr/>	
Total for Research and Development Cluster			\$199,302	\$0
			<hr/>	
Total for Office of Personnel Management			\$199,302	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001			
<u>Direct Awards</u>				
Executive Department			\$61,268	
			<u>\$61,268</u>	<u>\$0</u>
Total for Equal Employment Opportunity Commission			<u>\$61,268</u>	<u>\$0</u>
FEDERAL COMMUNICATIONS COMMISSION				
COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS	32.001			
<u>Direct Awards</u>				
Office of Juvenile Justice			\$13,658	
			<u>\$13,658</u>	<u>\$0</u>
Total for Federal Communications Commission			<u>\$13,658</u>	<u>\$0</u>
GENERAL SERVICES ADMINISTRATION				
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003			
<u>Direct Awards</u>				
Executive Department			\$3,592,164	
			<u>\$3,592,164</u>	<u>\$0</u>
Total for General Services Administration			<u>\$3,592,164</u>	<u>\$0</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
EDUCATION	43.008			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$39,232	
			<u>\$39,232</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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)				
Research and Development Cluster:				
SCIENCE	43.001			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$751,695	
University of Louisiana at Lafayette			\$8,998	
University of Louisiana at Monroe			\$9,494	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1626525)</u>				
Louisiana State University - Baton Rouge			\$2,675	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1619902)</u>				
Louisiana State University - Baton Rouge			\$45,000	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1629688)</u>				
Louisiana State University - Baton Rouge			\$197,611	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LAB (1591794)</u>				
Louisiana State University - Baton Rouge			\$10,700	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO6-17067X)</u>				
Louisiana State University - Baton Rouge			\$7,741	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (RK617-G1)</u>				
Louisiana State University - Baton Rouge			\$2,821	
			\$1,036,735	\$0
EXPLORATION	43.003			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$430	
Louisiana State University Health Sciences Center - Shreveport			\$52,871	
University of Louisiana at Lafayette			\$172,752	
<u>Through: THE UNIVERSITY OF ALABAMA IN HUNTSVILLE (2018-253)</u>				
Louisiana State University - Baton Rouge			\$1,856	
			\$227,909	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)				
Research and Development Cluster: (Cont.)				
EDUCATION				
	43.008			
<u>Direct Awards</u>				
Board of Regents				
			\$767,574	
Louisiana State University - Baton Rouge				
			\$886,190	
			<hr/>	
			\$1,653,764	\$32,104
INTEGRATED MONITORING AWARENESS				
	43.RD04	NNX16CS15C		
<u>Through: AMERICAN GNC CORP (AGNC101116)</u>				
Louisiana Tech University				
			\$13,037	
			<hr/>	
			\$13,037	\$0
MAPPING THE UV EXTINCTION PROPERTIES OF PHAT STARS IN M31				
	43.RD08	HST-GO-14761-001-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-14761.001-A)</u>				
Louisiana State University - Baton Rouge				
			\$32,956	
			<hr/>	
			\$32,956	\$0
OPERATION OF THE NATIONAL CENTER FOR ADVANCED MANUFACTURING				
	43.RD09	S3-0000264		
<u>Through: SYNCOM SPACE SERVICES (S3) (S3-0000264)</u>				
Louisiana State University - Baton Rouge				
			\$1,050,000	
			<hr/>	
			\$1,050,000	\$0
SMALL MAGELLANIC CLOUD ULTRAVIOLET DUST EXTINCTION: A FOCUSED STUDY OF FOUR				
	43.RD11	HST-GO-14225-002-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-14225.002-A)</u>				
Louisiana State University - Baton Rouge				
			\$1,260	
			<hr/>	
			\$1,260	\$0
A FIRST INVESTIGATION OF THE UV EXTINCTION PROPERTIES OF INTERSTELLAR DUST M33				
	43.RD13	HST-GO-15268.001		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15268.001-A)</u>				
Louisiana State University - Baton Rouge				
			\$12,963	
			<hr/>	
			\$12,963	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)				
Research and Development Cluster: (Cont.)				
NCAM MANUFACTURING AND WELDING SKILLS CHALLENGE (MWSC)	43.RD14	80MSFC18P0057		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$525,000	
			<hr/>	<hr/>
			\$525,000	\$553,066
Total for Research and Development Cluster			<hr/>	<hr/>
			\$4,553,624	\$585,170
Total for National Aeronautics and Space Administration			<hr/>	<hr/>
			\$4,592,856	\$585,170
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			\$9,754	
			<hr/>	<hr/>
			\$9,754	\$0
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	45.025			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$473,526	
			<hr/>	<hr/>
			\$473,526	\$176,800
PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	45.129			
<u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES</u>				
Nicholls State University			\$532	
			<hr/>	<hr/>
			\$532	\$0
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$40,471	
			<hr/>	<hr/>
			\$40,471	\$1,657

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)				
GRANTS TO STATES	45.310			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$2,016,174	
			\$2,016,174	\$0
CLYBOURNE PARK SHREVEPORT REGIONAL ARTS COUNCIL	45.U01	AWD-002077		
<u>Through: SHREVEPORT REGIONAL ARTS COUNCIL (SRAC) (201816)</u>				
Louisiana State University - Shreveport			\$3,888	
			\$3,888	\$0
<u>Research and Development Cluster:</u>				
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$866	
<u>Through: CORNELL UNIVERSITY (82412-10963)</u>				
University of New Orleans			\$14,321	
			\$15,187	\$0
Total for Research and Development Cluster			\$15,187	\$0
Total for National Foundation on the Arts and the Humanities			\$2,559,532	\$178,457

NATIONAL SCIENCE FOUNDATION

Research and Development Cluster:

ENGINEERING GRANTS	47.041			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$822,505	
Louisiana State University Agricultural Center			\$9,780	
Louisiana Tech University			\$390,579	
University of Louisiana at Lafayette			\$138,134	
University of New Orleans			\$1,394	
<u>Through: MOBOSENSE LLC (44877)</u>				
Louisiana State University - Baton Rouge			\$51,500	

(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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
ENGINEERING GRANTS (Cont.)				
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2016-1085-01)</u>				
Louisiana State University - Baton Rouge			\$19,982	
<u>Through: NOVA SOUTHEASTERN UNIVERSITY 01 (331236)</u>				
Louisiana State University - Baton Rouge			\$13,820	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY (479908-19D01)</u>				
Louisiana State University - Baton Rouge			\$10,687	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (479861-19C51)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$950	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (CBET-1855567)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$5,886	
			\$1,465,217	\$41,571
MATHEMATICAL AND PHYSICAL SCIENCES	47.049			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$4,268,605	
Louisiana Tech University			\$41,823	
Southeastern Louisiana University			\$28,195	
Southern University - Baton Rouge			\$463,656	
University of Louisiana at Lafayette			\$158,275	
University of New Orleans			\$160,199	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY</u>				
Louisiana State University - Baton Rouge			\$115,105	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-LIGO LABORATORY 02 (75-1087149)</u>				
Louisiana State University - Baton Rouge			\$25,066	
<u>Through: UNIVERISTY OF WISCONSIN-MILWAKEE (183405343/144AAC6327)</u>				
Louisiana State University - Baton Rouge			\$127,201	
			\$5,388,125	\$90,883
GEOSCIENCES	47.050			
<u>Direct Awards</u>				
Board of Regents			\$1,899,484	
Louisiana State University - Baton Rouge			\$1,793,628	
University of Louisiana at Lafayette			\$272,920	
University of Louisiana at Monroe			\$254,091	
<u>Through: COLUMBIA UNIVERSITY 01 (5(GG009393-01))</u>				
Louisiana State University - Baton Rouge			\$66,141	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
GEOSCIENCES (Cont.)				
<u>Through: DAUPHIN ISLAND SEA LAB (2601JK-001-LSU)</u>				
Louisiana State University - Baton Rouge			\$47,399	
<u>Through: MONTANA STATE UNIVERSITY (G115-15-W5033)</u>				
Louisiana State University - Baton Rouge			\$41	
<u>Through: NORTHERN ILLINOIS UNIVERSITY</u>				
Louisiana State University - Baton Rouge			\$13,399	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER (1555335 / PO#1000861489)</u>				
Louisiana State University - Baton Rouge			\$79,570	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (91254833)</u>				
Louisiana State University - Baton Rouge			\$77,067	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (80394106/A101327)</u>				
Louisiana State University Agricultural Center			\$1,472	
<u>Through: TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK (68(GG009393))</u>				
University of Louisiana at Lafayette			\$28,651	
			\$4,533,863	\$50,311
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,525,835	
Louisiana State University Health Sciences Center - New Orleans			\$2,344	
University of Louisiana at Lafayette			\$799,041	
University of New Orleans			\$215,698	
<u>Through: NORTHEASTERN UNIVERSITY (502613-78050)</u>				
Louisiana State University - Baton Rouge			\$5,150	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER 01 (1557201 / PO # 1001099759)</u>				
Louisiana State University - Baton Rouge			\$40,350	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE 01 (20160600-02-LSU)</u>				
Louisiana State University - Baton Rouge			\$101,444	
<u>Through: THE OHIO STATE</u>				
Southern University - Baton Rouge			\$9,424	
<u>Through: DREXEL UNIVERSITY (1650431_LU)</u>				
University of Louisiana at Lafayette			\$13,943	
<u>Through: MOZILLA FOUNDATION (18-0132)</u>				
University of Louisiana at Lafayette			\$2,937	
<u>Through: MOZILLA FOUNDATION (18-0713)</u>				
University of Louisiana at Lafayette			\$9,971	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING (Cont.)				
<u>Through: THE RECTOR AND VISITORS OF THE UNIVERSITY OF VIRGINIA</u> <u>(GA11233.156584)</u>				
University of Louisiana at Lafayette			\$22,972	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20170867-01-</u> <u>ULA)</u>				
University of Louisiana at Lafayette			\$16,348	
<u>Through: US IGNITE INC (TASK ORDER 2)</u>				
University of Louisiana at Lafayette			\$21,595	
<u>Through: US IGNITE INC (TASK ORDER 4A)</u>				
University of Louisiana at Lafayette			\$4,691	
<u>Through: US IGNITE INC (TASK ORDER 4B)</u>				
University of Louisiana at Lafayette			\$1,751	
<u>Through: US IGNITE INC (TASK ORDER 4C)</u>				
University of Louisiana at Lafayette			\$7,050	
<u>Through: US IGNITE INC (TASK ORDER 4D)</u>				
University of Louisiana at Lafayette			\$10,000	
<u>Through: US IGNITE INC (TASK ORDER NO. 1)</u>				
University of Louisiana at Lafayette			\$30,669	
<u>Through: US IGNITE INC (TO 4E)</u>				
University of Louisiana at Lafayette			\$10,000	
<u>Through: US IGNITE INC (TO 4F)</u>				
University of Louisiana at Lafayette			\$10,000	
<u>Through: UNIVERSITY OF COLORADO - BOULDER (1557091; PO# 1010819)</u>				
University of New Orleans			\$18,127	
			\$2,879,340	\$278,726
BIOLOGICAL SCIENCES	47.074			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$2,899,809	
Louisiana State University Agricultural Center			\$107,755	
Louisiana State University Health Sciences Center - New Orleans			\$91,559	
Louisiana State University Health Sciences Center - Shreveport			\$60,173	
Southeastern Louisiana University			\$53,118	
University of Louisiana at Lafayette			\$470,020	
University of Louisiana at Monroe			\$1,518	
University of New Orleans			\$32,438	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 01 (800001404-02)</u>				
Louisiana State University - Baton Rouge			\$6,238	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
BIOLOGICAL SCIENCES (Cont.)				
<u>Through: NEW JERSEY INSTITUTE OF TECHNOLOGY (997071)</u>				
Louisiana State University - Baton Rouge			\$11,860	
<u>Through: SAN DIEGO STATE UNIVERSITY FOUNDATION (SA0000608)</u>				
Louisiana State University - Baton Rouge			\$9,914	
<u>Through: SMITHSONIAN INSTITUTION 01 (15-SUBC-440-0000324370)</u>				
Louisiana State University - Baton Rouge			\$16,365	
<u>Through: UNIVERSITY OF FLORIDA 05 (UFDSP00010778/00122962)</u>				
Louisiana State University - Baton Rouge			(\$126)	
<u>Through: UNIVERSITY OF RHODE ISLAND (4873/102815)</u>				
Louisiana State University - Baton Rouge			\$14,722	
<u>Through: MISSISSIPPI STATE UNIVERSITY (011900.322984.01)</u>				
Louisiana Tech University			\$19,504	
<u>Through: THE FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES (800009770-03UG)</u>				
University of Louisiana at Lafayette			\$8,487	
<u>Through: UNIVERSITY OF OKLAHOMA (2018-39)</u>				
University of Louisiana at Lafayette			\$11,078	
<u>Through: UNIVERSITY OF CALIFORNIA AT LOS ANGELES (2155 G QA197)</u>				
University of New Orleans			\$7,795	
			\$3,822,227	\$129,188
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$674,556	
University of Louisiana at Lafayette			\$90,266	
<u>Through: MENLO COLLEGE</u>				
Louisiana State University - Baton Rouge			\$20,760	
<u>Through: RAND CORPORATION 01 (9920180019)</u>				
Louisiana State University - Baton Rouge			\$40,000	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER 01 (BCS 1716909)</u>				
Louisiana State University - Baton Rouge			\$65,990	
			\$891,572	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
EDUCATION AND HUMAN RESOURCES	47.076			
<u>Direct Awards</u>				
Baton Rouge Community College			\$63,315	
Board of Regents			\$890,105	
Delgado Community College			\$38,731	
Department of Transportation and Development			\$97,948	
Grambling State University			\$424,404	
Louisiana State University - Baton Rouge			\$816,234	
Louisiana Tech University			\$454,811	
South Louisiana Community College			\$78,731	
Southern University - Baton Rouge			\$794,865	
Southern University - New Orleans			\$245,005	
University of Louisiana at Lafayette			\$528,009	
University of New Orleans			\$249,413	
<u>Through: PURDUE UNIVERSITY (1661201-HRD)</u>				
Grambling State University			\$11,841	
<u>Through: BLACK HILLS STATE UNIVERSITY (BHSU-LSU BP1200005)</u>				
Louisiana State University - Baton Rouge			(\$780)	
<u>Through: NORFOLK STATE UNIVERSITY (F1040086)</u>				
Louisiana State University - Baton Rouge			\$62,054	
<u>Through: NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY (260294A)</u>				
Louisiana State University - Baton Rouge			\$73,208	
<u>Through: PURDUE UNIVERSITY (4101-80582; 1661201-HRD)</u>				
Louisiana Tech University			\$45,716	
<u>Through: UNIVERSITY OF HOUSTON (R-18-0006; 1726968)</u>				
Louisiana Tech University			\$23,019	
<u>Through: GEORGIA GWINNETT COLLEGE</u>				
University of Louisiana at Monroe			\$3,021	
<u>Through: UNIVERSITY OF CENTRAL FLORIDA (24056046-04)</u>				
University of New Orleans			\$8,238	
			<hr/>	
			\$4,907,888	\$184,317
POLAR PROGRAMS	47.078			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$96,548	
			<hr/>	
			\$96,548	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079			
<u>Direct Awards</u>				
Board of Regents			\$157,255	
Louisiana State University - Baton Rouge			\$14,361	
University of New Orleans			\$43,383	
			\$214,999	\$0
OFFICE OF CYBERINFRASTRUCTURE	47.080			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$25,000)	
			(\$25,000)	\$0
OFFICE OF INTEGRATIVE ACTIVITIES	47.083			
<u>Direct Awards</u>				
Board of Regents			\$4,008,727	
Louisiana State University - Baton Rouge			\$293,652	
Louisiana State University Agricultural Center			\$899,511	
Louisiana Tech University			\$1,445,548	
University of Louisiana at Lafayette			\$51,069	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (P0530704)</u>				
Louisiana State University - Baton Rouge			\$1,398	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (PO523669)</u>				
Southeastern Louisiana University			\$5,598	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (P0530879)</u>				
University of Louisiana at Lafayette			\$1,338	
			\$6,706,841	\$1,258,996
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - RAHUL T SHAH	47.RD01	CCF-1547616		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$228,002	
			\$228,002	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT AGREEMENT	47.RD02	IPA		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$479,932	
			\$479,932	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
PAESMEM ORGANIZATION NOMINATION OF THE LSU OFFICE OF STRATEGIC INITIATIVES				
	47.RD03	LSU PROPOSAL# 40560		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge				
			\$10,000	
				\$10,000
Total for Research and Development Cluster			\$31,599,554	\$2,033,992
Total for National Science Foundation			\$31,599,554	\$2,033,992
SMALL BUSINESS ADMINISTRATION				
SMALL BUSINESS DEVELOPMENT CENTERS				
	59.037			
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER (Ref 4400016191)</u>				
McNeese State University				
			\$97,791	
				\$97,791
Total for Small Business Development Centers			\$97,791	\$0
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM				
	59.058			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge				
			\$125,958	
				\$125,958
Total for Federal and State Technology Partnership Program			\$125,958	\$0
STATE TRADE EXPANSION				
	59.061			
<u>Direct Awards</u>				
Department of Economic Development - Office of Business Development				
			\$117,149	
				\$117,149
Total for State Trade Expansion			\$117,149	\$0
MARINE INDUSTRIES SCIENCE AND TECHNOLOGY (MIST) INDUSTRY CLUSTER				
	59.U01	USM-GR015198-02		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR015198-02)</u>				
Louisiana State University - Baton Rouge				
			\$7,879	
				\$7,879
Total for Marine Industries Science and Technology (MIST) Industry Cluster			\$7,879	\$0
Total for Small Business Administration			\$348,777	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF VETERANS AFFAIRS				
VETERANS STATE NURSING HOME CARE	64.015			
<u>Direct Awards</u>				
Department of Veterans Affairs			\$40,295,515	
			<hr/>	
			\$40,295,515	\$0
BURIAL EXPENSES ALLOWANCE FOR VETERANS	64.101			
<u>Direct Awards</u>				
Department of Veterans Affairs			\$609,090	
			<hr/>	
			\$609,090	\$0
STATE APPROVAL AGENCY	64.U01	v101(223b)		
<u>Direct Awards</u>				
Department of Veterans Affairs			\$306,833	
			<hr/>	
			\$306,833	\$0
NEUROSURGERY IPA	64.U02	V667P-1615		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$284,781	
			<hr/>	
			\$284,781	\$0
VA ANNUAL REPORTING FEE	64.U03	VA 1		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$15,525	
University of Louisiana at Monroe			\$3,945	
			<hr/>	
			\$19,470	\$0
MEDICAL EDUCATION AFFILIATION AGREEMENT VA MEDICAL CTR/RESIDENT-HOUSE OFFICERS	64.U04	ACGME210722		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$3,590,177	
			<hr/>	
			\$3,590,177	\$0
			<hr/>	
Total for U.S. Department of Veterans Affairs			\$45,105,866	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
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			\$514,415	
			\$514,415	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$646,682	
			\$646,682	\$0
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419			
<u>Direct Awards</u>				
Department of Environmental Quality			\$6,771	
			\$6,771	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432			
<u>Direct Awards</u>				
Office of Public Health			\$1,285,000	
			\$1,285,000	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433			
<u>Direct Awards</u>				
Department of Natural Resources			\$422,262	
			\$422,262	\$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			\$207,619	
			\$207,619	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454			
<u>Direct Awards</u>				
Department of Environmental Quality			\$169,926	
			\$169,926	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)				
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$2,197,765	
Department of Environmental Quality			\$1,946,278	
			\$4,144,043	\$0
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472			
<u>Direct Awards</u>				
Office of Public Health			\$303,392	
			\$303,392	\$0
GULF OF MEXICO PROGRAM	66.475			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$47,559	
			\$47,559	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509			
<u>Through: MICHIGAN STATE UNIVERSITY (RC101571LSU/RD83518301)</u>				
Louisiana State University Agricultural Center			(\$2,939)	
			(\$2,939)	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605			
<u>Direct Awards</u>				
Department of Environmental Quality			\$10,415,199	
			\$10,415,199	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608			
<u>Direct Awards</u>				
Department of Environmental Quality			\$157,225	
Office of Public Health			\$33,743	
			\$190,968	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$578,667	
			\$578,667	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)				
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701			
<u>Direct Awards</u>				
Department of Environmental Quality			\$153,986	
			\$153,986	\$0
POLLUTION PREVENTION GRANTS PROGRAM	66.708			
<u>Direct Awards</u>				
Louisiana Tech University			\$30,101	
			\$30,101	\$0
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	66.716			
<u>Through: EXTENSION FOUNDATION (SA-2017-58)</u>				
Louisiana State University Agricultural Center			\$20,194	
			\$20,194	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802			
<u>Direct Awards</u>				
Department of Environmental Quality			\$55,951	
			\$55,951	\$0
UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	66.804			
<u>Direct Awards</u>				
Department of Environmental Quality			\$479,472	
			\$479,472	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805			
<u>Direct Awards</u>				
Department of Environmental Quality			\$900,071	
			\$900,071	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817			
<u>Direct Awards</u>				
Department of Environmental Quality			\$225,175	
			\$225,175	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)				
ENVIRONMENTAL EDUCATION GRANTS	66.951			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$25,727	
			<hr/> \$25,727	\$0
<u>Research and Development Cluster:</u>				
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436			
<u>Through: LAKE PONTCHARTRAIN BASIN FOUNDATION (LPBF Water Analyses)</u>				
Southeastern Louisiana University			\$19,347	
			<hr/> \$19,347	\$0
NATIONAL ESTUARY PROGRAM	66.456			
<u>Direct Awards</u>				
Board of Regents			\$525,030	
			<hr/> \$525,030	\$0
GULF OF MEXICO PROGRAM	66.475			
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR05599-01)</u>				
Louisiana State University - Baton Rouge			\$19,894	
			<hr/> \$19,894	\$0
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	66.511			
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (CR-83937501)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$36,142	
			<hr/> \$36,142	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$81,867	
			<hr/> \$81,867	\$0
Total for Research and Development Cluster			<hr/> <hr/> \$682,280	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)				
<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			\$17,335,909	
			<hr/>	<hr/>
			\$17,335,909	\$16,301,624
Total for Clean Water State Revolving Fund Cluster			<hr/>	<hr/>
			\$17,335,909	\$16,301,624
<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			\$15,851,253	
			<hr/>	<hr/>
			\$15,851,253	\$14,387,126
Total for Drinking Water State Revolving Fund Cluster			<hr/>	<hr/>
			\$15,851,253	\$14,387,126
Total for U.S. Environmental Protection Agency			<hr/>	<hr/>
			\$54,689,683	\$30,688,750
NUCLEAR REGULATORY COMMISSION				
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM				
	77.008			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$408,065	
			<hr/>	<hr/>
			\$408,065	\$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			\$74,596	
			<hr/>	<hr/>
			\$74,596	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NUCLEAR REGULATORY COMMISSION (CONT.)				
Research and Development Cluster: (Cont.)				
ENHANCING GUIDANCE FOR EVACUATION TIME ESTIMATE STUDIES	77.RD01	NRC-HQ-60-15-C-0007		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$13,161	
			<hr/>	<hr/>
			\$13,161	\$0
Total for Research and Development Cluster			<hr/>	<hr/>
			\$87,757	\$0
Total for Nuclear Regulatory Commission			<hr/>	<hr/>
			\$495,822	\$0
U.S. DEPARTMENT OF ENERGY				
STATE ENERGY PROGRAM	81.041			
<u>Direct Awards</u>				
Department of Natural Resources			\$1,060,560	
			<hr/>	<hr/>
			\$1,060,560	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	81.106			
<u>Through: SOUTHERN STATES ENERGY BOARD (DE-FC04-93AL82966)</u>				
Department of Environmental Quality			\$32,484	
<u>Through: SSEB - SOUTHERN STATES ENERGY BOARD</u>				
Homeland Security and Emergency Preparedness			\$79,625	
			<hr/>	<hr/>
			\$112,109	\$0
FEDERAL ENERGY SETTLEMENT - EXXON	81.U02	E2029		
<u>Direct Awards</u>				
Department of Natural Resources			\$2,528	
			<hr/>	<hr/>
			\$2,528	\$0
FEDERAL ENERGY SETTLEMENT - STRIPPER WELL	81.U03	SW2027		
<u>Direct Awards</u>				
Department of Natural Resources			\$208,024	
			<hr/>	<hr/>
			\$208,024	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
FEDERAL ENERGY SETTLEMENT - WARNER <u>Direct Awards</u> Department of Natural Resources	81.U04	W2031	\$50,205	
			<hr/>	
			\$50,205	\$0
NC3/200 COURSE SUPPORT <u>Direct Awards</u> Louisiana Tech University	81.U05	421432	\$98,685	
			<hr/>	
			\$98,685	\$0
CLIMATE SCIENCE ORGANIZATION SUPPORT SERVICES FOR THE U.S. AIR FORCE CIVIL ENGINEERING CENTER ENERGY RESILIENCE RISK ASSESSMENT TOOL <u>Through: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (ADC-8-82221-01)</u> Louisiana State University - Baton Rouge	81.U06	DE-AC36-08GO28308	\$24,473	
			<hr/>	
			\$24,473	\$0
LSU NUCLEAR SCIENCE SECURITY PROJECT <u>Through: SANDIA NATIONAL LABS (AKA NTESS) (1640499)</u> Louisiana State University - Baton Rouge	81.U07	AWDC-000298	\$38,703	
			<hr/>	
			\$38,703	\$0
<u>Research and Development Cluster:</u>				
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM <u>Direct Awards</u> Board of Regents Louisiana State University - Baton Rouge <u>Through: MICHIGAN STATE UNIVERSITY 04 (RC104823-LSU)</u> Louisiana State University - Baton Rouge <u>Through: OHIO STATE UNIVERSITY 02 (60057539)</u> Louisiana State University - Baton Rouge <u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK (63761)</u> Louisiana State University - Baton Rouge <u>Through: TRABUS TECHNOLOGIES (46845)</u> Louisiana State University - Baton Rouge	81.049		\$2,407,825 \$3,295,211 \$42,373 \$169,050 \$39,117 \$47,138	
			<hr/>	
			\$6,000,714	\$614,992

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT				
	81.087			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$426,441	
<u>Through: NORWICH TECHNOLOGIES (18-1225)</u>				
University of Louisiana at Lafayette			\$20,844	
			<hr/>	
			\$447,285	\$110,382
FOSSIL ENERGY RESEARCH AND DEVELOPMENT				
	81.089			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$404,115	
University of Louisiana at Lafayette			\$1,096,039	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (5956-LSU-DOE-6825)</u>				
Louisiana State University - Baton Rouge			\$72,066	
<u>Through: SOUTHERN STATES ENERGY BOARD (SSEB-SEOFFS-921-LSU-2018-001)</u>				
Louisiana State University - Baton Rouge			\$125,619	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN 06 (UTA18-000648)</u>				
Louisiana State University - Baton Rouge			\$7,637	
<u>Through: THE UNIVERSITY OF SOUTH CAROLINA (PO-2000036357)</u>				
University of Louisiana at Lafayette			\$145,285	
			<hr/>	
			\$1,850,761	\$152,338
STEWARDSHIP SCIENCE GRANT PROGRAM				
	81.112			
<u>Through: TEXAS A&M UNIVERSITY (M1803343)</u>				
Louisiana State University - Baton Rouge			\$40,493	
			<hr/>	
			\$40,493	\$0
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE				
	81.117			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$180,360	
			<hr/>	
			\$180,360	\$4,940

(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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM				
	81.123			
<u>Through: FLORIDA A&M-FAMU</u>				
			\$28,542	
<u>Through: CONSORTIUM FOR ADVANCED MANUFACTURING (270111G)</u>				
			\$7,000	
<u>Through: CONSORTIUM FOR ADVANCED MANUFACTURING (CAM) 2018 (270129D)</u>				
			\$34,131	
<u>Through: MINORITY SERVING AN INSTITUTION PARTICIPANT PROGRAM (MSIPP) (DE-NA0000622)</u>				
			\$12,903	
<u>Through: PIPELINE DEVELOPMENT OF SKILLED WORKFORCE IN STEM THROUGH ADVANCED MANUFACTURING (STEAM) (270136B)</u>				
			\$68,847	
<u>Through: RESEARCH ON THE SCIENCE AND ENGINEERING OF SIGNATURES (ROSES) (C-4977)</u>				
			\$93,094	
			<hr/>	
			\$244,517	\$0
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY				
	81.135			
<u>Through: LANZATECH, INC. (40583)</u>				
			\$108,422	
<u>Through: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (DE-FOA- 0001858)</u>				
			\$13,559	
			<hr/>	
			\$121,981	\$0
A REVIEW OF MODELING AND ANALYSIS OF DDT IN EXPLOSIVE MATERIALS				
	81.RD01	444039/444040		
<u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No. 444039/Subcontract No. 444040)</u>				
			\$5,115	
			<hr/>	
			\$5,115	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
COMPARATIVE ANALYSIS OF MICROBIALLY-MEDIATED MERCURY CYCLING IN TWO DOE CONTAMINATED ECOSYSTEMS <u>Through: FLORIDA A&M UNIVERSITY BOARD OF TRUSTEES (C-4994)</u> Louisiana State University - Baton Rouge	81.RD02	C-4994	\$5,858	
			<hr/>	\$0
CONSORTIUM FOR MATERIALS AND ENERGY STUDIES (CMAES) <u>Through: FLORIDA A&M-FAMU</u> Southern University - Baton Rouge	81.RD03	C-4972	\$133,309	
			<hr/>	\$0
DIAGNOSTIC SECURITY MODULES <u>Through: BATTELLE ENERGY ALLIANCE, LLC (174267)</u> University of Louisiana at Lafayette	81.RD04	DSM	\$66,060	
			<hr/>	\$0
GRATING INTERFEROMETRY IMAGING: SENSITIVITY, RESOLUTION, AND DATA ANALYSIS SOFTWARE DEVELOPMENT AND ENHANCEMENT <u>Through: ARGONNE NATIONAL LABORATORY (6F-31843)</u> Louisiana State University - Baton Rouge	81.RD05	6F-31843	\$3,033	
			<hr/>	\$0
INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI FRAMEWORK <u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No. 444039/Subcontract No. 462509)</u> Louisiana State University - Baton Rouge	81.RD06	444039/462509	\$211,080	
			<hr/>	\$0
MAPPING AND MANIPULATING MATERIALS TRANSFORMATION PATHWAYS AND PROPERTIES <u>Through: AMES LABORATORY (SC-16-441)</u> Louisiana State University - Baton Rouge	81.RD07	SC-16-441	\$5,248	
			<hr/>	\$0
			\$5,248	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
RESIN-WAFERS WITH MOSAIC ION-EXCHANGE RESINS FOR ELECTRODE IONIZATION AND MEMBRANE CAPACITIVE DEIONIZATION <u>Through: ARGONNE NATIONAL LABORATORY (7F-30168)</u> Louisiana State University - Baton Rouge	81.RD08	7F-30168	\$65,925	
			\$65,925	\$0
DEVELOPMENT OF A NOVEL 3D-PROJECTION SCINTILLATOR TRACKER TECHNOLOGY FOR NEAR DETECTORS IN NEUTRINO EXPERIMENTS <u>Through: BOOKHAVEN SCIENCE ASSOCIATES (353995)</u> Louisiana State University - Baton Rouge	81.RD09	DE-SC0012704	\$24,846	
			\$24,846	\$0
PHYSICAL SEISMIC MODELS OF SYNTHETIC DECOMPOSED GRANITE AT SOURCE PHYSICS <u>Through: SANDIA NATIONAL LABS (1571146)</u> Louisiana State University - Baton Rouge	81.RD10	SF 6432-EI	(\$943)	
			(\$943)	\$0
INFRASTRUCTURE DEVELOPMENT FOR ANALYZING RESILIENCE WITH ASYNCHRONOUS MANY TASK (AMT) PROGRAMMING MODELS <u>Through: SANDIA NATIONAL LABORATORIES (1912346)</u> Louisiana State University - Baton Rouge	81.RD11	SF 6432-EI (12-17)	\$69,665	
			\$69,665	\$0
INTENSITY FRONTIER FELLOWSHIP PROGRAM <u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (652051)</u> Louisiana State University - Baton Rouge	81.RD12	DE-AC02-07CH11359	\$31,776	
			\$31,776	\$0
PRODUCTION OF THE ARGONNE MOVING TAPE COLLECTOR (MTCA) FOR GAMMASPHERE <u>Through: ARGONNE NATIONAL LABORATORY (8F-30136)</u> Louisiana State University - Baton Rouge	81.RD13	DE-AC02-06CH11359	\$20,249	
			\$20,249	\$0

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
CONTRAST-ENHANCED HIGH-SPATIAL RESOLUTION CHARACTERIZATION OF INHOMOGENETIES IN ADVANCED MANUFACTURING METALS USING NEUTRON GRATING INTERFEROMETRY				
	81.RD14	DE-AC05-00OR22725		
Through: <u>UT-BATTELLE, LLC (4000160663)</u>				
Louisiana State University - Baton Rouge			\$174,785	
			<hr/>	
			\$174,785	\$0
PRELIMINARY INVESTIGATION OF CO2 CAPTURE OPPORTUNITIES AT INDUSTRIAL FACILITIES				
	81.RD15	DE-FE0022594		
Through: <u>SOUTHERN STATES ENERGY BOARD (SSEB-933-LTI-LSU)</u>				
Louisiana State University - Baton Rouge			\$24	
			<hr/>	
			\$24	\$0
PROTODUNE FIELD CAGE CONSTRUCTION				
	81.RD16	DE-SC0012704		
Through: <u>BROOKHAVEN SCIENCE ASSOCIATES, LLC 01 (321984)</u>				
Louisiana State University - Baton Rouge			\$10,148	
			<hr/>	
			\$10,148	\$0
MULTI-DOMAIN OPERATIONS SUBJECT MATTER ASSESSMENT - SUPPORT TO PNNL				
	81.RD17	DE-AC05-76RL01830		
Through: <u>PACIFIC NORTHWEST NATIONAL LABORATORY (450365)</u>				
Louisiana Tech University			\$22,995	
			<hr/>	
			\$22,995	\$0
Total for Research and Development Cluster			<hr/> <hr/>	<hr/> <hr/>
			\$9,735,284	\$882,652
Total for U.S. Department of Energy			<hr/> <hr/>	<hr/> <hr/>
			\$11,330,571	\$882,652

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION				
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002			
<u>Direct Awards</u>				
Louisiana Community Technical College System			\$11,065,038	
			<hr/>	
			\$11,065,038	\$2,604,174
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010			
<u>Direct Awards</u>				
Department of Education			\$313,055,736	
<u>Through: ACADIA PARISH SCHOOL BOARD</u>				
Louisiana State University - Baton Rouge			\$12,160	
<u>Through: ACADIA PARISH SCHOOL BOARD 01</u>				
Louisiana State University - Baton Rouge			\$94,348	
			<hr/>	
			\$313,162,244	\$308,804,952
MIGRANT EDUCATION STATE GRANT PROGRAM	84.011			
<u>Direct Awards</u>				
Department of Education			\$2,106,586	
			<hr/>	
			\$2,106,586	\$1,462,339
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013			
<u>Direct Awards</u>				
Department of Education			\$2,291,418	
			<hr/>	
			\$2,291,418	\$0
HIGHER EDUCATION INSTITUTIONAL AID	84.031			
<u>Direct Awards</u>				
Baton Rouge Community College			\$819,934	
Delgado Community College			\$8,018	
Grambling State University			\$4,081,902	
Southern University Law Center			\$4,078,458	
Southern University - Baton Rouge			\$6,588,183	
Southern University - New Orleans			\$3,818,967	
Southern University - Shreveport			\$4,289,999	
			<hr/>	
			\$23,685,461	\$0
PREDOMINATELY BLACK INSTITUTIONS PROGRAM	84.031P			
<u>Direct Awards</u>				
South Louisiana Community College			\$516,745	
			<hr/>	
			\$516,745	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032			
<u>Direct Awards</u>				
Board of Regents			\$16,543,293	
			<hr/>	
			\$16,543,293	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048			
<u>Direct Awards</u>				
Louisiana Community Technical College System			\$21,011,341	
			<hr/>	
			\$21,011,341	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116			
<u>Direct Awards</u>				
Bossier Parish Community College			\$529,579	
			<hr/>	
			\$529,579	\$0
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120			
<u>Direct Awards</u>				
Baton Rouge Community College			\$45,309	
Southern University - Baton Rouge			\$48,927	
			<hr/>	
			\$94,236	\$0
REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	84.126			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$31,374,883	
			<hr/>	
			\$31,374,883	\$0
REHABILITATION LONG-TERM TRAINING	84.129			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$164,002	
Louisiana Tech University			\$139,525	
Southern University - Baton Rouge			\$275,111	
			<hr/>	
			\$578,638	\$0
MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	84.141			
<u>Direct Awards</u>				
Louisiana Delta Community College			\$474,883	
University of Louisiana at Monroe			\$433,985	
			<hr/>	
			\$908,868	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$362,773	
			\$362,773	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181			
<u>Direct Awards</u>				
Louisiana Department of Health			\$6,992,903	
			\$6,992,903	\$0
SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG- FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	84.184			
<u>Direct Awards</u>				
Department of Education			\$377,515	
			\$377,515	\$0
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$300,000	
			\$300,000	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196			
<u>Direct Awards</u>				
Department of Education			\$1,709,882	
			\$1,709,882	\$1,498,519
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$28,042	
			\$28,042	\$0
REHABILITATION TRAINING TECHNICAL ASSISTANCE CENTERS	84.264			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$3,245,699	
			\$3,245,699	\$2,563,728

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
CHARTER SCHOOLS	84.282			
<u>Direct Awards</u>				
Department of Education			\$1,793,274	
			<hr/>	
			\$1,793,274	\$1,661,381
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287			
<u>Direct Awards</u>				
Department of Education			\$14,034,223	
<u>Through: URBAN RESTORATION ENHANCEMENT CORP (UREC) (40605)</u>				
Louisiana State University - Baton Rouge			(\$120)	
			<hr/>	
			\$14,034,103	\$12,887,979
INDIAN EDUCATION -- SPECIAL PROGRAMS FOR INDIAN CHILDREN	84.299			
<u>Through: TERREBONNE PARISH SCHOOL BOARD (S299A170056)</u>				
Nicholls State University			\$586	
			<hr/>	
			\$586	\$0
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323			
<u>Direct Awards</u>				
Department of Education			\$1,153,541	
			<hr/>	
			\$1,153,541	\$381,407
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325			
<u>Direct Awards</u>				
University of New Orleans			\$213,073	
			<hr/>	
			\$213,073	\$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			\$163,096	
			<hr/>	
			\$163,096	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
ADVANCED PLACEMENT PROGRAM (ADVANCED PLACEMENT TEST FEE; ADVANCED PLACEMENT INCENTIVE PROGRAM GRANTS)	84.330			
<u>Direct Awards</u>				
Department of Education			\$4	
			\$4	\$0
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334			
<u>Direct Awards</u>				
Board of Regents			\$4,372,533	
			\$4,372,533	\$1,778,424
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$44,732	
			\$44,732	\$0
TEACHER QUALITY PARTNERSHIP GRANTS	84.336			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$1)	
<u>Through: THE ORCHARD FOUNDATION (U336S180007)</u>				
Northwestern State University			\$16,140	
			\$16,139	\$0
RURAL EDUCATION	84.358			
<u>Direct Awards</u>				
Department of Education			\$2,545,692	
			\$2,545,692	\$2,445,940
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365			
<u>Direct Awards</u>				
Department of Education			\$3,277,456	
University of Louisiana at Lafayette			\$412,732	
			\$3,690,188	\$3,380,171

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366			
<u>Direct Awards</u>				
Department of Education			\$1,186,382	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (28-15-MP-05/42764)</u>				
Louisiana State University - Baton Rouge			\$410	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (MSP/44165)</u>				
Louisiana State University - Baton Rouge			\$276	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM</u>				
Louisiana State University - Baton Rouge			\$7,128	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (MSP/46894)</u>				
Louisiana State University - Baton Rouge			\$124,879	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (MSP/46896)</u>				
Louisiana State University - Baton Rouge			\$11,664	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (28-15-MP-15/42917)</u>				
Louisiana State University - Baton Rouge			\$96	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/44156)</u>				
Louisiana State University - Baton Rouge			(\$187)	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/46016)</u>				
Louisiana State University - Baton Rouge			\$2,020	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/44159)</u>				
Louisiana State University - Baton Rouge			(\$2,607)	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/46036)</u>				
Louisiana State University - Baton Rouge			\$2,074	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (28-15-MP-59/42931)</u>				
Louisiana State University - Baton Rouge			\$149	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/44164)</u>				
Louisiana State University - Baton Rouge			\$256	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/46017)</u>				
Louisiana State University - Baton Rouge			\$3,033	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT 02 (MSP/44158)</u>				
Louisiana State University - Baton Rouge			\$580	
			\$1,336,153	\$1,178,869

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMELY IMPROVING TEACHER QUALITY STATE GRANTS)	84.367			
<u>Direct Awards</u>				
Board of Regents			\$814,029	
Department of Education			\$49,328,040	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA02-SEED2017-IL1)</u>				
Louisiana State University - Baton Rouge			\$1,166	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA04-SEED2017-IL1)</u>				
University of Louisiana at Lafayette			\$140	
<u>Through: NATIONAL WRITING PROJECT CORP (92-LA01-SEED2017-IL1)</u>				
University of New Orleans			\$1,500	
			\$50,144,875	\$46,924,781
COMPETITIVE GRANTS FOR STATE ASSESSMENTS (FORMERLY GRANTS FOR ENHANCED ASSESSMENT INSTRUMENTS)	84.368			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$18,672	
			\$18,672	\$0
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	84.369			
<u>Direct Awards</u>				
Department of Education			\$4,998,745	
			\$4,998,745	\$0
COMPREHENSIVE LITERACY DEVELOPMENT	84.371			
<u>Direct Awards</u>				
Department of Education			\$16,193,379	
			\$16,193,379	\$15,158,060
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	84.374			
<u>Direct Awards</u>				
Department of Education			\$14,463,196	
<u>Through: NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING (ID-0476)</u>				
Southeastern Louisiana University			\$5,000	
			\$14,468,196	\$6,748,888

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
SCHOOL IMPROVEMENT GRANTS	84.377			
<u>Direct Awards</u>				
Department of Education			\$8,132,241	
			<hr/>	
			\$8,132,241	\$7,883,206
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	84.411			
<u>Through: JACKSONVILLE STATE UNIVERSITY (U411B150025)</u>				
Louisiana Tech University			\$3,712	
			<hr/>	
			\$3,712	\$0
PRESCHOOL DEVELOPMENT GRANTS	84.419			
<u>Direct Awards</u>				
Department of Education			\$11,821,191	
			<hr/>	
			\$11,821,191	\$11,704,402
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			\$103,826	
			<hr/>	
			\$103,826	\$0
SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM	84.423			
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN 07 (UTA18-001402)</u>				
Louisiana State University - Baton Rouge			\$35,422	
			<hr/>	
			\$35,422	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424			
<u>Direct Awards</u>				
Department of Education			\$14,579,104	
			<hr/>	
			\$14,579,104	\$13,633,326
NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	84.902			
<u>Direct Awards</u>				
Department of Education			\$94,999	
			<hr/>	
			\$94,999	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
HURRICANE EDUCATION RECOVERY	84.938			
<u>Direct Awards</u>				
Department of Education			\$968,953	
			<hr/>	
			\$968,953	\$959,359
CENTRAL SCHOOLS MATH DEVELOPMENT PROJECT	84.U01	AWDC-000464		
<u>Through: CENTRAL COMMUNITY SCHOOL SYSTEM (20160302-00)</u>				
Louisiana State University - Baton Rouge			(\$8,689)	
<u>Through: CENTRAL COMMUNITY SCHOOL SYSTEM (20170252-00)</u>				
Louisiana State University - Baton Rouge			(\$95)	
			<hr/>	
			(\$8,784)	\$0
<u>Research and Development Cluster:</u>				
FEDERAL WORK-STUDY PROGRAM	84.033			
<u>Direct Awards</u>				
Louisiana State University - Shreveport			\$4,825	
Louisiana State University - Baton Rouge			\$14,488	
University of New Orleans			\$2,061	
			<hr/>	
			\$21,374	\$0
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120			
<u>Direct Awards</u>				
Southern University - New Orleans			\$309,611	
			<hr/>	
			\$309,611	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217			
<u>Direct Awards</u>				
University of New Orleans			\$207,440	
			<hr/>	
			\$207,440	\$0
RESEARCH IN SPECIAL EDUCATION	84.324			
<u>Through: UNIVERSITY OF MARYLAND (64742-Z2011201)</u>				
Louisiana State University - Baton Rouge			\$75,278	
			<hr/>	
			\$75,278	\$0
			<hr/>	
Total for Research and Development Cluster			\$613,703	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING 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			\$196,164,576	
			<hr/>	
			\$196,164,576	\$179,760,899
SPECIAL EDUCATION PRESCHOOL GRANTS	84.173			
<u>Direct Awards</u>				
Department of Education			\$5,451,033	
			<hr/>	
			\$5,451,033	\$4,721,863
Total for Special Education Cluster (IDEA)			<hr/>	
			\$201,615,609	\$184,482,762
<u>Student Financial Assistance Cluster:</u>				
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007			
<u>Direct Awards</u>				
Baton Rouge Community College			\$300,158	
Bossier Parish Community College			\$248,367	
Central Louisiana Technical Community College			\$34,300	
Delgado Community College			\$811,533	
Grambling State University			\$622,451	
L.E. Fletcher Technical Community College			\$82,778	
Louisiana Delta Community College			\$84,463	
Louisiana State University - Eunice			\$100,800	
Louisiana State University - Shreveport			\$117,225	
Louisiana State University - Alexandria			\$114,203	
Louisiana State University - Baton Rouge			\$621,763	
Louisiana State University Health Sciences Center - New Orleans			\$3,407	
Louisiana State University Health Sciences Center - Shreveport			\$9,000	
Louisiana Tech University			\$250,367	
Nicholls State University			\$178,846	
Northshore Technical Community College			\$91,115	
Northwestern State University			\$334,341	
Nunez Community College			\$112,876	
South Louisiana Community College			\$275,196	
Southeastern Louisiana University			\$417,727	
Southern University - Baton Rouge			\$669,614	
Southern University - New Orleans			\$79,315	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Student Financial Assistance Cluster: (Cont.)</u>				
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (Cont.)				
<u>Direct Awards (Cont.)</u>				
Southern University - Shreveport			\$119,837	
Southwest Louisiana Technical Community College			\$148,918	
University of Louisiana at Lafayette			\$817,463	
University of Louisiana at Monroe			\$258,579	
University of New Orleans			\$436,630	
			\$7,341,272	\$0
FEDERAL WORK-STUDY PROGRAM	84.033			
<u>Direct Awards</u>				
Baton Rouge Community College			\$222,157	
Bossier Parish Community College			\$183,988	
Central Louisiana Technical Community College			\$35,258	
Delgado Community College			\$382,436	
Grambling State University			\$690,697	
L.E. Fletcher Technical Community College			\$120,187	
Louisiana Delta Community College			\$90,496	
Louisiana State University - Eunice			\$58,533	
Louisiana State University - Shreveport			\$194,311	
Louisiana State University - Alexandria			\$100,621	
Louisiana State University - Baton Rouge			\$905,207	
Louisiana State University Agricultural Center			\$24,515	
Louisiana Tech University			\$523,652	
Nicholls State University			\$220,988	
Northshore Technical Community College			\$93,073	
Northwest Louisiana Technical College			\$45,498	
Northwestern State University			\$302,650	
Nunez Community College			\$104,911	
South Louisiana Community College			\$198,542	
Southeastern Louisiana University			\$441,292	
Southern University - Baton Rouge			\$960,915	
Southern University - New Orleans			\$254,753	
Southern University - Shreveport			\$213,311	
Southwest Louisiana Technical Community College			\$68,960	
University of Louisiana at Lafayette			\$746,470	
University of Louisiana at Monroe			\$843,425	
University of New Orleans			\$475,614	
			\$8,502,460	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Student Financial Assistance Cluster: (Cont.)</u>				
FEDERAL PELL GRANT PROGRAM	84.063			
<u>Direct Awards</u>				
Baton Rouge Community College			\$19,744,943	
Bossier Parish Community College			\$17,372,519	
Central Louisiana Technical Community College			\$5,253,584	
Delgado Community College			\$36,884,308	
Grambling State University			\$17,020,398	
L.E. Fletcher Technical Community College			\$5,102,230	
Louisiana Delta Community College			\$8,951,119	
Louisiana State University - Eunice			\$5,720,954	
Louisiana State University - Shreveport			\$4,884,180	
Louisiana State University - Alexandria			\$6,526,482	
Louisiana State University - Baton Rouge			\$28,087,176	
Louisiana State University Health Sciences Center - New Orleans			\$996,723	
Louisiana State University Health Sciences Center - Shreveport			\$35,339	
Louisiana Tech University			\$11,738,457	
McNeese State University			\$10,809,173	
Nicholls State University			\$10,822,818	
Northshore Technical Community College			\$7,199,239	
Northwest Louisiana Technical College			\$3,227,122	
Northwestern State University			\$19,885,531	
Nunez Community College			\$5,712,710	
River Parishes Community College			\$4,581,229	
South Louisiana Community College			\$14,858,181	
Southeastern Louisiana University			\$24,374,759	
Southern University - Baton Rouge			\$20,913,429	
Southern University - New Orleans			\$6,298,525	
Southern University - Shreveport			\$9,209,118	
Southwest Louisiana Technical Community College			\$6,250,927	
University of Louisiana at Lafayette			\$24,616,790	
University of Louisiana at Monroe			\$13,275,171	
University of New Orleans			\$12,700,650	

(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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Student Financial Assistance Cluster: (Cont.)</u>				
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379			
<u>Direct Awards</u>				
Grambling State University			\$51,570	
Louisiana State University - Shreveport			\$69,669	
Louisiana State University - Alexandria			\$2,802	
Louisiana State University - Baton Rouge			\$18,760	
Nicholls State University			\$74,321	
Northwestern State University			\$98,283	
Southeastern Louisiana University			\$10,274	
Southern University - New Orleans			\$184,429	
University of New Orleans			\$25,184	
			<hr/>	
			\$535,292	\$0
POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	84.408			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$5,692	
			<hr/>	
			\$5,692	\$0
Total for Student Financial Assistance Cluster			<hr/>	
			\$379,438,500	\$0
<u>TRIO Cluster:</u>				
TRIO STUDENT SUPPORT SERVICES	84.042			
<u>Direct Awards</u>				
Delgado Community College			\$196,391	
Louisiana State University - Baton Rouge			\$397,198	
Northwestern State University			\$463,280	
River Parishes Community College			\$202,027	
Southeastern Louisiana University			\$368,189	
Southern University - New Orleans			\$508,573	
Southern University - Shreveport			\$394,642	
University of Louisiana at Lafayette			\$1,569,210	
University of Louisiana at Monroe			\$244,701	
University of New Orleans			\$299,641	
			<hr/>	
			\$4,643,852	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>TRIO Cluster: (Cont.)</u>				
TRIO TALENT SEARCH	84.044			
<u>Direct Awards</u>				
Southeastern Louisiana University			\$680,765	
Southern University - Baton Rouge			\$847,136	
Southern University - New Orleans			\$360,881	
Southern University - Shreveport			\$340,507	
University of Louisiana at Lafayette			\$981,191	
University of Louisiana at Monroe			\$471,718	
University of New Orleans			\$436,512	
			\$4,118,710	\$0
TRIO UPWARD BOUND	84.047			
<u>Direct Awards</u>				
Baton Rouge Community College			\$551,219	
Delgado Community College			\$281,533	
Louisiana Delta Community College			\$245,714	
Louisiana State University - Baton Rouge			\$556,307	
McNeese State University			\$374,114	
Southeastern Louisiana University			\$2,224,822	
Southern University - Baton Rouge			\$902,008	
Southern University - New Orleans			\$764,217	
Southern University - Shreveport			\$1,664,134	
University of Louisiana at Lafayette			\$1,797,922	
University of New Orleans			\$1,570,862	
			\$10,932,852	\$0
TRIO EDUCATIONAL OPPORTUNITY CENTERS	84.066			
<u>Direct Awards</u>				
Nicholls State University			\$314,471	
Southeastern Louisiana University			\$488,691	
Southern University - Shreveport			\$227,205	
University of Louisiana at Lafayette			(\$635)	
			\$1,029,732	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$285,992	
University of Louisiana at Lafayette			\$250,576	
			\$536,568	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
Total for TRIO Cluster			\$21,261,714	\$0
Total for U.S. Department of Education			\$1,190,732,315	\$628,142,667
VIETNAM EDUCATION FOUNDATION				
FELLOWSHIP PROGRAM	85.802			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$27,000	
			\$27,000	\$0
VISITING SCHOLAR GRANTS	85.803			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$397)	
			(\$397)	\$0
Total for Vietnam Education Foundation			\$26,603	\$0
CONSUMER PRODUCT SAFETY COMMISSION				
VIRGINIA GRAEME BAKER POOL AND SPA SAFETY	87.002			
<u>Direct Awards</u>				
Office of Public Health			\$8,378	
			\$8,378	\$0
Total for Consumer Product Safety Commission			\$8,378	\$0
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			\$4,030,235	
			\$4,030,235	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
GULF COAST ECOSYSTEM RESTORATION COUNCIL (CONT.)				
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	87.052			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$7,458,879	
			<u>\$7,458,879</u>	<u>\$3,115,613</u>
Total for Gulf Coast Ecosystem Restoration Council			<u>\$11,489,114</u>	<u>\$3,115,613</u>
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
<u>Research and Development Cluster:</u>				
NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	89.003			
<u>Direct Awards</u>				
University of New Orleans			\$39,928	
			<u>\$39,928</u>	<u>\$39,928</u>
Total for Research and Development Cluster			<u>\$39,928</u>	<u>\$39,928</u>
Total for National Archives and Records Administration			<u>\$39,928</u>	<u>\$39,928</u>
DELTA REGIONAL AUTHORITY				
DELTA AREA ECONOMIC DEVELOPMENT	90.201			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$3,624	
University of Louisiana at Monroe			\$143,861	
<u>Through: CITY OF WEST MONROE</u>				
University of Louisiana at Monroe			\$22,919	
			<u>\$170,404</u>	<u>\$0</u>
Total for Delta Regional Authority			<u>\$170,404</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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
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			\$66,283	
			<hr/> \$66,283	\$0
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			\$224,795	
			<hr/> \$224,795	\$187,421
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			\$388,411	
			<hr/> \$388,411	\$388,411
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$1,825,209	
			<hr/> \$1,825,209	\$1,400,960
LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH LABORATORY INFRASTRUCTURE	93.065			
<u>Direct Awards</u>				
Office of Public Health			\$80,262	
			<hr/> \$80,262	\$0
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069			
<u>Direct Awards</u>				
Office of Public Health			\$9,228,854	
			<hr/> \$9,228,854	\$46,735
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070			
<u>Direct Awards</u>				
Office of Public Health			\$821,830	
			<hr/> \$821,830	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$378,315	
			<hr/>	
			\$378,315	\$0
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079			
<u>Direct Awards</u>				
Department of Education			\$3,162	
			<hr/>	
			\$3,162	\$0
ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	93.088			
<u>Direct Awards</u>				
Capital Area Human Services District			\$115,747	
			<hr/>	
			\$115,747	\$0
GUARDIANSHIP ASSISTANCE	93.090			
<u>Direct Awards</u>				
Department of Children and Family Services			\$255,767	
			<hr/>	
			\$255,767	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092			
<u>Direct Awards</u>				
Office of Public Health			\$639,200	
			<hr/>	
			\$639,200	\$574,016
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$842,970	
Department of Public Safety Services			(\$162)	
Office of Public Health			\$479,534	
			<hr/>	
			\$1,322,342	\$0
AREA HEALTH EDUCATION CENTERS	93.107			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$128,015	
Louisiana State University Health Sciences Center - Shreveport			\$242,507	
			<hr/>	
			\$370,522	\$249,331

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110			
<u>Direct Awards</u>				
Office of Public Health			\$732,589	
			<hr/>	
			\$732,589	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116			
<u>Direct Awards</u>				
Office of Public Health			\$1,052,555	
			<hr/>	
			\$1,052,555	\$0
NURSE ANESTHETIST TRAINEESHIP	93.124			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$143,587	
			<hr/>	
			\$143,587	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127			
<u>Direct Awards</u>				
Office of Public Health			\$117,376	
			<hr/>	
			\$117,376	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136			
<u>Direct Awards</u>				
Office of Public Health			\$1,825,491	
			<hr/>	
			\$1,825,491	\$25,000
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	93.145			
<u>Through: DALLAS COUNTY HOSPITAL DISTRICT (U10HA29290)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$271,903	
			<hr/>	
			\$271,903	\$0
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150			
<u>Direct Awards</u>				
Louisiana Department of Health			\$726,543	
			<hr/>	
			\$726,543	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
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			\$520,132	
			\$520,132	\$166,020
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165			
<u>Direct Awards</u>				
Office of Public Health			\$415,208	
			\$415,208	\$0
FAMILY PLANNING SERVICES	93.217			
<u>Direct Awards</u>				
Office of Public Health			\$5,172,000	
			\$5,172,000	\$667,180
TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	93.235			
<u>Direct Awards</u>				
Executive Department			\$936,512	
			\$936,512	\$414,212
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236			
<u>Direct Awards</u>				
Office of Public Health			\$334,117	
			\$334,117	\$0
STATE CAPACITY BUILDING	93.240			
<u>Direct Awards</u>				
Office of Public Health			\$307,103	
			\$307,103	\$0
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	93.241			
<u>Direct Awards</u>				
Office of Public Health			\$475,871	
			\$475,871	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243			
<u>Direct Awards</u>				
Department of Education			\$245,920	
Imperial Calcasieu Human Service Authority			\$252,321	
Louisiana Department of Health			\$3,516,726	
Louisiana State University - Baton Rouge			\$48,108	
Louisiana State University Health Sciences Center - New Orleans			\$612,146	
Northwestern State University			\$73,080	
Office of Public Health			\$253,766	
Southern University - Baton Rouge			\$63,193	
Southern University - New Orleans			\$240	
<u>Through: UNIVERSITY OF CALIFORNIA (1U79SM080030-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$69,293	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA12-001071)</u>				
Northwestern State University			\$21,822	
			\$5,156,615	\$153,597
ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	93.247			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,059,912	
			\$1,059,912	\$520
UNIVERSAL NEWBORN HEARING SCREENING	93.251			
<u>Direct Awards</u>				
Office of Public Health			\$236,569	
			\$236,569	\$0
POISON CENTER SUPPORT AND ENHANCEMENT GRANT PROGRAM	93.253			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$256,945	
			\$256,945	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262			
<u>Direct Awards</u>				
Office of Public Health			\$150,000	
			\$150,000	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268			
<u>Direct Awards</u>				
Office of Public Health			\$78,850,101	
			<hr/>	
			\$78,850,101	\$358,143
VIRAL HEPATITIS PREVENTION AND CONTROL	93.270			
<u>Direct Awards</u>				
Office of Public Health			\$639,488	
			<hr/>	
			\$639,488	\$188,906
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS	93.276			
<u>Direct Awards</u>				
Capital Area Human Services District			\$109,286	
			<hr/>	
			\$109,286	\$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			\$872,846	
Office of Public Health			\$521,547	
			<hr/>	
			\$1,394,393	\$232,143
STATE PARTNERSHIP GRANT PROGRAM TO IMPROVE MINORITY HEALTH	93.296			
<u>Direct Awards</u>				
Louisiana Department of Health			\$180,688	
			<hr/>	
			\$180,688	\$0
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301			
<u>Direct Awards</u>				
Office of Public Health			\$234,197	
			<hr/>	
			\$234,197	\$0
PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.305			
<u>Direct Awards</u>				
Office of Public Health			\$855,783	
			<hr/>	
			\$855,783	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314			
<u>Direct Awards</u>				
Office of Public Health			\$190,645	
			<hr/>	
			\$190,645	\$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			\$573,088	
			<hr/>	
			\$573,088	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323			
<u>Direct Awards</u>				
Office of Public Health			\$4,394,688	
			<hr/>	
			\$4,394,688	\$661,623
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324			
<u>Direct Awards</u>				
Department of Insurance			\$584,277	
			<hr/>	
			\$584,277	\$0
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336			
<u>Direct Awards</u>				
Office of Public Health			\$333,719	
			<hr/>	
			\$333,719	\$0
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354			
<u>Direct Awards</u>				
Office of Public Health			\$3,592,592	
			<hr/>	
			\$3,592,592	\$0
STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	93.366			
<u>Direct Awards</u>				
Office of Public Health			\$110,816	
			<hr/>	
			\$110,816	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
ACL INDEPENDENT LIVING STATE GRANTS	93.369			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$342,894	
			<hr/>	
			\$342,894	\$0
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$183,297	
			<hr/>	
			\$183,297	\$0
EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	93.434			
<u>Direct Awards</u>				
Department of Education			\$327,160	
			<hr/>	
			\$327,160	\$9,313
INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE	93.435			
<u>Direct Awards</u>				
Office of Public Health			\$57,192	
			<hr/>	
			\$57,192	\$0
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436			
<u>Direct Awards</u>				
Office of Public Health			\$68,434	
			<hr/>	
			\$68,434	\$0
ACL ASSISTIVE TECHNOLOGY	93.464			
<u>Direct Awards</u>				
Louisiana Department of Health			\$638,847	
			<hr/>	
			\$638,847	\$0
GRANTS FOR SCHOOL-BASED HEALTH CENTER CAPITAL EXPENDITURES	93.501			
<u>Direct Awards</u>				
Department of Education - Recovery School District			\$215,758	
			<hr/>	
			\$215,758	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING 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			\$639,933	
			\$639,933	\$0
PROMOTING SAFE AND STABLE FAMILIES	93.556			
<u>Direct Awards</u>				
Department of Children and Family Services			\$7,416,611	
			\$7,416,611	\$0
CHILD SUPPORT ENFORCEMENT	93.563			
<u>Direct Awards</u>				
Department of Children and Family Services			\$46,241,239	
			\$46,241,239	\$13,126,577
REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	93.566			
<u>Direct Awards</u>				
Louisiana Department of Health			\$4,713	
			\$4,713	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$16,498,630	
			\$16,498,630	\$15,568,194
STATE COURT IMPROVEMENT PROGRAM	93.586			
<u>Direct Awards</u>				
Louisiana Supreme Court			\$339,365	
			\$339,365	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590			
<u>Direct Awards</u>				
Department of Children and Family Services			\$204	
Executive Department			\$365,906	
			\$366,110	\$352,285

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING 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			\$91,842	
			<hr/>	
			\$91,842	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599			
<u>Direct Awards</u>				
Department of Children and Family Services			\$249,334	
			<hr/>	
			\$249,334	\$0
HEAD START	93.600			
<u>Direct Awards</u>				
Department of Education			\$164,628	
Louisiana State University Health Sciences Center - New Orleans			\$3,279,267	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (DHHS - 90HC0013)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$600	
<u>Through: REGINA COELI CHILD DEVELOPMENT CENTER (Head Start Center)</u>				
Southeastern Louisiana University			\$1,189	
			<hr/>	
			\$3,445,684	\$2,419,355
ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	93.603			
<u>Direct Awards</u>				
Department of Children and Family Services			\$317,153	
			<hr/>	
			\$317,153	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630			
<u>Direct Awards</u>				
Louisiana Department of Health			\$1,311,865	
			<hr/>	
			\$1,311,865	\$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			\$557,341	
			<hr/>	
			\$557,341	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
CHILDREN'S JUSTICE GRANTS TO STATES	93.643			
<u>Direct Awards</u>				
Department of Children and Family Services			\$158,677	
			<hr/>	
			\$158,677	\$0
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645			
<u>Direct Awards</u>				
Department of Children and Family Services			\$5,586,801	
			<hr/>	
			\$5,586,801	\$0
FOSTER CARE TITLE IV-E	93.658			
<u>Direct Awards</u>				
Department of Children and Family Services			\$50,200,325	
			<hr/>	
			\$50,200,325	\$810,332
ADOPTION ASSISTANCE	93.659			
<u>Direct Awards</u>				
Department of Children and Family Services			\$21,883,713	
			<hr/>	
			\$21,883,713	\$0
SOCIAL SERVICES BLOCK GRANT	93.667			
<u>Direct Awards</u>				
Department of Children and Family Services			\$45,324,743	
			<hr/>	
			\$45,324,743	\$0
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669			
<u>Direct Awards</u>				
Department of Children and Family Services			\$123,369	
			<hr/>	
			\$123,369	\$38,388
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	93.671			
<u>Direct Awards</u>				
Department of Children and Family Services			\$1,626,096	
			<hr/>	
			\$1,626,096	\$1,626,096

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	93.674			
<u>Direct Awards</u>				
Department of Children and Family Services			\$1,660,107	
			<hr/>	
			\$1,660,107	\$0
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$481,448	
			<hr/>	
			\$481,448	\$0
STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUITLINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.735			
<u>Direct Awards</u>				
Office of Public Health			\$180,070	
			<hr/>	
			\$180,070	\$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			\$264,313	
			<hr/>	
			\$264,313	\$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			\$940,056	
			<hr/>	
			\$940,056	\$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			\$2,361,465	
			<hr/>	
			\$2,361,465	\$23,722
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767			
<u>Direct Awards</u>				
Louisiana Department of Health			\$405,886,764	
			<hr/>	
			\$405,886,764	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
MEDICARE HOSPITAL INSURANCE	93.773			
<u>Direct Awards</u>				
Department of Veterans Affairs			\$2,987,828	
			\$2,987,828	\$0
OPIOID STR	93.788			
<u>Direct Awards</u>				
Louisiana Department of Health			\$7,964,410	
			\$7,964,410	\$0
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791			
<u>Direct Awards</u>				
Louisiana Department of Health			\$9,276,786	
			\$9,276,786	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID	93.796			
<u>Direct Awards</u>				
Louisiana Department of Health			\$6,013,855	
			\$6,013,855	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	93.800			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$711,613	
			\$711,613	\$204,185
INCREASING THE IMPLEMENTATION OF EVIDENCE-BASED CANCER SURVIVORSHIP INTERVENTIONS TO INCREASE QUALITY AND DURATION OF LIFE AMONG CANCER PATIENTS	93.808			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$187,748	
			\$187,748	\$47,268
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC).	93.815			
<u>Direct Awards</u>				
Office of Public Health			\$441,232	
			\$441,232	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817			
<u>Direct Awards</u>				
Louisiana Department of Health			\$158,304	
			\$158,304	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870			
<u>Direct Awards</u>				
Office of Public Health			\$10,049,795	
			\$10,049,795	\$6,314,197
ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	93.876			
<u>Direct Awards</u>				
Office of Public Health			\$96,166	
			\$96,166	\$0
MEDICAL LIBRARY ASSISTANCE	93.879			
<u>Through: UNIV OF NORTH TEXAS HEALTH SCIENCES CTR (5UG4LM012345-03)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$7,845	
<u>Through: UNIV OF NORTH TEXAS HEALTH SCIENCES CTR (UG4LM012345)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$6,130	
			\$13,975	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889			
<u>Direct Awards</u>				
Office of Public Health			\$3,094,687	
<u>Through: LOUISIANA HOSPITAL ASSOCIATION (ADRC REG 7)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$99,854	
			\$3,194,541	\$0
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$3,048,720	
			\$3,048,720	\$829,526

(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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	93.913			
<u>Direct Awards</u>				
Office of Public Health			\$179,270	
			<hr/>	
			\$179,270	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914			
<u>Through: UNIVERSITY MED CTR MGMT CORP (RYAN WHITE TITLE I)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$330,776	
			<hr/>	
			\$330,776	\$0
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			\$621,307	
<u>Through: GREATER OUACHITA COALITION RES & ED (Outpatient HIV Clinic)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$45,000	
			<hr/>	
			\$666,307	\$155,892
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			\$227,097	
			<hr/>	
			\$227,097	\$0
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928			
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NJ (U90HA32147-01-00 sub 0711)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$27,079	
<u>Through: NATIONAL ALLIANCE OF STATE & TERRITORIAL AIDS DIRECTORS (5U90HA30592)</u>				
Office of Public Health			\$364,199	
			<hr/>	
			\$391,278	\$147,645
HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	93.940			
<u>Direct Awards</u>				
Office of Public Health			\$12,100,650	
			<hr/>	
			\$12,100,650	\$7,114,137

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946			
<u>Direct Awards</u>				
Office of Public Health			\$481,046	
			<hr/>	
			\$481,046	\$0
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958			
<u>Direct Awards</u>				
Louisiana Department of Health			\$6,666,143	
			<hr/>	
			\$6,666,143	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959			
<u>Direct Awards</u>				
Louisiana Department of Health			\$19,873,710	
			<hr/>	
			\$19,873,710	\$0
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	93.977			
<u>Direct Awards</u>				
Office of Public Health			\$2,703,883	
			<hr/>	
			\$2,703,883	\$928,641
IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	93.981			
<u>Direct Awards</u>				
Department of Education			\$177,324	
			<hr/>	
			\$177,324	\$5,440
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	93.991			
<u>Direct Awards</u>				
Office of Public Health			\$2,163,345	
			<hr/>	
			\$2,163,345	\$72,447
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994			
<u>Direct Awards</u>				
Office of Public Health			\$12,084,280	
			<hr/>	
			\$12,084,280	\$4,373,275

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
FOOD INSPECTION	93.U01	GMP		
<u>Direct Awards</u>				
Office of Public Health			\$87,633	
			\$87,633	\$0
COMMERICAL SEAFOOD	93.U02	HACCP		
<u>Direct Awards</u>				
Office of Public Health			\$53,769	
			\$53,769	\$0
VITAL STAT COOP	93.U03	HCPCC		
<u>Direct Awards</u>				
Office of Public Health			\$160,062	
			\$160,062	\$0
LOUISIANA LIBRARIES SHAPING THE FUTURE	93.U04	UG4LM012345		
<u>Through: UNIVERSITY OF NORTH TEXAS (UG4LM012345)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$3,388	
<u>Through: UNIVERSITY OF NORTH TEXAS (UG54LM012345)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$136	
			\$3,524	\$0
<u>Research and Development Cluster:</u>				
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$74,655	
			\$74,655	\$0
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$185,131	
			\$185,131	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$401,966	
<u>Through: UNIVERSITY OF MASSACHUSETTS, WORCESTER (OSP2018124)</u>				
Pennington Biomed Research Center			\$52,115	
			\$454,081	\$0
ENVIRONMENTAL HEALTH	93.113			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$182,369	
Louisiana State University Health Sciences Center - Shreveport			\$134,526	
Southern University - Baton Rouge			\$245	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (OHSU)</u> <u>(1011694 LSU)</u>				
Louisiana State University - Baton Rouge			\$2,954	
<u>Through: TULANE UNIVERSITY HEALTH SCIENCES CENTER 03 (TUL-HSC-</u> <u>553305-15/16)</u>				
Louisiana State University - Baton Rouge			(\$1)	
<u>Through: UNIVERSITY OF TENNESSEE 02 (ES-015050-LSU1)</u>				
Louisiana State University - Baton Rouge			(\$13,705)	
			\$306,388	\$0
ORAL DISEASES AND DISORDERS RESEARCH	93.121			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$88,486	
Louisiana State University Health Sciences Center - New Orleans			\$982,720	
Louisiana State University Health Sciences Center - Shreveport			\$247,247	
<u>Through: COLUMBIA UNIVERSITY (G04825/2(G11357))</u>				
Louisiana State University - Baton Rouge			\$73,901	
<u>Through: THE PENNSYLVANIA STATE UNIVERSITY (5631-LSU-DHHS-4790)</u>				
Louisiana State University - Baton Rouge			\$60,863	
<u>Through: EMORY UNIVERSITY (1R01DE026333-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$73,946	
<u>Through: UNIVERSITY OF NORTH CAROLINA (1R01DE028146-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$22,560	
<u>Through: UNIVERSITY OF NORTH CAROLINA (1R56DE026321)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$4,086	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
ORAL DISEASES AND DISORDERS RESEARCH (Cont.)				
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (11204sc)</u>				
			\$11,186	
<u>Through: BETH ISREAL DEACONESS MEDICAL CENTER, INC (01028804)</u>				
			\$24,158	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (16-04442-009)</u>				
			\$228,016	
			<hr/>	
			\$1,817,169	\$139,805
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES				
	93.130			
<u>Direct Awards</u>				
			\$237,469	
			<hr/>	
			\$237,469	\$0
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION				
	93.143			
<u>Direct Awards</u>				
			\$428,793	
			\$49,279	
<u>Through: SEACOAST SCIENCE INC. (18-0915SC/DC092)</u>				
			\$13,173	
			<hr/>	
			\$491,245	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH				
	93.213			
<u>Direct Awards</u>				
			\$2,382,577	
			<hr/>	
			\$2,382,577	\$867,516
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES				
	93.226			
<u>Through: VANDERBILT UNIVERSITY (1R01HS22640-01)</u>				
			\$21,261	
			<hr/>	
			\$21,261	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
MENTAL HEALTH RESEARCH GRANTS	93.242			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$916,722	
Pennington Biomed Research Center			\$277,973	
<u>Through: EASTERN VIRGINIA MEDICAL SCHOOL (1R01MH107333-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$90,454	
<u>Through: UNIVERSITY OF PENNSYLVANIA (R01MH107452)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$55,054	
<u>Through: UNIVERSITY OF WASHINGTON (3UH3MH106338-02S1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$5,651	
<u>Through: VIRGINIA COMMONWEALTH UNIVERSITY (1R34MH115775-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$31,508	
			\$1,377,362	\$20,658
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262			
<u>Direct Awards</u>				
Pennington Biomed Research Center			\$4,206	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 17-15)</u>				
Southeastern Louisiana University			\$100,898	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 18-08)</u>				
Southeastern Louisiana University			\$17,062	
			\$122,166	\$23,548
ALCOHOL RESEARCH PROGRAMS	93.273			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$6,184,989	
Louisiana State University Health Sciences Center - Shreveport			\$601,314	
<u>Through: BROWN UNIVERSITY (1UH2AA026206-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$13,418	
<u>Through: SAN DIEGO STATE UNIVERSITY (R13AA022578)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,195	
<u>Through: UNIVERSITY OF COLORADO DENVER (2R24AA019661-06A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$5,111	
			\$6,806,027	\$361,746

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$916)	
Louisiana State University Health Sciences Center - New Orleans			\$877,643	
<u>Through: LA JOLLA ALCOHOL RESEARCH, INC. (1R44DA046300-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$34,181	
<u>Through: INTERVEXION THERAPEUTICS, LLC (035511-LSU2)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$11,672	
<u>Through: INTERVEXION THERAPEUTICS, LLC (U01DA037593)</u>				
Louisiana State University Health Sciences Center - Shreveport			(\$69)	
			\$922,511	\$0
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$148,196	
<u>Through: UNIVERSITY OF KANSAS (FY2017-041)</u>				
Louisiana State University - Baton Rouge			\$590,199	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 02 (5102669)</u>				
Louisiana State University - Baton Rouge			(\$66,964)	
<u>Through: UNIVERSITY OF CALIFORNIA-DAVIS (A18-1990-S001)</u>				
Pennington Biomed Research Center			(\$167)	
			\$671,264	\$14,246
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$210,279	
<u>Through: UNIVERSITY OF ALABAMA (4U54MD008176-05)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$48,732	
			\$259,011	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
TRANS-NIH RESEARCH SUPPORT	93.310			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$291,507	
Pennington Biomed Research Center			\$1,133,338	
<u>Through: EMORY UNIVERSITY (5K01OD023039-02)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$27,598	
<u>Through: UNIVERSITY OF ALABAMA (1OT2OD025284-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,377	
<u>Through: UNIVERSITY OF ALABAMA (1OT2OD026548-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$274,464	
<u>Through: UNIVERSITY OF CALIFORNIA DAVIS (K01OD023034)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$67,969	
<u>Through: XAVIER UNIVERSITY (1UL1MD009607-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$7,620	
<u>Through: DUKE UNIVERSITY 02 (203-7887)</u>				
Pennington Biomed Research Center			\$1,910	
<u>Through: DUKE UNIVERSITY 02 (203-7967)</u>				
Pennington Biomed Research Center			\$34,172	
			\$1,839,955	\$61,069
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350			
<u>Through: UNIVERSITY OF ALABAMA (1UL1TR001417)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$181,832	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000508606-007)</u>				
Pennington Biomed Research Center			\$135,521	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM 03 (520679-006)</u>				
Pennington Biomed Research Center			\$25,005	
			\$342,358	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$55,900	
Louisiana State University Agricultural Center			\$354,933	
Louisiana State University Health Sciences Center - Shreveport			\$481,281	
University of Louisiana at Lafayette			\$275,334	
<u>Through: TULANE UNIVERSITY (TUL-HSC-555436-17/18)</u>				
Louisiana State University - Baton Rouge			\$24,389	
<u>Through: TULANE UNIVERSITY 02 (TUL-HSC-554834-15/16)</u>				
Louisiana State University - Baton Rouge			(\$3,358)	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
RESEARCH INFRASTRUCTURE PROGRAMS (Cont.)				
<u>Through: TEXAS STATE UNIVERSITY (17006-81699-1/PO #4500113143)</u>				
			\$53,331	
<u>Through: UNIVERSITY OF OREGON (R01OD011116)</u>				
			\$20,040	
			\$1,261,850	\$382,356
<hr/>				
NURSING RESEARCH	93.361			
<u>Direct Awards</u>				
			\$176,002	
<u>Through: INDIANA UNIVERSITY (1R01NR016116-01A1)</u>				
			\$6,839	
			\$182,841	\$0
<hr/>				
CANCER CAUSE AND PREVENTION RESEARCH	93.393			
<u>Direct Awards</u>				
			\$370,658	
			\$861,754	
			\$141,496	
<u>Through: TULANE UNIVERSITY (NCI-1P01CA214091-01)</u>				
			\$30,417	
<u>Through: UNIVERSITY OF ARKANSAS (1R15CA231510-01)</u>				
			\$9,833	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (5SUM1CA181255-02)</u>				
			(\$10,772)	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (1U19CA242253-01A1)</u>				
			\$158,629	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC73449 R01CA230352)</u>				
			\$3,977	
			\$1,565,992	\$184,103
<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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$18,508	
Louisiana State University Health Sciences Center - New Orleans			\$145,299	
Pennington Biomed Research Center			\$17,807	
			\$181,614	\$10,787
CANCER TREATMENT RESEARCH	93.395			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,631,560	
Louisiana State University Health Sciences Center - Shreveport			\$1,505	
University of Louisiana at Monroe			\$68,967	
<u>Through: TRUSTEES OF DARTMOUTH COLLEGE (R993)</u>				
Louisiana State University - Baton Rouge			\$43,377	
<u>Through: UNIVERSITY OF HOUSTON 01 (R-15-0044)</u>				
Louisiana State University - Baton Rouge			\$42,651	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (U10CA063845)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$2,000	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (U10CA180886)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$9,190	
<u>Through: NATIONAL SURGICAL ADJUVANT BREAST AND BO (U10CA12027/TFED006)</u>				
Louisiana State University Health Sciences Center - New Orleans			(\$6,095)	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (5M1CA121947)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$167,815	
<u>Through: UNIVERSITY OF KANSAS MEDICAL CENTER (R37CA218118)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$28,133	
<u>Through: SOUTHWEST ONCOLOGY GROUP (SWOG HG PRIORITY STUDIES)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$19,009	
			\$2,008,112	\$310,751

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CANCER BIOLOGY RESEARCH	93.396			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$314,633	
<u>Through: GEORGIA REGENTS UNIVERSITY (7R01CA184815-02)</u>				
Louisiana State University Health Sciences Center - New Orleans			(\$1,226)	
<u>Through: UBIVAC LLC (5R44Ca121612-06)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$856	
<u>Through: UNIVERSITY OF MASSACHUSETTS (1p01ca166009-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$184,345	
			<hr/>	
			\$498,608	\$0
CANCER CENTERS SUPPORT GRANTS	93.397			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$840,793	
			<hr/>	
			\$840,793	\$12,270
CANCER RESEARCH MANPOWER	93.398			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$150,254	
			<hr/>	
			\$150,254	\$0
CARDIOVASCULAR DISEASES RESEARCH	93.837			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$5,547)	
Louisiana State University Health Sciences Center - New Orleans			\$953,988	
Louisiana State University Health Sciences Center - Shreveport			\$1,654,858	
<u>Through: UNIVERISTY OF SOUTH CAROLINA (19-3840)</u>				
Louisiana State University - Baton Rouge			\$16,336	
<u>Through: ADENOPAINT, LLC (1R44HL136233-01-1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$20,382	
<u>Through: DUKE CLINICAL RESEARCH INSTITUTE (1U01HL125511-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$4,194	
<u>Through: EXSCIEN CORP (1R44HL139195-1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$13	
<u>Through: NOVO BIOSCIENCES, INC. (1R01HL136233-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$241,165	
<u>Through: OHIO STATE UNIVERSITY (5R01HL128857-02)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$19,719	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING 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.)				
<u>Through: UNIVERSITY OF PITTSBURGH (1R56HL137711-01A1)</u>				
			\$265,410	
<u>Through: WAKE FOREST UNIV HSC (R01HL111382 WFUHS 117899)</u>				
			\$101,716	
<u>Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (U01HL107407)</u>				
			\$1,115	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (5553-PBRC-DHHS-9245)</u>				
			\$11,951	
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500003029)</u>				
			\$5,275	
<u>Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (66111350816-03)</u>				
			\$15,746	
<u>Through: UNIVERSITY OF MISSOURI (C00051577-1)</u>				
			\$118,782	
<u>Through: WASHINGTON UNIVERSITY (WU-17-325)</u>				
			\$7,182	
			\$15,982	
			\$3,448,267	\$0
LUNG DISEASES RESEARCH	93.838			
<u>Direct Awards</u>				
			\$579,998	
			\$235,540	
<u>Through: UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION (3200001847-18-323 PO # 7800004315)</u>				
			\$14,803	
<u>Through: TULANE UNIVERSITY (1R01HL125054-01)</u>				
			\$3,987	
<u>Through: UNIVERSITY OF WASHINGTON (R01HL132232)</u>				
			\$29,130	
<u>Through: VANDERBILT UNIVERSITY (5U01HL123009-02)</u>				
			\$22	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
LUNG DISEASES RESEARCH (Cont.)				
<u>Through: VANDERBILT UNIVERSITY (5U01HL123033-02)</u>				
			\$66,842	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC 62000)</u>				
			\$10,961	
<u>Through: CLEVELAND CLINIC FOUNDATION (1148-SUB)</u>				
			\$27,408	
			<hr/>	
			\$968,691	\$11,639
BLOOD DISEASES AND RESOURCES RESEARCH	93.839			
<u>Direct Awards</u>				
			\$142,856	
			\$274,538	
			<hr/>	
			\$417,394	\$15,399
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846			
<u>Direct Awards</u>				
			\$78,914	
<u>Through: JOHN HOPKINS UNIVERSITY (R01AR064066)</u>				
			\$27	
			<hr/>	
			\$78,941	\$0
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847			
<u>Direct Awards</u>				
			\$237,879	
			\$562,328	
			\$6,225,900	
			\$290,415	
<u>Through: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIEN (R01DK107572)</u>				
			\$88,322	
<u>Through: UNIVERSITY OF ARKANSAS MEDICAL SCIENCES (52207)</u>				
			\$20,922	
			\$111,217	
<u>Through: CHILDREN'S RESEARCH INSITTUTE (30002497)</u>				
			\$15,109	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH (Cont.)				
<u>Through: CLEVELAND CLINIC FOUNDATION (1058-SUB)</u>				
Pennington Biomed Research Center			\$90,448	
<u>Through: GEORGE WASHINGTON UNIVERSITY (R01DK104845)</u>				
Pennington Biomed Research Center			\$895	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD-1819-SC16)</u>				
Pennington Biomed Research Center			\$269,658	
<u>Through: TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA 01 (575452)</u>				
Pennington Biomed Research Center			\$46,910	
<u>Through: TUFTS MEDICAL CENTER, INC. (5015655-SERV)</u>				
Pennington Biomed Research Center			\$88,373	
<u>Through: TULANE UNIVERSITY (TUL-HSC-532-13/14)</u>				
Pennington Biomed Research Center			\$12,121	
<u>Through: TULANE UNIVERSITY 11 (TUL-HSC-556963-18/19)</u>				
Pennington Biomed Research Center			\$15,984	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1434)</u>				
Pennington Biomed Research Center			\$247,511	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1461)</u>				
Pennington Biomed Research Center			\$274,896	
			\$8,598,888	\$1,012,083
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$280,662	
Louisiana State University Health Sciences Center - New Orleans			\$1,297,859	
Louisiana State University Health Sciences Center - Shreveport			\$530,093	
Louisiana Tech University			\$21,941	
Pennington Biomed Research Center			\$60,769	
Southern University - Baton Rouge			\$21,843	
<u>Through: UNIVERSITY OF CALIFORNIA-SANTA CRUZ 02 (S0184243)</u>				
Louisiana State University - Baton Rouge			\$2,983	
<u>Through: WASHINGTON UNIVERSITY (1R01NS091603-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$10,882	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING 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 (Cont.)				
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (60036745)</u>				
			\$3,578	
<u>Through: UNIV. OF MEDICINE & DENTISTRY NEW JERSE (PO 152374)</u>				
			\$279	
			\$2,230,889	\$172,303
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$3,430,050	
Louisiana State University Health Sciences Center - New Orleans			\$1,175,040	
Louisiana State University Health Sciences Center - Shreveport			\$1,045,024	
Pennington Biomed Research Center			\$245,801	
University of Louisiana at Lafayette			\$1,440,492	
<u>Through: BAYLOR COLLEGE OF MEDICINE (700000805)</u>				
Louisiana State University - Baton Rouge			\$23,027	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (137264/PO 3100490938)</u>				
Louisiana State University - Baton Rouge			(\$6,945)	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585 / PO #3100564987 / 3100623293)</u>				
Louisiana State University - Baton Rouge			\$85,203	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (0000947017)</u>				
Louisiana State University - Baton Rouge			\$63,143	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (845562)</u>				
Louisiana State University - Baton Rouge			\$74	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (917453)</u>				
Louisiana State University - Baton Rouge			\$1,485	
<u>Through: ST. JUDE CHILDREN'S RESEARCH HOSPITAL (112213030-7822944)</u>				
Louisiana State University - Baton Rouge			\$26,432	
<u>Through: TULANE UNIVERSITY 09 (TUL-HSC-554736-16/17)</u>				
Louisiana State University - Baton Rouge			\$20,349	

(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, 2019

CFDA NUMBER	OTHER IDENTIFYING 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.)			
<u>Through: UNIVERSITY OF TENNESSEE (19-1221-LSU)</u>			
	Louisiana State University - Baton Rouge	\$11,840	
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (1R41AI138722-01A1)</u>			
	Louisiana State University Health Sciences Center - New Orleans	\$39,131	
<u>Through: DUKE UNIVERSITY (5UM1AI104681)</u>			
	Louisiana State University Health Sciences Center - New Orleans	\$89,746	
<u>Through: EMORY UNIVERSITY (1U19AI109633)</u>			
	Louisiana State University Health Sciences Center - New Orleans	\$33,908	
<u>Through: EMORY UNIVERSITY (iUM1AI124436-01)</u>			
	Louisiana State University Health Sciences Center - New Orleans	\$105,399	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (R01AI117862-01)</u>			
	Louisiana State University Health Sciences Center - New Orleans	\$38,323	
<u>Through: UNIVERSITY OF TEXAS HOUSTON, HSC (1R01AI143304-01A1)</u>			
	Louisiana State University Health Sciences Center - New Orleans	\$848	
<u>Through: BENAROYA RESEACH INSTITUTE (UM1AI109565)</u>			
	Louisiana State University Health Sciences Center - Shreveport	(\$96)	
<u>Through: INHIBIKASE THERAEUTICS, LLC (R44AI103982)</u>			
	Louisiana State University Health Sciences Center - Shreveport	\$246,370	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127335-01)</u>			
	Louisiana State University Health Sciences Center - Shreveport	\$15,524	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127355-01)</u>			
	Louisiana State University Health Sciences Center - Shreveport	\$251,118	
<u>Through: UNIVERSITY OF ARIZONA (491996)</u>			
	Louisiana State University Health Sciences Center - Shreveport	\$71,682	
<u>Through: UNIVERSITY OF TENNESSEE (R01AI099080)</u>			
	Louisiana State University Health Sciences Center - Shreveport	\$16,703	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (139397)</u>			
	University of Louisiana at Lafayette	\$168,618	
<u>Through: JOHNS HOPKINS UNIVERSITY (2002838741)</u>			
	University of Louisiana at Lafayette	\$330,725	

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
<u>ALLERGY AND INFECTIOUS DISEASES RESEARCH (Cont.)</u>				
<u>Through: NORTHWESTERN STATE UNIVERSITY (CHICAGO) (60047538 ULL)</u>				
University of Louisiana at Lafayette			\$530,593	
<u>Through: OLD DOMINION UNIVERSITY (18-120-100684-010)</u>				
University of Louisiana at Lafayette			\$18,951	
<u>Through: PROPECTUS BIOSCIENCES, INC (18-0524)</u>				
University of Louisiana at Lafayette			\$234,435	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (04740-201)</u>				
University of Louisiana at Lafayette			\$235,837	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (46048)</u>				
University of Louisiana at Lafayette			(\$14,897)	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (47637)</u>				
University of Louisiana at Lafayette			\$357,691	
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500002008)</u>				
University of Louisiana at Lafayette			\$731	
<u>Through: UNIVERSITY OF MIAMI (SPC-000352)</u>				
University of Louisiana at Lafayette			\$639,419	
<u>Through: UNIVERSITY OF MIAMI (SPC-000922)</u>				
University of Louisiana at Lafayette			\$83,972	
<u>Through: UNIVERSITY OF WASHINGTON (UWSC9726/BPO 22664)</u>				
University of Louisiana at Lafayette			\$16,919	
<u>Through: UNIVERSITY OF TENNESSEE HSC (A1099080-UNO)</u>				
University of New Orleans			\$22,687	
			<hr/>	
			\$11,095,352	\$957,383
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			(\$630)	
			<hr/>	
			(\$630)	\$0
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859			
<u>Direct Awards</u>				
Grambling State University			\$82,420	
Louisiana State University - Baton Rouge			\$7,375,245	
Louisiana State University Health Sciences Center - New Orleans			\$5,582,554	
Louisiana State University Health Sciences Center - Shreveport			\$2,983,802	
Pennington Biomed Research Center			\$4,699,469	
University of Louisiana at Lafayette			\$37,647	
University of New Orleans			\$61,964	

(Continued)

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

STATE OF LOUISIANA
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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
BIOMEDICAL RESEARCH AND RESEARCH TRAINING (Cont.)				
<u>Through: OREGON STATE UNIVERSITY (P0383A-A)</u>				
Louisiana State University - Baton Rouge			\$82	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001641)</u>				
Louisiana State University - Baton Rouge			\$20,313	
<u>Through: UNIVERSITY OF UTAH 01 (10014956/PO #0000144039)</u>				
Louisiana State University - Baton Rouge			(\$52,242)	
<u>Through: UNIVERSITY OF UTAH 03 (10036186-01/PO #0000169585)</u>				
Louisiana State University - Baton Rouge			\$176,951	
			<hr/>	
			\$20,968,205	\$2,312,902
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$239,217	
Louisiana State University Health Sciences Center - New Orleans			\$438,115	
Louisiana State University Health Sciences Center - Shreveport			\$138	
Pennington Biomed Research Center			\$1,533,282	
<u>Through: ARIZONA STATE UNIVERSITY (14-456)</u>				
Louisiana State University - Baton Rouge			\$81,091	
<u>Through: MICHIGAN STATE UNIVERSITY (2R01HD042280-10A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$19,318	
<u>Through: WASHINGTON UNIVERSITY (1R01HD085930)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$29,411	
<u>Through: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-4031-4609)</u>				
Pennington Biomed Research Center			\$53,179	
<u>Through: TUFTS MEDICAL CENTER, INC. 01 (5016045-SERV)</u>				
Pennington Biomed Research Center			\$59,835	
<u>Through: UNIVERSITY OF ARKANSAS 06 (51460)</u>				
Pennington Biomed Research Center			\$34,625	
			<hr/>	
			\$2,488,211	\$379,891

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
AGING RESEARCH	93.866			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$236,046	
Louisiana State University Health Sciences Center - New Orleans			\$545,799	
Pennington Biomed Research Center			\$59,137	
<u>Through: TEXAS TECH UNIVERSITY 04 (21F145-02)</u>				
Louisiana State University - Baton Rouge			\$16,576	
<u>Through: APHIOS CORPORATION (1R44AG034760-01)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$2,906	
<u>Through: DUKE UNIVERSITY 01 (PO # 4550510647)</u>				
Pennington Biomed Research Center			\$3,000	
<u>Through: MINNEAPOLIS MEDICAL RESEARCH FOUNDATION (XT-1729)</u>				
Pennington Biomed Research Center			\$16,710	
<u>Through: TULANE UNIVERSITY 12 (TUL-HSC-556982-18/19)</u>				
Pennington Biomed Research Center			\$43,274	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (75696958)</u>				
Pennington Biomed Research Center			\$8,625	
<u>Through: UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER (160205 / PO# 00000884B)</u>				
Pennington Biomed Research Center			\$742,292	
<u>Through: WAKE FOREST UNIVERSITY HEALTH SCIENCES (100710-552702)</u>				
Pennington Biomed Research Center			\$73,903	
			\$1,748,268	\$38,915
VISION RESEARCH	93.867			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,196,324	
Louisiana State University Health Sciences Center - Shreveport			\$391,602	
<u>Through: NEW YORK UNIVERSITY SCHOOL OF MEDICINE (1U10EY026869-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$6,845	
<u>Through: WASHINGTON UNIVERSITY (1R21EY028705-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$28,735	
			\$1,623,506	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$187	
			<hr/>	
			\$187	\$0
RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT PROGRAM	93.912			
<u>Through: HEALTH ENRICHMENT NETWORK, THE (P10RH32093)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$33,127	
			<hr/>	
			\$33,127	\$0
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928			
<u>Through: RUTGERS (PO 1000799)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$57,015	
			<hr/>	
			\$57,015	\$0
ALL OF US RESEARCH PROGRAM	93.931			
<u>Through: AMERICAN ASSOCIATION OF COLLEGES OF NURSING (OT2OD023206)</u>				
Northwestern State University			\$33,586	
			<hr/>	
			\$33,586	\$0
ADAPTIVE SEQ STUDY EVAL PREVENTION OF NEONATAL HSV	93.RD01	000406291-013		
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000406291-013)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$26,082	
			<hr/>	
			\$26,082	\$0
CANCER CAUSE AND PREVENTION RESEARCH	93.RD03	HHSN268201700012C		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$201,493	
			<hr/>	
			\$201,493	\$0
CERVICAL CANCER STUDY	93.RD04	HHSD2002013M53942B		
<u>Through: BATTELLE MEMORIAL INSTITUTE (HHSD2002013M53942B)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$35,090	
			<hr/>	
			\$35,090	\$624

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
CHARACTERIZING THE NEUROTOXICITY AND ACTIVITY AGAINST PHYSIOLOGICAL TARGETS OF THE NATURAL PRODUCT, NOOTKATONE <u>Through: EVOLVA, INC.</u> Louisiana State University Agricultural Center	93.RD05	CNAAPTNP	\$37,510	
			\$37,510	\$0
INDIAN ORIGIN RHESUS <u>Direct Awards</u> University of Louisiana at Lafayette	93.RD08	IOR	\$751,950	
			\$751,950	\$0
NHDP - TASK ORDER 27 - FULL-TIME POST DOC <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.RD09	HSH2582013000011/HHS H25835027T	\$64,923	
			\$64,923	\$0
NHDP - TASK ORDER 28 - RACHEL WALLEY <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.RD10	HSH2582013000011/HHS H25835028T	\$18,651	
			\$18,651	\$0
NHDP - TASK ORDER 30 - MASUDUL HAQUE <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.RD11	HSH2582013000011/HHS H25835030T	\$35,524	
			\$35,524	\$0
NHDP TO 29 (MARIE BAUDENA / PREVIOUSLY FUNDED BY TO 24 / PROP. 44787) <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.RD14	HSH2582013000011/HHS H25835029T	\$35,524	
			\$35,524	\$0
SEXUALLY TRANSMITTED INFECTIONS CLINICAL TRIALS GROUP <u>Through: UNIVERSITY OF ALABAMA (HHSN272201300012I)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD16	HHSN27201300012I	\$8,827	
			\$8,827	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM	93.RD17	HHSN261201300016I		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$65,159	
			<hr/>	
			\$65,159	\$765
SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM	93.RD18	HHSN261201800007I		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,806,260	
			<hr/>	
			\$1,806,260	\$262,172
PRECLINICAL MEDICATIONS SCREENING	93.RD20	HHSN275201800006C		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$171,736	
			<hr/>	
			\$171,736	\$0
CLINICAL VALIDATION OF A MOLECULAR TEST FOR CIPROFLOXACIN- SUSCEPTIBILITY IN NEISSERIA GONORRHOEAE	93.RD21	HHSN272201300014I/HHS N27200006		
<u>Through: SOCIAL & SCIENTIFIC SYSTEMS INC (HHSN272201300014I)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$61,662	
			<hr/>	
			\$61,662	\$0
NHDP - RESEARCH DESIGN AND FUNCTIONAL SUPPORT SERVICES	93.RD23	HHSN258201300001I		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$154,804	
			<hr/>	
			\$154,804	\$0
Total for Research and Development Cluster			<hr/> <hr/>	
			\$82,265,786	\$7,552,931
<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			\$4,644,173	
			<hr/>	
			\$4,644,173	\$4,461,520

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Aging Cluster:</u> (Cont.)				
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$8,525,418	
			<hr/>	<hr/>
			\$8,525,418	\$8,525,418
NUTRITION SERVICES INCENTIVE PROGRAM	93.053			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$3,345,117	
			<hr/>	<hr/>
			\$3,345,117	\$3,345,117
Total for Aging Cluster			<hr/>	<hr/>
			\$16,514,708	\$16,332,055
<u>CCDF Cluster:</u>				
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575			
<u>Direct Awards</u>				
Department of Education			\$87,445,811	
			<hr/>	<hr/>
			\$87,445,811	\$1,712,737
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596			
<u>Direct Awards</u>				
Department of Education			\$14,199,282	
			<hr/>	<hr/>
			\$14,199,282	\$0
Total for CCDF Cluster			<hr/>	<hr/>
			\$101,645,093	\$1,712,737
<u>Medicaid Cluster:</u>				
STATE MEDICAID FRAUD CONTROL UNITS	93.775			
<u>Direct Awards</u>				
Office of The Attorney General			\$5,618,467	
			<hr/>	<hr/>
			\$5,618,467	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Medicaid Cluster: (Cont.)</u>				
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777			
<u>Direct Awards</u>				
Louisiana Department of Health			\$8,044,984	
			\$8,044,984	\$0
MEDICAL ASSISTANCE PROGRAM	93.778			
<u>Direct Awards</u>				
Louisiana Department of Health			\$8,578,424,990	
			\$8,578,424,990	\$0
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778			
<u>Direct Awards</u>				
Louisiana Department of Health			\$12,181,018	
			\$12,181,018	\$0
Total for Medicaid Cluster			\$8,604,269,459	\$0
<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	
			\$450,000	\$0
Total for Student Financial Assistance Cluster			\$450,000	\$0
<u>TANF Cluster:</u>				
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558			
<u>Direct Awards</u>				
Department of Children and Family Services			\$120,298,335	
			\$120,298,335	\$6,121,075
Total for TANF Cluster			\$120,298,335	\$6,121,075
Total for U.S. Department of Health and Human Services			\$9,771,585,288	\$91,599,931

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
RETIREED AND SENIOR VOLUNTEER PROGRAM	94.002			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$114,456	
			<hr/>	
			\$114,456	\$0
STATE COMMISSIONS	94.003			
<u>Direct Awards</u>				
Lieutenant Governor			\$256,796	
			<hr/>	
			\$256,796	\$0
AMERICORPS	94.006			
<u>Direct Awards</u>				
Lieutenant Governor			\$4,405,009	
Northshore Technical Community College			\$58,680	
			<hr/>	
			\$4,463,689	\$4,251,448
TRAINING AND TECHNICAL ASSISTANCE	94.009			
<u>Direct Awards</u>				
Lieutenant Governor			\$140,305	
			<hr/>	
			\$140,305	\$0
VOLUNTEER GENERATION FUND	94.021			
<u>Direct Awards</u>				
Lieutenant Governor			\$63,662	
			<hr/>	
			\$63,662	\$0
<u>Foster Grandparent/Senior Companion Cluster:</u>				
FOSTER GRANDPARENT PROGRAM	94.011			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$541,563	
			<hr/>	
			\$541,563	\$0
Total for Foster Grandparent/Senior Companion Cluster			<hr/>	
			\$541,563	\$0
Total for Corporation for National and Community Service			<hr/> <hr/>	
			\$5,580,471	\$4,251,448

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
EXECUTIVE OFFICE OF THE PRESIDENT				
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001			
<u>Direct Awards</u>				
Department of Public Safety Services			\$437,828	
			<u>\$437,828</u>	<u>\$0</u>
Total for Executive Office of the President			<u>\$437,828</u>	<u>\$0</u>
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			\$184,720	
			<u>\$184,720</u>	<u>\$3,325</u>
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U01	0654-LSU-2017		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$14	
			<u>\$14</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U02	0654-LSU-2016		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$715	
			<u>\$715</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U03	0654-LSU-2017		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$896,431	
			<u>\$896,431</u>	<u>\$0</u>
TICKET TO WORK	96.U04	TTW		
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$142,252	
			<u>\$142,252</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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SOCIAL SECURITY ADMINISTRATION (CONT.)				
<u>Disability Insurance/SSI Cluster:</u>				
SOCIAL SECURITY DISABILITY INSURANCE	96.001			
<u>Direct Awards</u>				
Department of Children and Family Services			\$36,848,353	
Office of Juvenile Justice			\$1,319,987	
			\$38,168,340	\$0
Total for Disability Insurance/SSI Cluster			\$38,168,340	\$0
Total for Social Security Administration			\$39,392,472	\$3,325
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			\$24,838,792	
			\$24,838,792	\$33,389
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	97.007			
<u>Direct Awards</u>				
Department of Public Safety Services			\$29,733	
			\$29,733	\$0
BOATING SAFETY FINANCIAL ASSISTANCE	97.012			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$2,268,483	
			\$2,268,483	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023			
<u>Direct Awards</u>				
Department of Transportation and Development			\$184,924	
			\$184,924	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)				
FLOOD MITIGATION ASSISTANCE	97.029			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$31,498,973	
			<hr/>	
			\$31,498,973	\$31,443,386
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$474,680,930	
Northshore Technical Community College			\$96,898	
<u>Through: ALASKA</u>				
Homeland Security and Emergency Preparedness			\$7,638	
<u>Through: ARKANSAS</u>				
Homeland Security and Emergency Preparedness			\$27,408	
<u>Through: CALIFORNIA</u>				
Homeland Security and Emergency Preparedness			\$99,121	
<u>Through: FLORIDA</u>				
Homeland Security and Emergency Preparedness			\$2,530,882	
<u>Through: HAWAII</u>				
Homeland Security and Emergency Preparedness			\$23,748	
<u>Through: NEBRASKA</u>				
Homeland Security and Emergency Preparedness			\$41,857	
<u>Through: NORTH CAROLINA</u>				
Homeland Security and Emergency Preparedness			\$11,233	
<u>Through: PUERTO RICO</u>				
Homeland Security and Emergency Preparedness			\$1,010,604	
<u>Through: SOUTH CAROLINA</u>				
Homeland Security and Emergency Preparedness			\$87,694	
<u>Through: TEXAS</u>				
Homeland Security and Emergency Preparedness			\$766,665	
<u>Through: VIRGIN ISLANDS</u>				
Homeland Security and Emergency Preparedness			\$1,540,811	
			<hr/>	
			\$480,925,489	\$330,354,929
HAZARD MITIGATION GRANT	97.039			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$106,248,080	
			<hr/>	
			\$106,248,080	\$101,484,901

(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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)				
NATIONAL DAM SAFETY PROGRAM	97.041			
<u>Direct Awards</u>				
Department of Transportation and Development			\$78,788	
			<hr/>	
			\$78,788	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$5,726,570	
			<hr/>	
			\$5,726,570	\$2,037,108
STATE FIRE TRAINING SYSTEMS GRANTS	97.043			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$19,230	
			<hr/>	
			\$19,230	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$116,613	
			<hr/>	
			\$116,613	\$0
COOPERATING TECHNICAL PARTNERS	97.045			
<u>Direct Awards</u>				
Department of Transportation and Development			\$383,239	
			<hr/>	
			\$383,239	\$0
PRE-DISASTER MITIGATION	97.047			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$1,184,003	
			<hr/>	
			\$1,184,003	\$1,007,116
PORT SECURITY GRANT PROGRAM	97.056			
<u>Direct Awards</u>				
Department of Public Safety Services			\$14,685	
			<hr/>	
			\$14,685	\$0
CENTERS FOR HOMELAND SECURITY	97.061			
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY 01 (2102467-01/PO 22742)</u>				
Louisiana State University - Baton Rouge			(\$14)	
			<hr/>	
			(\$14)	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)				
HOMELAND SECURITY GRANT PROGRAM	97.067			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$4,137,532	
			<hr/>	
			\$4,137,532	\$3,527,330
DISASTER ASSISTANCE PROJECTS	97.088			
<u>Direct Awards</u>				
Executive Department			\$10,826,446	
			<hr/>	
			\$10,826,446	\$0
REPETITIVE FLOOD CLAIMS	97.092			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$1,226,906	
			<hr/>	
			\$1,226,906	\$1,223,796
SEVERE REPETITIVE LOSS PROGRAM	97.110			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$257,769	
			<hr/>	
			\$257,769	\$289,296
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127			
<u>Through: CYBER INNOVATION CENTER (2013-PD-127-000001-04)</u>				
Louisiana Tech University			\$494,043	
			<hr/>	
			\$494,043	\$0
DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES	97.U01	HIG-70VT1518P00005		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$435,457	
			<hr/>	
			\$435,457	\$0
<u>Research and Development Cluster:</u>				
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036			
<u>Through: CITY OF NEW ORLEANS (K19-258)</u>				
University of New Orleans			\$31,185	
			<hr/>	
			\$31,185	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CENTERS FOR HOMELAND SECURITY	97.061			
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651)</u>				
Louisiana State University - Baton Rouge			\$72,431	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 01)</u>				
Louisiana State University - Baton Rouge			\$35,925	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 02)</u>				
Louisiana State University - Baton Rouge			\$44,231	
			<hr/>	
			\$152,587	\$0
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127			
<u>Direct Awards</u>				
Grambling State University			\$58,208	
			<hr/>	
			\$58,208	\$0
			<hr/>	
Total for Research and Development Cluster			\$241,980	\$0
			<hr/>	
Total for U.S. Department of Homeland Security			\$671,137,721	\$471,401,251
			<hr/> <hr/>	
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001			
<u>Through: CONRAD (17-603A)</u>				
University of Louisiana at Lafayette			\$412,591	
			<hr/>	
			\$412,591	\$0
BHEARD PROGRAM - GHANA: EXPRESSION OF INTEREST (BENNETT DZANDU)	98.U01	RC102095-BHEARD- GHANA		
<u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095-BHEARD-GHANA)</u>				
Louisiana State University - Baton Rouge			\$36,173	
			<hr/>	
			\$36,173	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)				
BHEARD PROGRAM - MALAWI: EXPRESSION OF INTEREST <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-BHEARD-MALAWI)</u> Louisiana State University - Baton Rouge	98.U02	RC102095-BHEARD- MALAWI	\$24,348	
			\$24,348	\$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.U03	RC102095-BHEARD- RWANDA	\$66,829	
			\$66,829	\$0
BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-B2004)</u> Louisiana State University - Baton Rouge	98.U04	RC102095-B2004	\$5,166	
			\$5,166	\$0
BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-G2003)</u> Louisiana State University - Baton Rouge	98.U05	RC102095-G2003	\$17,759	
			\$17,759	\$0
BHEARD - UGANDA - SARAH KAGOYA PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095-U1003)</u> Louisiana State University - Baton Rouge	98.U06	RC102095-U1003	\$2,480	
			\$2,480	\$0
SUPPORT TO AGRICULTURAL RESEARCH AND DEVELOPMENT PROGRAM <u>Through: UNIVERSITY OF FLORIDA (UFDSP00011923)</u> Louisiana State University Agricultural Center	98.U08	UFDSP00011923	\$88,089	
			\$88,089	\$0
USAID UNIVERSITY TECHNICAL INTERNSHIP - 2018 <u>Through: RTI INTERNATIONAL</u> Louisiana State University - Baton Rouge	98.U09	LPN# 47595	\$20,082	
			\$20,082	\$0
Total for U.S. Agency for International Development			\$673,517	\$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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
MISCELLANEOUS				
LSU HOTLINE CALL CENTER	99.U01	AOC18P6032		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,654	
			<u>\$1,654</u>	<u>\$0</u>
Total for Miscellaneous			<u>\$1,654</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY			<u>\$15,692,093,058</u>	<u>\$1,992,263,013</u>
LOAN ACTIVITY				
U.S. DEPARTMENT OF ENERGY				
ARRA - STATE ENERGY PROGRAM	81.041			
<u>Direct Awards</u>				
Department of Natural Resources			\$4,615,407	
			<u>\$4,615,407</u>	<u>\$0</u>
Total for U.S. Department of Energy			<u>\$4,615,407</u>	<u>\$0</u>
U.S. DEPARTMENT OF EDUCATION				
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032			
<u>Direct Awards</u>				
Board of Regents			\$770,925,322	
			<u>\$770,925,322</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, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<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			\$15,569,829	
Louisiana State University Health Sciences Center - New Orleans			\$2,340,149	
Louisiana State University Health Sciences Center - Shreveport			\$824,485	
Louisiana Tech University			\$6,593,823	
McNeese State University			\$1,086,699	
Northwestern State University			\$1,658,737	
Southeastern Louisiana University			\$2,257,553	
University of Louisiana at Lafayette			\$7,158,447	
University of Louisiana at Monroe			\$3,045,909	
University of New Orleans			\$3,587,714	
			\$44,129,033	\$0
FEDERAL DIRECT STUDENT LOANS	84.268			
<u>Direct Awards</u>				
Baton Rouge Community College			\$20,484,580	
Bossier Parish Community College			\$25,467,384	
Central Louisiana Technical Community College			\$4,068,944	
Delgado Community College			\$52,755,925	
Grambling State University			\$63,969,185	
L.E. Fletcher Technical Community College			\$4,803,284	
Louisiana Delta Community College			\$10,445,090	
Louisiana State University - Eunice			\$6,691,049	
Louisiana State University - Shreveport			\$42,495,793	
Louisiana State University - Alexandria			\$11,640,768	
Louisiana State University - Baton Rouge			\$158,682,902	
Louisiana State University Health Sciences Center - New Orleans			\$64,893,048	
Louisiana State University Health Sciences Center - Shreveport			\$23,962,363	
Louisiana Tech University			\$38,775,862	
McNeese State University			\$22,031,200	
Nicholls State University			\$25,950,588	
Northshore Technical Community College			\$7,693,683	
Northwestern State University			\$48,912,544	
Nunez Community College			\$7,369,260	
River Parishes Community College			\$4,998,668	
South Louisiana Community College			\$14,794,258	

(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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING 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>				
Southeastern Louisiana University			\$47,143,353	
Southern University Law Center			\$19,581,044	
Southern University - Baton Rouge			\$54,078,917	
Southern University - New Orleans			\$20,357,914	
Southern University - Shreveport			\$10,561,291	
University of Louisiana at Lafayette			\$64,260,291	
University of Louisiana at Monroe			\$44,072,593	
University of New Orleans			\$27,366,511	
			\$948,308,292	\$0
Total for Student Financial Assistance Cluster			\$992,437,325	\$0
Total for U.S. Department of Education			\$1,763,362,647	\$0
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Student Financial Assistance Cluster:</u>				
NURSE FACULTY LOAN PROGRAM (NFLP)	93.264			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$105,951	
			\$105,951	\$0
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			\$3,914,529	
University of Louisiana at Monroe			\$549,423	
			\$4,463,952	\$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, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Student Financial Assistance Cluster: (Cont.)				
NURSING STUDENT LOANS		93.364		
<u>Direct Awards</u>				
Louisiana State University - Eunice			\$5,352	
Louisiana State University Health Sciences Center - New Orleans			\$284,386	
McNeese State University			\$4,471	
Southeastern Louisiana University			\$17,725	
University of Louisiana at Lafayette			\$60,266	
University of Louisiana at Monroe			\$12,720	
			<hr/> \$384,920	\$0
Total for Student Financial Assistance Cluster			<hr/> \$4,954,823	\$0
Total for U.S. Department of Health and Human Services			<hr/> \$4,954,823	\$0
TOTAL LOAN ACTIVITY			<hr/> \$1,772,932,877	\$0
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS			<hr/> \$17,465,025,935	\$1,992,263,013

(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, 2019**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, 2019. 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 H.

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 E).

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 - 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 United States Department of Agriculture Food and Nutrition Service Policy FD-104. Issues of the Immunization Cooperative Agreements Program (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 K).

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2019, and the loan balance outstanding at June 30, 2018, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL) Program (CFDA 84.268) are presented because FDSL are disbursed to recipients by the federal government. Note

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

F presents the outstanding balance at June 30, 2019, 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.

E. 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. For the year ended June 30, 2019, the Louisiana Supreme Court is the only agency that has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

F. 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 6/30/2019
81.041	ARRA - State Energy Program	\$3,224,306
84.032	Federal Family Education Loans	659,868,888
84.038	Federal Perkins Loan Program - Federal Capital Contributions	37,743,921
93.264	Nurse Faculty Loan Program	105,951
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	3,727,143
93.364	Nursing Student Loans	389,969
	Total Activity	<u>\$705,060,178</u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,234,229,589
10.555	National School Lunch Program	27,783,324
10.565	Commodity Supplemental Food Program	13,886,993
10.569	Emergency Food Assistance Program (Food Commodities)	23,778,740
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	414,392
39.003	Donation of Federal Surplus Personal Property	3,592,164
93.268	Immunization Cooperative Agreements	77,648,708
	Total Other Non-Cash Assistance	<u>\$1,381,333,910</u>

G. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2019, is presented in the following schedule.

State Portion (Benefits Paid)	\$151,916,249
Federal Portion (Benefits Paid)	464,906
Federal Portion (Administrative Costs)	<u>24,569,172</u>
Total	<u>\$176,950,327</u>

H. 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, 2019. These entities are not included in the attached Schedule of Expenditures of Federal Awards. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at www.la.la.gov or call (225) 339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2018; December 31, 2018; or June 30, 2019.

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

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 Rice Research Board
Caddo Levee District	Louisiana School Employees' Retirement System
Fifth Louisiana Levee District	Louisiana Senate
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana Soybean and Grain Research and Promotion Board
Grand Isle Independent Levee District	Louisiana State Board of Architectural Examiners
Greater Baton Rouge Port Commission	Louisiana State Board of Cosmetology
Greater New Orleans Expressway Commission	Louisiana State Board of Embalmers and Funeral Directors
Jefferson Parish Human Services Authority*	Louisiana State Board of Nursing
Lafitte Area Independent Levee District	Louisiana State Board of Practical Nurse Examiners
Lafourche Basin Levee District	Louisiana State Employees' Retirement System
Legislative Budgetary Control Council	Louisiana State Law Institute
Legislative Fiscal Office	Louisiana State Police Retirement System
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
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.

** 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.

I. 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

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

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, 2019, the total principal remaining on the TIFIA note payable was \$118,710,000.

J. 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, 2019, was \$402,491,020. Disbursements for new loans during the year ended June 30, 2019, totaled \$16,301,624. Non-loan program costs for the same fiscal year totaled \$1,034,285. 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 non-community 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, 2019, was \$179,992,487. Disbursements for new loans during the year ended June 30, 2019, totaled \$14,387,126. Non-loan program costs for the same fiscal year totaled \$1,464,127. Both loan and non-loan components are included in the accompanying SEFA.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

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, 2019, outstanding loans totaled \$3,224,306. Loans issued during fiscal year 2019 totaled \$3,453,627.

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, 2019, the outstanding loan balance is \$3,990,106.

K. 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, 2019, includes \$46,992 in PA program expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

L. 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, 2019, OPH received and disbursed \$37,753,710 in rebate funds, disbursing \$21,929,170 of that amount to subrecipients.

Appendix B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

STATE OF LOUISIANA
Management’s Corrective Action Plans and
Responses to the Findings and Recommendations

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LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY
MIKE STRAIN DVM
COMMISSIONER



March 2, 2020

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804

Agricultural & Environmental Sciences
Suite 3000
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Forestry
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Management & Finance
Suite 1000
(225) 922-1255
Fax: 925-6012

Soil & Water Conservation
Suite 7000
(225) 922-1269
Fax: 922-2577

Dear Mr. Purpera:

The Louisiana Department of Agriculture and Forestry (LDAF) is in receipt of the reportable audit finding pursuant to your letter dated February 12, 2020. The LDAF concurs with the finding. To address the finding regarding controls over cash management requirements, the LDAF has implemented a plan with sufficient controls to ensure compliance with cash management requirements.

The federal computer system used to make a TEFAP draw request does not require the additional approval of another user. Therefore, a manual review of the draw paperwork will be performed. The drawdown packet prepared by the grant accountant will be independently reviewed and approved by a managerial accountant prior to the actual drawdown. The managerial accountant will verify the amount to be drawn is accurate and based on expenditures for that grant. Once satisfied, the managerial accountant will initial and date the drawdown packet to indicate completion of the review. When the approved packet is returned to the grant accountant, the money can be requested from the federal system for reimbursement to LDAF.

This procedure will detect any errors or fraud that could occur when preparing the draw request and will place LDAF in compliance with federal regulations. Please note that a review of all draws for the past two years have revealed no material errors.

Kevin Finley, Deputy Undersecretary, will ensure this corrective action is completed by March 31, 2020.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dane Morgan".

Dane Morgan, Assistant Commissioner
Office of Management and Finance



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY
MIKE STRAIN DVM
COMMISSIONER



March 2, 2020

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804

Agricultural & Environmental Sciences
Suite 3000
(225) 925-3770
Fax: 925-3760

Agro-Consumer Services
Suite 5000
(225) 922-1341
Fax: 923-4877

Animal Health & Food Safety
Suite 4000
(225) 925-3962
Fax: 925-4103

Forestry
Suite 6000
(225) 925-4500
Fax: 922-1356

Management & Finance
Suite 1000
(225) 922-1255
Fax: 925-6012

Soil & Water Conservation
Suite 7000
(225) 922-1269
Fax: 922-2577

Dear Mr. Purpera:

The Louisiana Department of Agriculture and Forestry (LDAF) is in receipt of the reportable audit finding pursuant to your letter dated February 12, 2020. The LDAF concurs with the finding.

To address the finding regarding controls over suspension and debarment requirements, the LDAF is working on a plan to implement procedures to perform a check of federal records to ensure none of the five food banks are excluded or disqualified from participating in the federal program. Additionally, the contacts or agreements with the food banks will be amended to include a term or condition which requires compliance with applicable suspension and debarment requirements. Please note that none of the five food banks have been suspended or disbarred to date.

Kevin Finley, Deputy Undersecretary, will ensure this corrective action is completed by June 30, 2020.

Sincerely,

Dane Morgan, Assistant Commissioner
Office of Management and Finance



Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
(F) 225.342.8636
www.dcfcs.la.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

December 10, 2019

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has received the finding titled "Control Weakness over Foster Care Payments". DCFS concurs with the finding.

DCFS will closely monitor a reporting tool used to notify when placement authorizations have expired. Foster Care State Office staff will monitor the reporting tool and conduct a review on the last week of every month to ensure all foster children have an updated placement authorization. DCFS will provide refresher training to field staff on monitoring placement authorizations on a regular basis. The training will also remind staff of the requirement to update a placement authorization within 24 hours of a placement change. The Foster Care unit will begin monitoring the reporting tool immediately and will provide a refresher training to field staff by December 31, 2019.

DCFS will update policy to clarify allowable costs and add more details for coding expenditures. DCFS will provide more examples of allowable costs in the TIPS Code Section and within Foster Care policy. The updated policy sections will be provided to field staff directly responsible for processing payments to ensure there is a clear understanding and provide instructions on how a request for guidance for future miscellaneous expenditures should be handled. The Foster Care unit will update and distribute policy changes to field staff by February 2020.

The contact person for DCFS' Foster Care program is LaTrese LeCour, Child Welfare Manager 1, and she can be reached at (225) 342-4005 or LaTrese.LeCour.DCFCS@la.gov.

Sincerely,

Marketa Garner Walters
Secretary





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

December 11, 2019

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has received the finding titled "Noncompliance and Control Weakness relating to the Temporary Assistance for Needy Families (TANF) Work Verification Plan."

The finding states that after reviewing 60 participants' work activity records, 11 work-eligible participants had no work activity hours or did not have adequate supporting documentation of work activities. DCFS concurs that supporting documentation of work activities was not adequately maintained.

The finding also states that the Louisiana Workforce Commission (LWC) has not ensured that participants are engaged in the minimum number of work activities each month and is therefore not meeting all contract requirements. DCFS concurs that LWC is not meeting contract requirements.

DCFS Economic Stability staff will continue to monitor and review work program cases managed by LWC. The new Louisiana Integrated Technology for Eligibility (LITE) system began pilot operations in November of 2019 with statewide implementation scheduled for February of 2020. LITE will replace the current job-tracking system and will feature real-time data entry and on demand reports. The DCFS Economic Stability Section will institute an enhanced monitoring plan that will identify participant cases with no work activities and cases that are not meeting the minimum number of work hours. Identified cases will be reported to LWC Management for follow-up with their work activity staff.

LITE will also be enhanced to contain a supporting document repository. This will minimize missing documentation.

The contact person for DCFS' TANF program is James Vidacovich, Economic Stability Manager, and he can be reached at (225) 342-0495 or James.Vidacovich.DCFS@la.gov.

Sincerely,

Marketa Garner Walters
Secretary

An Equal Opportunity Employer





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
(F) 225.342.8636
www.dcms.la.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

December 10, 2019

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has received the finding titled "Noncompliance and Control Weakness relating to Foster Care Sub-recipient Monitoring".

The finding states DCFS did not adequately review sub-recipient Foster Care invoices to ensure reimbursements were made in accordance with approved contract rates and only included allowable dates of service. DCFS concurs with the finding.

DCFS will provide closer oversight to ensure the supporting documentation agrees to the invoice. There is a rigorous process in place at the Office of Juvenile Justice (OJJ) to review invoices; however, in order to minimize errors, DCFS will work with OJJ to ensure OJJ has adequate oversight and monitoring of invoices and supporting documentation received from the Department of Public Safety prior to submitting invoices for payment. DCFS will also inquire whether OJJ can provide documentation in an automated format that will allow for efficient verification of information.

DCFS will obtain current and new sub-recipient contracts from the Office of Juvenile Justice and will verify the daily rate invoiced agrees to the contract rate.

The corrective action plan will begin in January 2020, when the quarterly invoices are received from the Office of Juvenile Justice.

The contact person for DCFS' Title IVE Foster Care program is Melissa Kenyon, Child Welfare Manager 2, and she can be reached at (225) 342-4782 or Melissa.maiello@la.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Marketa Garner Walters", written over a horizontal line.

Marketa Garner Walters
Secretary

An Equal Opportunity Employer





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

November 13, 2019

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

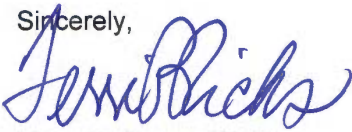
The Department of Children and Family Services (DCFS) has received the finding titled "Noncompliance and Control Weakness relating to the Temporary Assistance for Needy Families (TANF) Income Eligibility Verification."

The finding states that two of sixty client payments reviewed did not show that the income summary was reviewed by DCFS caseworkers. DCFS concurs that the DCFS caseworkers did not follow established DCFS policy regarding case processing.

DCFS Economic Stability staff continue to monthly review actions taken by caseworkers on case certifications and those reviews include ensuring that income summaries are reviewed. The new Louisiana Integrated Technology for Eligibility (LITE) system is scheduled to begin pilot operations in November of 2019 with statewide implementation scheduled for February of 2020. One enhanced feature of LITE is that it will not allow a case to be certified if income verifications are not reviewed and cleared. This will prevent any future findings on income eligibility verification.

The contact person for DCFS' TANF program is James Vidacovich, Economic Stability Manager, and he can be reached at (225) 342-0495 or James.Vidacovich.DCFS@la.gov.

Sincerely,



for
Marketa Garner Walters
Secretary



Office of Community Development
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 3, 2019

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:

The Division of Administration's Louisiana Office of Community Development (OCD) is submitting the following as a response to the Legislative Auditor's audit finding titled "Inadequate Grant Recovery of Homeowners Assistance Program Awards (HAP)."

In August 2015, OCD executed a Road Home close-out plan with HUD which formalized a partnership between the state and HUD to address noncompliance with the HAP program. The agreement was completed with cooperation of both HUD's Community Planning and Development (CPD) and Office of Inspector General (OIG) sections. The plan calls for OCD to follow its recapture policy and procedures in addition to annual monitoring by HUD. To date, HUD has performed four annual monitoring visits and has provided useful Technical Assistance while the reports from these visits have not included any findings.

Since the last LLA audit, OCD has identified an additional \$155,000 of non-compliant grants. This process has also resulted in \$2.1 million of previously non-compliant grants being removed from the list, either through documentation of compliance or grant recovery.

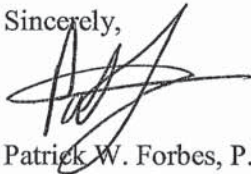
In conclusion, OCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD will also continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate.

Mr. Daryl G. Purpera
December 3, 2019
Page 2

The contact person responsible for the corrective action is Edwin Legnon, Director of Finance and Reporting for OCD. The anticipated completion date for this corrective action plan will coincide with the closing of the HAP program, once approved by HUD.

If you have any questions or require additional information, please feel free to contact us.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patrick W. Forbes', written over a horizontal line.

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
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 18, 2019

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:

The Division of Administration, Louisiana Office of Community Development (OCD) is submitting the following as a response to the audit finding titled "Inadequate Recovery of Small Rental Property Program Loans."

The Small Rental Property Program has two tiers of compliance obligations. The federal compliance requirements are for the CDBG funds issued to a borrower to meet a National Objective and be expended on an Eligible Activity. On top of the federal requirements, the State has its own program requirements. Upon the initial placement of an eligible tenant in a habitable unit at a restricted rent amount, the HUD requirements have been satisfied. Most of the matters made the subject of your report deal with the borrower's non-compliance with the State's program rules, not the HUD requirements.

OCD has allocated approximately \$649 million to the SRPP program to fund approximately 4,500 applicants and we maintain an ongoing monitoring process to promote compliance and continued existence of affordable housing. Consistent with the program's mission of preserving and expanding much needed affordable housing, OCD's primary focus for the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, i.e., creating and continuing affordable housing opportunities, as opposed to foreclosure and/or recapture of funds.

In summary, as of June 30, 2019, the LLA has determined that 1,000 applicant files have been identified as noncompliant. Of these, 153 files have been determined to be uncollectible, leaving 847 files that are actively being addressed. Using the two tiers defined above, 397 files have not meet a National Objective, while the remaining 450 have met the HUD requirements, but are non-compliant with the State's program rules.

Mr. Daryl G. Purpera
December 18, 2019
Page 2

Regarding the first group, in June 2016, OCD, 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. OCD's Legal Section and LHC program staff have been communicating with non-compliant applicants and evaluating proposed workouts. Each file is processed with a goal of either reaching compliance, securing repayment, or identifying another viable workout plan. As of June 30, 2019, of the 397 files identified, 65 applicants have become compliant or repaid their loans, 18 applicants have transferred their housing obligations to other compliant properties, and 27 have been determined uncollectable for various reasons. OCD has sent default letters and initiated recapture efforts on all remaining 287 applicants.

The 450 remaining files identified by the Louisiana Legislative Auditor (LLA) as non-compliant have met a National Objective and have satisfied HUD's requirements and, as such, are not subject to repayment to HUD; OCD's compliance and repayment efforts relating to the state imposed continuing requirements of the program are ongoing.¹ The optimal outcome of these efforts is the continued provision of affordable housing through compliance.

In conclusion, OCD and LHC will continue the efforts to recover those loans determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD will also continue to assist rental property owners to become compliant and to resolve any program 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 Director of Finance and Reporting. 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
Office of Community Development

C: Jay Dardenne, Commissioner of Administration
Desiree 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 Finance and Support Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 16, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Office of Finance and Support Services (OFSS) appreciates the opportunity to respond to the finding titled, Inaccurate Annual Fiscal Reports, resulting from the fiscal year ending June 30, 2019 Office of Group Benefits financial audit.

The Annual Fiscal Report (AFR) for the Office of Group Benefits (OGB) was submitted in its entirety using the Office of Statewide Reporting and Accounting Policy's (OSRAP's) AFR portal for the first time this fiscal year ending June 30, 2019. Prior to this fiscal year, various elements of OGB's AFR were prepared and submitted to OSRAP manually, while other elements were prepared and submitted to OSRAP using the AFR portal. With submission into the AFR Portal, the process for preparing and submitting OGB's AFR required extensive modifications to links and formulas so that various financial data located throughout the AFR workbook would integrate in such a manner to mirror the required reporting format in the portal.

OFSS has already begun reviewing and updating the AFR workbook maintained as the supporting documentation for preparing both the "Submitted" OGB AFR, which is delivered to OSRAP through the AFR portal, and the agency Other Post-Employment Benefits (OPEB) financial information, presented to OSRAP manually. Revisions to the AFR workbook will accommodate the newly created report formats; remove tabs in the workbook that are not needed for submission into the AFR portal or for agency reporting; update formulas and links as needed; and strengthen the process for reconciling reported data to the trial balance, general ledger, and supporting schedules.

Updating and revising the AFR workbook will eliminate unused spreadsheets from the workbook. The revision will simplify the volume of data analyzed, allow for data to roll up in a manner that mirrors the portal format, and make way for a more comprehensive reconciliation between the agency OPEB financial information, the "Submitted" AFR, and the general ledger, trial balance, and supporting schedules. OFSS will complete the review and revisions to the

Daryl Purpera, Legislative Auditor
December 16, 2019
Page 2

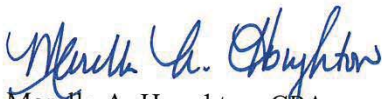
documented process for preparing OGB's AFR in sufficient time prior to beginning the process for preparing OGB's AFR for fiscal year ending June 30, 2020.

Because delays occur in receiving information from external OGB sources, OFSS is unable to complete certain aspects of the OGB AFR within the allotted time frame. As soon as OFSS becomes aware that submission of the OGB AFR will be delayed because the required information is not available, OFSS appropriately requests and obtains an extension for submitting the AFR from OSRAP. The parameters and timing for receiving actuarial data from OGB external sources are established in the contracts between OGB and the vendors. OGB has already notified the vendors of this finding, which resulted from the delay in receiving the required claims data, and has begun planning and coordinating with the vendor for receipt of this information in a more timely manner for fiscal year ending June 30, 2020. In an effort to emphasize the urgency of receiving the required information timely, OFSS will continue to coordinate with OGB in obtaining the necessary supporting documentation for preparing the OGB AFR.

The adjustments presented to OFSS that are necessary for proper presentation of the OGB financial statements in the fiscal year ending June 30, 2019 Comprehensive Annual Financial Report (CAFR) for the State of Louisiana have been accepted and made by OSRAP.

Thank you for your team's commitment to high standards and professionalism in working with OFSS and OGB during the audit. If you have any questions or need additional information, please contact Judith Jackson, Director of Financial Reporting, via email at judith.jackson@la.gov or by telephone at (225) 342-5280.

Sincerely,



Marella A. Houghton, CPA
Deputy Undersecretary

Cc: Jay Dardenne, Commissioner of Administration
Barbara Goodson, Deputy Commissioner
Desiree Honoré-Thomas, CPA, CGMA, Assistant Commissioner
Randy Davis, CPA, Assistant Commissioner
Marsha Guedry, CPA, Internal Audit Administrator
Anthony Hamilton, Audit Manager, Internal Audit
Tommy Teague, OGB Chief Executive Officer
Afranie Adomako, CPA, Director of Management and Finance
Lindsay Schexnayder, CPA, Assistant Director, OSRAP
Judith Jackson, Director of Financial Reporting

MH:bw

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

January 17, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Billing for Behavioral Health Services

Dear Mr. Purpera:

Thank you for the opportunity to respond to the reportable audit finding in the Single Audit Report for the State of Louisiana on Inadequate Controls over Billing for Behavioral Health Services. The Louisiana Department of Health (LDH) is committed to ensuring the integrity of the Medicaid program, and it appreciates the efforts of the legislative audit team toward that end.

We have reviewed the findings and provide the following response to the recommendations documented in the report.

Recommendation: LDH management should implement adequate internal controls to ensure that claims and encounters are coded correctly, which could include edit checks to deny improper billings.

LDH Response: LDH does not agree with this recommendation.

This recommendation is inconsistent with a risk-based managed care model. While federal law mandates that Medicaid MCOs be paid an actuarially sound rate, there is no federal requirement that plans pay their providers in a particular way or at a particular level. Most states elect to take a hands-off approach to provider reimbursement and claims processing by MCOs. Some states set minimum requirements, often benchmarking from fee-for-service, like Louisiana. Additionally, MCOs have the flexibility to pay their providers higher than fee for service. With provider reimbursement being among the most critical factors contributing to provider participation in MCOs, this flexibility enables MCOs to maintain an adequate network, particularly in rural areas and for provider types in short supply.

Mr. Daryl G. Purpera
January 17, 2020
Page 2

LDH holds the MCOs accountable for implementing necessary claims payment system edits, as identified in Section 17.2 of the current contracts. In order to meet these requirements, the MCOs employ a variety of edits that are not dependent on modifiers, including the use of information readily available through interfaces with their provider enrollment and service authorization data. Based on further review of the claims identified by LLA, preliminary feedback from the MCOs indicate that claims were paid correctly because information such as provider qualifications captured during provider enrollment and member's date of birth captured in their member file can be used in place of the modifier to properly pay the claim and reduce administrative burden on providers.

Further, post-payment reviews are a core component of a risk-based managed care model. Numerous reviews of behavioral health claims and encounters have been and continue to be conducted by the Surveillance and Utilization Review Subsystem Unit (SURS), the Unified Program Integrity Contractor (UPIC) and the MCOs to ensure that claims are paid appropriately. These reviews preserve flexibility for payment variances while ensuring program integrity with more depth than edit checks can provide.

It would also be inconsistent with a risk-based managed care model, and inappropriate for LDH to limit encounter acceptance to only those encounters that are in alignment with the Medicaid fee schedule. While the MCOs are required to provide all of the services listed on the Medicaid fee schedule, the fee schedule defines only the minimum services that must be provided and the minimum amount that should be paid for those services. Section 9.2 of the current contract requires MCOs to provide reimbursement for defined core benefits and services provided by an in-network provider at a rate of reimbursement that is no less than the published Medicaid fee-for-service rate in effect on the date of service or its equivalent, unless mutually agreed to by both the plan and the provider in the provider contract.

You may contact Michael Boutte, Medicaid Deputy Director, at (225) 342-0327 or via e-mail at Michael.Boutte@la.gov with any questions about this matter.

Sincerely,



Cindy Rives
Undersecretary

CR/vb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

December 26, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadquate Internal Control over Healthy Louisiana Premium Payments

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 16, 2019, regarding a reportable audit finding for the Single State Audit on Healthy Louisiana premium payment mismatches with recipient eligibility types. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should identify the causes for all existing mismatches premium payments. LDH should also establish controls to ensure premium payments are made based on recipient eligibility and ensure timely adjustment when premium payments do not match eligibility due to eligibility changes after the payment.

Response:

LDH concurs with this recommendation. The primary drivers of mismatches occurring between eligibility types and premium payments is due to eligibility changes after the payment is made and overlapping enrollments, or due to changes in eligibility between when the premium payment report is generated and payment actually rendered. There will always be a need to adjust eligibility and claims and adjust reporting due to timing issues of new eligibility information received. The Center for Medicare & Medicaid Services (CMS) allows states to report additional expenditures applicable to a service period up to two years after the date of original service payment.

LDH corrected the payments by November 2019 and also modified the monthly demographic adjustment process to reduce these occurrences resulting from overlapping enrollments and changing eligibility. When LDH upgraded its eligibility system (LaMEDS), it increased the number and timeliness of eligibility changes being transmitted to the mainframe based payment system. As a result, LDH and its fiscal intermediary, DXC, implemented a corrective action in November 2019 that updated the adjustment process to include a secondary query to identify and address additional mismatches generated from updates passing through the more robust eligibility system.

Mr. Daryl G. Purpera
December 26, 2019
Page 2

Additionally, LDH is exploring options for alignment of premium payment reporting, review and disbursement. Current operations are to generate the premium payment report for review and approval on a Monday and LDH reviews and approves within 48 to 72 hours, after which payment processing occurs. During that period, eligibility can change with retro-adjustments and the payments are generated based on the approved premium report rather than the current eligibility status in LaMEDS. This timing gap sometimes causes a mismatch; however, LDH must also have adequate controls to approve premium disbursement. As a corrective action, LDH will develop a preventative or reconciliation process to ensure that premium payments align with updates in eligibility, while also allowing for some form of continued monitoring controls to be in place.

You may contact Mitzi Hochheiser, Medicaid Chief Technology Officer, at (225) 342-8935 or via e-mail at Mitzi.Hochheiser@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives". The signature is written in a cursive, flowing style.

Cindy Rives
Undersecretary

CR/jlk

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

January 8, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Medicare Buy-In

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 26, 2019, regarding a reportable audit finding for the Single State Audit on Medicare Buy-In Variances. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should develop formal procedures to ensure Buy-In variances are addressed on a consistent and timely basis.

Response:

LDH concurs with this recommendation. The primary drivers of variances occurring between the Center for Medicare & Medicaid Services (CMS) and LDH as it pertains to Buy-In are demographic discrepancies between the two agencies. As a corrective action, LDH maintains a separate table to store this information to crosswalk with CMS data, which allows the Buy-In to start and initiates Medicare premium payments.

LDH implemented the corrective action plan using a separate table on December 13, 2019. LDH also found Buy-In segments that had previously erred out due to the demographic discrepancies and resent the corrections to CMS on December 20, 2019. LDH has received the return file and is analyzing it for any additional corrections.

You may contact Mitzi Hochheiser, Medicaid Chief Technology Officer, at (225) 342-8935 or via e-mail at Mitzi.Hochheiser@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives".

Cindy Rives
Undersecretary

CR/gt

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

October 29, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Monitoring of Abortion Claims

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated October 15, 2019, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to monitoring of abortion claims. LDH appreciates the opportunity to provide this response to your findings.

For the below mentioned reasons, LDH does not have any evidence that abortion claims that did not meet the exception criteria were paid within managed care and fee for service (FFS) based on federal requirements. However, your report highlighted some places where additional clarity could be beneficial to the process. As such, LDH will take some additional steps, outlined below, to further improve how these claims are handled.

As your office is aware, the vast majority of Medicaid services are provided through managed care contracts with Managed Care Organizations (MCOs). The contracts, specifically in Section 6.17, provide that all abortions must be prior approved before the service is rendered to ensure compliance with federal and state regulations. Further, by operation of contract language, the MCOs are restricted to providing abortions in conformity with the federal "Hyde Amendment" and only in specifically delineated circumstances. As a control in these situations, a physician must certify that these circumstances are currently present and what conditions led to that conclusion. The physician must then obtain full informed consent. The MCO contracts expressly prohibit the provision of any other abortions as an MCO benefit. These requirements are not new, and the provider community is well aware of their responsibilities in this regard.

Currently, as a mandatory reporting requirement, LDH obtains a report entitled "End of Pregnancy" from the MCOs. This report provides documentation on the number of pregnancy terminations and also provides specifics on the procedure/event that led to the termination. While this report has, to date, only been used for eligibility purposes, LDH will begin to use this report as part of its plan to improve the handling of these claims discussed below.

Mr. Daryl G. Purpera
October 29, 2019
Page 2

In managed care and FFS, auditing for compliance in this area is labor intensive. Administrative information on claims is never sufficient to establish whether an abortion was in compliance with relevant federal and state regulations. There are not diagnosis codes that precisely map to the exceptions (endangerment of life, rape, or incest) nor are their conventions on how to code abortions that are necessary due to these exceptions.

To enhance monitoring of abortion claims for compliance with federal and state regulations, LDH will take the following steps.

1. LDH will modify the “End of Pregnancy” monthly report to require the MCOs to include paid claims for abortions that conform with the Hyde Amendment. LDH will also ensure that the form captures member identifying information, the reason for the services, the date of the procedure/event, and the claim type.
2. LDH will also mandate that the MCOs provide each hard copy claim with the required supporting documentation outlined in the Medicaid Professional Services manual with the monthly report mentioned above.
3. LDH will then conduct a review of each claim, including review of the claim and the required supporting documentation. These reviews will be compared to the regular reporting to confirm their validity. If validity is not confirmed and/or it is determined that claims are paid without proper documentation/against policy, the report will be rejected and the MCOs will be directed to void any such claims.
4. With implementation of this process, LDH will conduct a retrospective review using claims/ encounters from this year and last year for induced abortion. However, complexity arises in the claims review as the procedure code does not identify the reason for the induced abortion, i.e., whether it meets Hyde Amendment criteria or not. Therefore, during this review, LDH will refine the process and look for further improvements.
5. LDH will also reach out to other state Medicaid programs to determine their compliance processes. If any “best practices” are identified, LDH will look to integrate them into the process.
6. LDH has recently assigned a Program Manager to focus on Women’s Health and be an LDH subject matter expert.
7. Effective October 1, 2019, LDH began implementation of these changes. The person responsible for this process improvement plan is Michael Boutte.

Sincerely,



Cindy Rives
Undersecretary

CR/sr

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 5, 2019

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 reviewed the above referenced audit finding and provide the following response to the recommendation documented in the report.

Recommendation: LDH should ensure that expenditures are accurately classified in the statewide accounting system and federal expenditures are reported accurately by appropriate category on the required quarterly federal reports.

LDH Response: Management concurs that, for fiscal year 2019, LDH failed to accurately capture the SUD waivers on the correct line on the Quarterly Federal Reporting report. However, there are no questionable cost as there was not a misstatement of total expenditures. The error was detected internally by LDH and the correction was made on the September 2019 report.

LDH management recognizes its responsibility of accurately reporting financials and will implement a corrective action plan that will encompass a thorough review and testing of the mapping of expenditures in the statewide accounting system. The anticipated completion date of this corrective action plan is April 30, 2020. Helen Harris, LDH Fiscal Director, is responsible for the execution and implementation of this correction action. You may contact Helen Harris, Fiscal Director, at (225) 342-4160 or via email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,


Cindy Rives
Undersecretary

c: Pam Diez
Helen Harris
Angel Cavaretta

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

January 17, 2020

Daryl, G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, La. 70804-9397

RE: Inadequate Controls over Waiver Services Providers

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of a draft correspondence from the Louisiana Legislative Auditor (LLA) dated December 30, 2019 regarding a reportable audit finding related to waiver services that were not documented in accordance with established policies. LDH appreciates the opportunity to provide this response to your office's finding.

LLA Recommendation:

LDH should ensure all departmental policies and federal regulations for waiver services are enforced, including documentation to support claims and evidence deviations from the approved Plan of Care (POC) meet the needs of the recipient. In addition, LDH should ensure all provider manuals are updated timely.

Response:

LDH concurs with the LLA finding and recommendation.

LDH notes that these findings did not result in any negative financial impact to the State. Our review of the cited claims confirmed that all services billed and paid were appropriately authorized and delivered and that documentation did confirm service delivery. Furthermore, though the reasons for deviations from the POC were not documented according to policy, the deviations did not have negative impact on the health or welfare of the recipient.

Providers are allowed to deviate from the schedule for service delivery outlined in the waiver POC if those deviations are agreed to or at the request of the participant and assure that the needs of the participant are met. The reasons for deviation should be documented and POCs updated if the deviation is ongoing and not temporary in nature. To assure that services are being delivered in accordance with participant needs and preferences, all recipients of New Opportunities Waiver (NOW), Residential Options Waivers (ROW) and Community Choices Waiver (CCW) are contacted monthly, face-to-face or by phone, by their Support Coordination Agency. The participant, their responsible

Mr. Daryl G. Purpera
January 17, 2020
Page 2

representative(s) and/or their legal guardian is asked about service delivery; and if they are unhappy about the services being provided or deviations in their schedule, this is reported to their support coordinator, the Local Governing Entity (LGE) or the OAAS Regional Office.

The recent implementation of Electronic Visit Verification (EVV) provides an additional tool for monitoring the timing of service delivery and significantly reduces the risk of incorrect or fraudulent billing.

LDH will provide trainings to providers and Support Coordination Agencies at the quarterly trainings throughout the state by 08/31/2020 in regards to the documentation requirements (e.g. progress notes documentation, documenting when a worker deviates from the recipient's POC, etc.).

LDH will also meet with the providers that were identified in this audit to provide one-on-one training regarding the documentation issues stated in this audit finding.

Recommendation:

LDH should ensure all provider manuals are updated timely.

Response:

LDH concurs with the LLA that the NOW and ROW manuals should be updated timely. The manuals will be updated to reflect the implementation of EVV, and the requirements of the documentation needed. This will be completed by 06/30/2020.

You may contact Julie Foster Hagan, Assistant Secretary OCDD, at (225)-342-8765 or via e-mail at Julie.Hagan@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives". The signature is written in a cursive style with a small dot above the 'i' in "Rives".

Cindy Rives
Undersecretary

CR/vb/ap

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

December 26, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 16, 2019, regarding a reportable audit finding for the Single State Audit on use of tax data for MAGI-based eligibility decisions. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should design and implement adequate internal control to ensure and document accurate MAGI-based eligibility determinations. In addition, LDH should consider using federal tax data to verify critical Medicaid and LaCHIP eligibility factors that cannot be verified by other electronic sources.

Response:

LDH concurs in part with this recommendation. LDH has adequate controls over MAGI-based eligibility determinations due to the new eligibility system, LaMEDS, using multiple electronic data sources for verification, which it documents through an extensive audit trail. Additionally, in October 2019, LDH began using federal tax information (FTI) in a post-eligibility review process where there is a significant discrepancy between income reported for eligibility and income reported for federal tax purposes.

Though LDH submitted multiple plans for use of FTI in the eligibility process through LaMEDS to the Internal Revenue Service (IRS) in order to begin use in May 2019, all were rejected for potential security concerns, which delayed implementation. A final solution was approved for use of FTI in a separate secure environment outside LaMEDS, and as of June 23, 2019, LDH began receiving FTI. Due to the lengthy processing of required background checks and installing the building requirements for

Mr. Daryl G. Purpera
December 26, 2019
Page 2

the secure workspace in which Medicaid staff can view and work with FTI, actual review of the FTI data actually started in October 2019.

Putting the FTI data into LaMEDS itself will not be approved by the IRS without ending the current audit trail on income sources currently built into LaMEDS. This was a major improvement with the new system, which not only helps LDH to better serve our members and make correct eligibility decisions but also assists the auditor in its audit function. Since removing this audit trail in LaMEDS is impractical, LDH commits to working with the auditor on building regular statistical data reports on FTI, which do not violate LDH's IRS agreement and are in compliance with law, that the auditor can use for review. Additionally, LDH has previously provided design documentation on the separate FTI environment and will continue to provide its post-eligibility review process documentation to address concerns over inadequate controls in the MAGI-based eligibility determinations. Going forward, LDH will also investigate procedures in collaboration with the auditor to address its audit scope limitation relative to FTI.

You may contact Tara LeBlanc, Medicaid Deputy Director for Eligibility, at (225) 219-2329 or via e-mail at Tara.LebLANC@la.gov with any questions about this matter.

Sincerely,



Cindy Rives
Undersecretary

CR/jlk

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

October 29, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance on Managed Care Premium Payments

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated October 15, 2019, regarding a reportable audit finding related to Managed Care Premium Payments. LDH appreciates the opportunity to provide this response to your office's findings.

LDH does not dispute the dates of the relevant premium payments, the rates used to make said payments, or the dates of contract amendment approvals; however, LDH does not concur with the characterization that the rates used were inappropriate or any inference that the premium payments were improper or out of compliance. In order to fully understand LDH's position, it will prove useful to provide an overview of the managed care payment process as required by federal regulations.

In pertinent part, federal regulations governing Medicaid managed care can be found in Title 42, Part 438, of the Code of Federal Regulations. In regards to payment, the over-riding principal is that payments to participating Managed Care Organizations (MCOs) must be actuarially sound. As provided for in federal regulation, these rates must be projected to provide for all reasonable, appropriate, and attainable costs that are required under the terms of the contract and for the time period specified in the terms of the contract. For all time periods mentioned in the reportable finding, LDH is of the opinion that the per member, per month rates (PMPMs) were rates that were certified as actuarially sound by LDH's contracted actuaries.

In regards to the first finding, it is correct that LDH made premium payments in July 2018, for May 2018. It is also true that Contract Amendment 14 was not signed fully until October 2018, then submitted to the Office of State Procurement (OSP). However, the premium payments that were made were premiums that were certified as actuarially sound rates. If the rates were eventually not approved, LDH represents that it would have adjusted the payments accordingly. At this stage, LDH was simply trying to provide for PMPM payments at the rate that Mercer, its actuary, had certified as sound. This explanation also applies to the second finding.

Mr. Daryl G. Purpera
October 29, 2019
Page 2

In regards to the third and fourth bullets, the actions and dates contained therein are accurate. While it is true that the rate certifications in Amendment 15 and 16 were valid through January 2019 and March 2019 respectively, these rates did represent the latest actuarially sound rates in the amendments approved by OSP. Further, pursuant to its contract with the MCOs, LDH had a legal obligation to make a PMPM payment in order to remain in contract compliance. Thus, LDH had a choice of either paying the latest actuarially sound rate that was approved by OSP or paying the latest Mercer-approved rate as above. As detailed in your findings, LDH did in fact adjust the February and April payments based on future approvals. LDH does not agree that the prior payments were inappropriate rates.

In closing, there was no fiscal impact as a result of these actions and it is the position of LDH that we will always be faced with this issue due to the lag between the rate certification period end and OSP/CMS approval of the new certified rates. The situation and lag will intensify in cases of multiple amendments throughout the contract year. Thus, it is the opinion of LDH that this is an inevitable part of the process in setting managed care per member per month payments.

Sincerely,



Cindy Rives
Undersecretary

CR/sr

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 2, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Managed Care Provider Enrollment Requirement

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated November 15, 2019, regarding a reportable audit finding related to Managed Care Provider Enrollment. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should ensure that all providers are screened, enrolled, and monitored as required by federal regulations.

Response:

LDH concurs with your finding that LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. LDH has negotiated a contract with Verisys Corporation for the enrollment and screening of all managed care providers, as well as enrollment, re-validation and screening of all fee-for-service providers. We anticipate that the new enrollment system will go live early in FY 21 and that enrollment of providers should be completed well before the end of FY 21. We continue to keep CMS informed of our progress toward implementation of the new system.

LDH currently collects provider information from the MCOs including name, specialty, date of birth, social security number, and state license or certification number on all providers enrolled with the MCOs. This data is compared to the USDHHS-OIG List of Excluded Individuals/Entities (LEIE) on a monthly basis to ensure that excluded individuals/entities are not enrolled with the Managed Care Providers. Encounter data from the managed care organizations is compared to the System for Award Management (SAM) database for excluded companies or individuals on a quarterly basis. LDH is exploring other options to ensure that payments for services provided to Medicaid recipients are not made to individuals or entities that are prohibited by law from receiving such payments.

Mr. Daryl G. Purpera
December 2, 2019
Page 2

You may contact Virginia Brandt, Compliance Officer at (225) 219-3454 or via e-mail at Virginia.brandt@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives". The signature is written in a cursive style.

Cindy Rives
Undersecretary

CR/vb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 6, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Prenatal Service Third-Party Liability Requirements

Dear Mr. Purpera:

On behalf of the Louisiana Department of Health (LDH), I hereby acknowledge receipt of your correspondence dated November 25, 2019, related to a reportable audit finding for LDH. Specifically, the reportable finding was related to LDH controls to ensure compliance with CMS Third-party Liability (TPL) requirements for prenatal and pregnancy related services. Further, the finding expressed your office's opinion that, as a result of LDH's alleged lack of controls, Medicaid and LaCHIP programs may have paid full or partial claims that were the responsibility of other payers. LDH appreciates this opportunity to respond to the reportable finding and will address it specifically below.

LDH concurs in part with this finding. While it is true that United States Code was amended in this area to require "cost avoidance" instead of "pay and chase", the implementing Code of Federal Regulations (CFR) provision has not been updated. Further, the Centers for Medicare and Medicaid Services (CMS), LDH's federal regulator, released guidance on November 14, 2019 regarding implementing "cost avoidance" in this area. Finally, the LDH contracts with the Medicaid Managed Care Organizations (MCOs), as well as, the current Medicaid State Plan which is required for LDH to claim federal funds, refers to the CFR provisions, requiring compliance therewith.

In regards to Medicaid managed care, LDH, per contracts with Medicaid MCOs, is required to pay per member, per month capitation payments for Medicaid eligible enrollees. This capitation payment is contractually required regardless of whether the enrollee seeks covered services. Thus, it is the position of LDH that the capitation payments made were proper. Finally, after discussions with LDH's actuary, the possibility of TPL is factored into the calculations of the above-mentioned capitation payments¹.

¹ While potentially not relevant to the issue at hand, LDH does not consent to the characterization of the maternity "kick" payments as CMS defined "supplemental" payments

Mr. Daryl G. Purpera
December 6, 2019
Page 2

LDH does plan to immediately update the relevant State Plan provisions, through the amendment process. LDH will also revise the current fee for service procedures and amend the MCO contracts to be consistent with the guidance provided by our federal regulators. Also, in order to fully close the loop, La. R.S. 46:446.3 would also need to be amended to be consistent with the new federal law, although LDH does not need this statutory change in order to implement the new federal requirement.

You may contact Mitzi Hochheiser, Medicaid Deputy Director, at (225)342-8935 or via e-mail at Mitzi.Hochheiser@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives".

Cindy Rives
Undersecretary

CR/vb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 5, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Provider Revalidation and Screening Requirements

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated November 21, 2019, regarding a reportable audit finding related to Provider Revalidation and Screening Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should ensure that all providers are screened based on categorical risk level upon initial enrollment, re-enrollment, and revalidation of enrollment as required by federal regulations. Also, LDH should perform revalidation of enrollment on all providers at least every five years. In addition, LDH should ensure all required databases are checked at least monthly.

Response:

LDH concurs with your finding that LDH did not perform five-year revalidations and has not screened previously enrolled providers based on categorical risk of fraud, waste or abuse. LDH also concurs with your finding that required monthly SAM database checks have not been performed. LDH has negotiated a contract with Verisys Corporation for the enrollment and screening of all fee-for-service providers, as well as the enrollment and screening of all Managed Care Providers. We anticipate that the new enrollment system will go live early in FY 21 and that enrollment of providers should be completed well before the end of FY 21. We continue to keep CMS informed of our progress toward implementation of the new system.

LDH does wish to point out that although SAM database checks have not been performed on a monthly basis for all providers, quarterly SAM database checks have been completed for those providers who have received payments from LDH and/or the Managed Care Organizations. LDH is currently exploring other options to ensure that payments for services provided to Medicaid recipients are not made to individuals or entities that are prohibited by law from receiving such payments.

Mr. Daryl G. Purpera
December 2, 2019
Page 2

You may contact Virginia Brandt, Compliance Officer at (225) 219-3454 or via e-mail at Virginia.brandt@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives". The signature is written in a cursive style.

Cindy Rives
Undersecretary

CR/vb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 5, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Third-Party Liability Assignment

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated November 21, 2019, to Dr. Rebekah Gee, Secretary of LDH regarding a reportable audit finding. Specifically, this audit finding related to LDH's alleged non-compliance with Third-party liability (TPL) assignment and alleges that this finding has been repeated for three consecutive years. As always, LDH appreciates the opportunity to respond to this reportable finding by your office.

At the outset, LDH wants to make it clear that it is of the opinion that persons who applied for Medicaid electronically under the "pre-LaMeds system" did in fact receive notification of assignment of rights to third party benefits that satisfies the requirements of 42 CFR 433.146. This was accomplished via inclusion of such language in the online application and the applicants' acknowledgement thereof. However, LDH does understand that the LLA is of the opinion that proof of notification must be maintained in each recipient file. LDH CONCURS that this was not done prior to the implementation of the LaMeds electronic application and LDH did not take actions to remedy the lack of documentation in the file retroactively. In order to remedy this and cover the retroactive period, LDH's Plan of Correction (POC) involves including the proper notification language as required by the Code of Federal Regulations in upcoming Decision Letters for all approvals and renewals, which each Medicaid recipient will receive, at least, annually. LDH will then insure that such proof will be placed in the individual eligibility files. This POC will be implemented as soon as the contractual process with our vendor allows. Please be aware that this process will also be followed in the Children's Health Insurance Program (LaCHIP).

Erin Campbell, Interim Medicaid Director, is responsible for the implementation of this corrective action. You may contact her at (225)342-9767 or via email at Erin.Campbell@la.gov with any questions about this matter.

Sincerely,

Cindy Rives
Undersecretary

John Bel Edwards
GOVERNOR



Stephen Russo
INTERIM SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

February 5, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Single State Audit on Weaknesses in Controls over LaMEDS

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 30, 2020, regarding a reportable audit finding for the Single State Audit on Weaknesses in Controls over LaMEDS. LDH appreciates the opportunity to provide this response to your office's findings.

Finding:

LDH did not follow established procedures for user access control and lacked monitoring procedures for reviewing user access, override logs, audit logs, and underlying database changes.

Recommendation: Management should immediately disable a separating employee's access and hold supervisors responsible for requesting removal; perform user access reviews at least bi-annually and update all changes a result of the reviews; establish procedures for monitoring non-LDH contract employees, and establish procedures for reviewing user access, override, logs, and audit logs.

Response:

LDH partially concurs with these overall findings, as noted below.

- LDH concurs with the finding regarding removal of separated employees. Processes are in place to remove systems access for separated employees. These processes are outlined in the off boarding procedures for all outgoing LDH employees. This is not LaMEDS-specific guidance, but general guidance for access to all LDH systems. Supervisors are required to follow onboarding and off boarding procedures in their annual Performance Evaluation Planning document. To ensure future compliance, LDH will send reminders to all staff and revisit training efforts around off boarding employees by the end of February 2020. Additionally, LDH is exploring processes with the Office of Technology Services (OTS) to automate employee deactivation in LaMEDS with other systems deactivation at separation, as well as a new process whereby LDH generates lists of separated employees on a regular cadence for review and processing.

Mr. Daryl G. Purpera
February 5, 2020
Page 2

- LDH does not concur with the finding regarding user access review. CMS requires that LDH conduct an annual review. For LaMEDS, the annual review would be performed in November 2019, one year post go-live, and not in state fiscal year 2019. The annual review is currently in progress, though it was initially delayed due to the recent ransomware attacks in November 2019. However, as an extra measure, LDH also did an informal review in early 2019.
- LDH concurs with the finding that we lacked a process of tracking non-LDH contract employees access to LaMEDS. Currently, LDH employee information is captured in the Active Directory (AD). Supervisors are responsible for updates to the AD at onboarding. Currently, the AD does not capture information to denote who is a contractor. As part of a corrective action measure, LDH is working with the OTS to create an indicator for contractors. Once this is in place, LDH will train supervisory staff to incorporate the contractor indication step into onboarding of new employees.
- LDH concurs with monitoring overrides in LaMEDS. Corrective action will be taken to formalize a process for monitoring by the end of February 2020. This will incorporate a review of 5% of non-appeals overrides, and the maintenance of the records of these findings.
- LDH cannot respond to the finding regarding the monitoring of audit logs and underlying database changes as written without further specificity. CMS guidance does not require review of all audit logs and database changes. Since specific logs were not identified in the audit, LDH is unable to address particular issues. Such broad based monitoring is not standard industry practice in the absence of greater specificity. LDH is committed to working with the auditor to clarify any particular area for improvement.

Finding:

LDH lacked a formal process for monitoring and timely resolving logged interface errors.

Recommendation: LDH should establish formal procedures for monitoring interface errors.

Response:

LDH partially concurs with this finding. There is a formal process for error standardization in the 1.045 Detailed Design Specification Document for LaMEDS at section 4.4. It contains steps for particular errors. As a result, LDH system section staff work all daily batch file exceptions that fall out due to interface errors. This includes but is not limited to Medicaid Management Information System (MMIS) errors, State Data Exchange (SDX) errors, BENDEX errors, etc. OTS, and their contractor Deloitte, are responsible for monitoring and responding to all other real-time interface errors that get logged (e.g., LA Automated Management Information System, TALX – The Work Number, Louisiana Workforce Commission, etc.). However, these procedures will be reviewed for consideration of additional detail that would further mitigate inconsistent application and improve eligibility verification accuracy.

Finding:

The agreement between LDH and OTS did not provide for availability monitoring of hardware and software managed and supported by OTS.

Mr. Daryl G. Purpera
February 5, 2020
Page 3

Recommendation: LDH should update its agreement with OTS to require availability metrics and obtain and monitor achievement of agreed upon availability levels.

Response:

LDH concurs in part with this finding. Inclusion of Service Level Agreements (SLA) into the Memorandum of Understanding (MOU) would require these metrics to be included for all systems under LDH, many of which are evolving over time and do not have the same availability and monitoring metrics. Any agreements should be established at an operational level, by system and program. LDH and OTS will review program operational documentation for inclusion of metrics for availability monitoring and establishment of a ready action plan for accountability by March 31, 2020.

You may contact Mitzi Hochheiser, Medicaid Chief Technology Officer, at (225) 342-8935 or via e-mail at Mitzi.Hochheiser@la.gov with any questions about this matter.

Sincerely,


Cindy Rives
Undersecretary

Enclosure [1]

CR/gt

JOHN BEL EDWARDS, Governor

Office of Juvenile Justice



JAMES BUECHE, PH.D, Deputy Secretary

December 6, 2019

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

Please allow this to serve as the official response for both the Management Letter and the Single Audit Report in reference to the finding concerning Noncompliance and Control Weakness Relating to Foster Care Billings.

The Office of Juvenile Justice (OJJ) does concur with the finding. The agency has a responsibility for ensuring that the Foster Care maintenance invoices are properly reviewed and contain only allowable expenses. In doing so, the agency must ensure that the Department of Public Safety's (DPS) Accounting Section as well as the receiving agency, the Department of Children and Family Services (DCFS), are aware of any changes related to the programs in which it seeks reimbursement for. This did not occur after there were rate changes resulting from a recent advertisement and Request for Proposals.

Effective immediately, the Undersecretary, Garry T. Williams, will ensure changes in rates are communicated to the DPS Accounting Section. Wayne Tedesco, in the DPS-Accounting Section, will ensure the billing document, which is submitted to the DCFS for reimbursement, contains the current rates for all providers. In addition, the Program Specialists and the Program Manager, Karli Pullard, will ensure that the Provider Invoices reflect the contracted rate and seek payment for the proper number of days. The agency will also communicate with the DCFS to discuss processes and seek feedback on any additional safeguards and back up documentation that can be put in place or provided.

Sincerely

A handwritten signature in blue ink that reads "Garry T. Williams".

Garry T. Williams
Undersecretary



Finance & Administration

January 28, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dr. Mr. Purpera:

In conjunction with the legislative audit of LSU, Sponsored Program Accounting (SPA) concurs with the repeat finding concerning Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements due to a 2 year corrective action plan.

Finding:

Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements

Response to Finding:

In FY 2018, LSU began work to track and monitor key personnel on an annual basis. However, the corrective action plan required creating new data fields and reports in our accounting software system. During April 2019 (FY19), SPA was able to go live with these data fields and began the data entry to populate the information for tracking. During FY 2020, LSU has continued the progress of data entry in the data fields and is on track to have the corrective action plan fully implemented by June 30, 2020.

Persons Responsible:

Jaime Estave, Director of Sponsored Program Accounting, LSU A&M and LSU Ag Center
Jan Bernath, Director of Accounting Services, LSU Ag Center

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel T. Layzell", is written over a faint, larger version of the same signature.

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Finance & Administration

January 28, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dr. Mr. Purpera:

Louisiana State University and Related Campuses (LSU) concurs with the finding regarding the noncompliance with Federal Procurement Standards.

Finding:

Noncompliance with Federal Procurement Standards

Response to Finding:

LSU obtained an exemption from Department of Health and Human Services effective September 25, 2019, that allows LSU and Related Campuses (LSU) to use the micro-purchase threshold of \$50,000 allowing us to remain consistent with state law and the University Pilot Procurement Code, LAC 34: XIII Chapters 3-25, (UPPC).

As recommended, LSU is assessing the current policy to ensure compliance with Uniform Guidance and the UPPC. If necessary, corrective measures or changes to existing policies will be in effect no later than the start of federal fiscal year 2021 (October 1, 2020).

Persons Responsible:

Sally McKechnie, Assistant Vice President for Procurement & Property Management, LSU A&M (CPO)
Jan Bernath, Director of Accounting Services, LSU Ag Center
Monica Mougeot, Director of Fiscal Operations, Pennington Biomedical Research Center

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel T. Layzell", is written over a faint, larger version of the same signature.

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Health Sciences Center

Administration and Finance

1501 Kings Highway
P.O. Box 33932
Shreveport, LA 71130-3932

O 318-675-6001
F 318-675-8412
www.lsuhsctshreveport.edu

February 14, 2020

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2019

**LSU Health Sciences Center in Shreveport
Research and Development Cluster
Management Letter and Single Audit Report**

Dear Mr. Purpera,

LSU Health Sciences Center in Shreveport is in receipt of the following audit finding:

“Weakness in Controls with Special Tests and Provisions Requirements”

LSUHSC-S partially concurs with the finding. The internal documentation -- time and effort certification report -- of the key personnel’s effort did not agree to the report submitted to the federal grantor. However, the effort reflected on the report to the federal grantor was correct, and because there were no changes in % of effort associated with this award, prior approval from the federal grantor was not required.

LSUHSC-S does concur with the recommendation that management should utilize the time & effort certifications to monitor changes in effort for key personnel and obtain written approval from the federal grantor for changes that exceed the thresholds in federal regulations.

Action Plan:

The institution is committed to the following:

- (1) finalizing and implementing formal training with the departments completing the time and effort certification reports. The completed reports will be distributed to both offices of grants accounting and grants administration for further review and additional training with the departments as necessary

Anticipated Completion Date for Action Plan: September 1, 2020 and forward

Name of Contact(s) Responsible for Action Plan:

Sheila Faour, CFO

Steven McAlister, Associate Director of Accounting Services

Bill Haacker, Assistant Director of Grants Accounting

Annella Nelson, Vice Chancellor of Research Development

Tracy Calvert, Director of OSPTT

If you have any questions or need additional information, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Jeff Reynolds', with a large, stylized flourish extending from the end of the signature.

W. Jeff Reynolds

Vice Chancellor of Administration and Finance



Health Sciences Center

Administration and Finance

1501 Kings Highway
P.O. Box 33932
Shreveport, LA 71130-3932

O 318-675-6001
F 318-675-8412
www.lsuhsctshreveport.edu

February 14, 2020

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2019

**LSU Health Sciences Center in Shreveport
Research and Development Cluster
Management Letter and Single Audit Report**

Dear Mr. Purpera,

LSU Health Sciences Center in Shreveport is in receipt of the following audit finding:

“Weaknesses in Controls Over Federal Research and Development Expenses”

LSUHSC-S concurs with the recommendation that management should monitor time & attendance records and time & effort certification reports completed by the departments to enforce the internal policies established and to ensure compliance with federal documentation requirements.

Action Plan:

The institution is committed to the following:

- (1) hiring an employee in the division of payroll to conduct training and review time and attendance records (time detail reports) with all departments to ensure compliance
- (2) finalizing and implementing formal training with the departments completing the time and effort certification reports. The completed reports will be distributed to both offices of grants accounting and grants administration for further review and additional training with the departments as necessary

Anticipated Completion Date for Action Plan: September 1, 2020 and forward

Name of Contact(s) Responsible for Action Plan:

Sheila Faour, CFO

Steven McAlister, Associate Director of Accounting Services

Bill Haacker, Assistant Director of Grants Accounting

Annella Nelson, Vice Chancellor of Research Development

Tracy Calvert, Director of OSPTT

If you have any questions or need additional information, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Jeff Reynolds', with a large, stylized flourish at the end.

W. Jeff Reynolds

Vice Chancellor of Administration and Finance



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

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(F) 225-342-4528
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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

December 10, 2019

Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 709804-9397

RE: LWC Response to Legislative Audit Finding - Inadequate Source Code Escrow Agreement

The Louisiana Workforce Commission (LWC) concurs with the finding. The Geographic Solutions, Inc. (GSI) contract was amended during 2017 to include an escrow clause to require that the source code be placed in possession with a third party vendor. However, in 2018 the audit finding concluded that the amendment should include a provision for the inclusion of infrastructure, such as computer hardware and other systems that might be required for execution of the source code. This requirement essentially mandates that LWC completely replicate the HIRE system for testing purposes and the hardware and licensing costs are well over \$625,000, which appears to be excessive as funding for unemployment insurance administration continues to decline.

Negotiations with GSI continue in an effort to find a reasonably priced solution to create a separate production environment to be used in the event of a default by GSI. Additionally, LWC will continue to work with GSI, Inc., other third party vendors, other states that have invested in GSI's product, United States Department of Labor, and the Office of Technology Services to identify other potential solutions that appropriately balances the risk imposed versus the cost of mitigating it.

Sincerely,

A handwritten signature in blue ink that reads "Bennett Soulier".

Bennett Soulier
Undersecretary



1001 North 23rd Street
 Post Office Box 94094
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John Bel Edwards, Governor
 Ava Dejoie, Secretary

Office of the Secretary

December 16, 2019

Daryl G. Purpera, CPA CFE
 Legislative Auditor
 1600 North Third Street
 Box 94397
 Baton Rouge, LA 70804-9397

RE: LWC Response to Legislative Audit Finding – Noncompliance with Subrecipient Monitoring Requirements

Dear Mr. Purpera,


The Louisiana Workforce Commission (LWC) concurs with the finding.

Corrective Action: LWC is reconstructing the monitoring process for the Workforce Innovation and Opportunity Act (WIOA) and is currently developing tools that will serve to document the monitoring activities required. Onsite monitoring of all subrecipients and issued reports will be completed no later than April 30, 2020. In addition, staff will be properly trained in the application and use of the tools to ensure that effective monitoring of the fifteen recipients is conducted in accordance with federal laws and regulations and that all work performed is properly documented in supporting records.

LWC also determined that all fifteen sub recipients submitted their required audits to the Legislative Auditor within nine months of the end of their fiscal year. These reports were publicly issued by the Legislative Auditor; unfortunately, they were not all submitted to LWC as timely, even after repeated requests for the reports. LWC will begin to use the Legislative Auditor's database to obtain and review these reports in the future when they are not submitted to LWC as required by the grant provisions. LWC will review these reports to ensure that the reports do not include issues that impact the use of WIOA funds.

If you have any questions or need additional information concerning this corrective action, please feel free to contact Harlen Henegar at hhenegar@lwc.la.gov or (225) 223-7479.

Sincerely,



Ava Dejoie
 Secretary



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Baton Rouge, LA 70804-9094

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(F) 225-342-4528
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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

December 13, 2019

Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70980-9397

RE: LWC Response to Legislative Audit Finding – Weak Security Controls

We concur with the finding that the Louisiana Workforce Commission (LWC) has not established responsibilities for monitoring Office of Information Services (OTS) employees with access to LWC systems. OTS has statutory authority over all information technology services for the state and is charged with managing all IT systems and services. While LWC may raise issues with regard to access to LWC systems, we have no legal authority or control over OTS assigning personnel administrative rights to LWC systems that are in their possession and control. However, LWC will create a written procedure to monitor employees who have access to the UI mainframe and LaWats systems. This procedure will require a quarterly report that will generate a list of all users that have been granted membership to an access control group and internal application level permissions to ensure that all access is authorized. This procedure will be complete by 12/31/2019 and monitoring will begin in January 2020.

LWC is also working closely with OTS to resolve other security issues within their realm of responsibilities.

If you have any questions or need additional information, please contact me at 225-342-3110.

Sincerely,

A handwritten signature in blue ink that reads "Bennett Soulier".

Bennett Soulier
Undersecretary

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

December 12, 2019

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Louisiana Department of Revenue's (LDR) Response to Bank Management System Refund Issue

Dear Mr. Purpera:

This correspondence serves as the LDR's official response to the finding referred to above. Key points in the summation supporting the Louisiana Legislative Auditor's (LLA) finding will be addressed to provide perspective as it relates to our position on the issue(s). Basically, we **do not concur** with the finding and submit the following information in support of our position:

The process of monitoring and releasing the direct deposit files in question was the sole responsibility of the Division of Administration - Office of Technology Services (DOA-OTS). As such, the process in question should be evaluated as a component of the LLA's audit of the DOA-OTS. LDR did not have a role in approving the direct deposit files for release to the bank.

In an effort to prevent this from happening again, LDR and OTS have implemented additional reviews, approvals and segregation of duties as enhancements to the process. The process in question has been improved by adding the following procedures:

- An email will be sent to all stakeholders with the counts of the files scheduled to go to the bank as compared to the total sent daily with the refunds generated total out of the job stream.
- LDR will approve the release of the file to the bank via email until such time that authority is given to log into Chase's Infodex system and release the daily file.
 - Any discrepancy in the comparison counts will initiate an escalation to all stakeholders for research and a final decision as to how to proceed.

Contributing to a better quality of life.

617 North Third Street, Post Office Box 66258, Baton Rouge, Louisiana 70896
Telephone (225) 219-4059 • Fax (225) 219-2114
www.revenue.louisiana.gov

Letter to: Daryl Purpera, CPA, CFE
Re: Duplicate Individual Income Tax Refunds
December 12, 2019
Page 2 of 2

- Manual review of the directories is performed.
- The release of the refund files to the bank has been removed from the DOA-OTS and is now being performed by the Department after a reconciliation of totals of the file created by the job stream and totals of the file created by the Bank Management System (BMS).
- A job step has been added to the BMS to search for duplicate file names in the archive folder. If a duplicate file name is identified, an exception will be thrown and research performed on the duplicate file.

LDR and DOA-OTS management and staff are committed to continuously evaluating and improving our processes in an effort to safeguard taxpayer data and protect the State's resources. LDR's authority to adopt rules and regulations to administer individual income tax is not at issue. In addition, it would be inappropriate to address the internal operations of the tax processing and bank management software in the regulatory domain as implied in the finding. The comment to that effect in the LLA finding is misplaced. Further, the controls over the processing of the refunds by LDR is not in question or impacted. The LLA has conflated the separate issue of releasing a payment file to the bank with the very detailed and methodical process employed by LDR in reviewing and approving individual income tax refunds. There were no errors in the latter process nor a lack of effective controls in place.

We will continue to evaluate other recommendations mentioned in your report and make the necessary adjustments as warranted by our analysis.

Clarence Lymon, Undersecretary, is the person responsible for collaborating with OTS on this matter.

Sincerely,



Kimberly Lewis Robinson
Secretary

cc: C. Lymon

Office of Technology Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 20, 2019

Daryl G. Purpera, CPA CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

RE: LDR – Duplicate Individual Tax Refunds

Dear Mr. Purpera,

We received the reportable audit finding captioned above, dated December 17, 2019, resulting from an audit of Louisiana Department of Revenue (LDR) in which the Office of Technology Services was named as being the “sole responsible party” for this release of duplicate tax refunds.

While OTS acknowledges their part in the duplicate tax refunds having been generated, this responsibility was shared with LDR. The lack of institutional control by LDR over tax refunds has since been corrected as of May 2019. A root cause analysis was conducted and a new process was established which addresses additional reviews, approvals and separation of duties to ensure that this does not happen again. The responsibility for approving financial transactions has been appropriately given back to the agency.

We thank you for the opportunity to respond to this finding and consider this issue resolved.

Sincerely,



Richard “Dickie” Howze
Chief Information Officer
Office of Technology Services

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

December 11, 2019

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Louisiana Department of Revenue's (LDR) Response to Inadequate Preparation of the Annual Fiscal Report

Dear Mr. Purpera:

This correspondence serves as the LDR's official response to the finding referred to above. Key points in the summation supporting the Louisiana Legislative Auditor's (LLA) finding will be addressed to provide perspective as it relates to our position on the issue(s). Basically, we **concur in part** with the finding and submit the following information for contextual purposes:

As stated in your analysis, gross receivables were understated by \$34.4 million or 2.2 percent. This error did occur as a result of our reliance on reports that had not been used for AFR preparation purposes in the past. However, it is our position that agency personnel acquired adequate knowledge and understanding of the information contained in the reports prior to relying on them for AFR compilation purposes. In fact, these reports had been tested for at least two years prior to utilizing them for this purpose. We accept full responsibility for the oversight and have made the necessary revisions in our data compilation and validation processes to ensure this does not occur in the future.

In consultation with the LLA, LDR has agreed to change the methodology utilized in determining the allowance for uncollectible receivables. Our **concurrence in part** is due primarily to the LLA's characterization that "LDR did not have an adequate process for estimating uncollectible accounts". For financial statement preparation and presentation purposes, there are two widely-recognized methods used in accounting for uncollectible accounts: (1) the Direct Write-off Method and (2) the Allowance Method. The direct write-off method is used when there is less emphasis placed on this method's impact on the income statement and balance sheet. Conversely, the allowance method is usually used because it provides a better matching of expenses and revenues on the income statement and ensures that receivables are stated at their

Contributing to a better quality of life.

617 North Third Street, Post Office Box 66258, Baton Rouge, Louisiana 70896
Telephone (225) 219-4059 • Fax (225) 219-2114
www.revenue.louisiana.gov

Letter to: Daryl Purpera, CPA, CFE
Re: Inadequate Preparation of the Annual Fiscal Report
December 11, 2019
Page 2 of 2

cash realizable value on the balance sheet. Immediately, one can ascertain the methodology most important and useful when considering the type of entity for which the financial statements are prepared. The methodology utilized is commonly determined by management of the entity in question and factors important to stakeholders are of primary importance when making that determination. For more than 15 years, LDR utilized the direct write-off method for determining its allowance for doubtful accounts. During this time, the Louisiana Legislature provided numerous enforcement tools for collection of delinquent accounts. These tools allowed for a lengthier collection period for unpaid taxes. As a result, fewer accounts were designated as uncollectible due to the lengthened assessment and evaluation period. In summary, LDR disagrees with the LLA's characterization of its use of the direct write-off method as being inadequate.


As mentioned herein, LDR in conference with the LLA has agreed to a new methodology for determining the allowance amount related to the qualified component of accounts receivable. This new method involves utilizing the LDR's new accounts receivable reports along with a minimum 5-year historical data collection assessment for determining the allowance account. As more data analytics tool become available as a result of anticipated upgrades to its integrated tax processing system, DELTA, LDR management will continue to evaluate these and other processes.

LDR management understands and fully accepts the responsibility and expectations as enacted per Louisiana Revised Statute 39:79. Management will continue its efforts to continuously improve the knowledge of staff and internal controls regarding processes and financial reporting.

We will continue to evaluate other recommendations mentioned in your report and make the necessary adjustments as warranted by our analysis. In addition, we welcome and appreciate your participation and partnership currently and in the future.

Clarence Lymon, Undersecretary, is the person responsible for implementing the corrective actions discussed above.

Sincerely,



Kimberly Lewis Robinson
Secretary

cc: C. Lymon



October 14, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Inaccurate Controls over Reporting Loan Program Information
in the Schedule of Expenditures of Federal Awards

Dear Mr. Purpera:

I am in receipt of a letter dated September 30, 2019 from Edward Martin, Audit Manager, regarding an audit finding related to inaccurate controls over reporting loan program information in the schedule of expenditures of federal awards. The University concurs in part with this finding.

The Schedule of Expenditures of Federal Awards (SEFA) is comprised of all federal awards received and expended by the University. The Office of Statewide Reporting and Accounting Policy (OSRAP) requires that the University prepare the SEFA in compliance with federal regulations and OSRAP guidance. As a part of these instructions, the University must prepare the Loan Program Information Schedule which, at the state level, is included as a note to the SEFA. Specific to the finding, the University offers the following:

- The University's SEFA is correct as reported to OSRAP. The inclusion of Federal Direct Loans on the Loan Program Information Schedule would not have caused the SEFA, and more specifically Note E, to be incorrectly reported in the State's Single Audit report because Note E excludes the Federal Direct Loan program. In other words, because the amount of Federal Direct Loans are not included in Note E, the incorrect inclusion of the Federal Direct Loans in the Loan Program Information Schedule is an error that does not affect the accuracy of the SEFA.
- The incorrectly reported amount related to the Federal Perkins Loan program is the result of a keying error. The University inadvertently included the value of the awards expended under the loan program instead of the year-end balance. The supporting documentation had the correctly calculated year-end balance.

Since the incorrectly reported amounts would not have caused a misstatement of the SEFA, and would have no material impact on Note E as previously stated, the University does not concur that this should be a reportable finding. The University recognizes that the SEFA, including all schedules, should be correct and will strengthen the documentation of the SEFA preparation and review processes. The University's Controller will be responsible for ensuring the implementation of these improved controls.

If you have any questions or need additional information, please feel free to contact me at (985)549-2282.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Sam Domiano', is written over a light blue horizontal line.

Sam Domiano
Vice President for Administration & Finance



March 3, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Overpayment of Student Financial Assistance

Dear Mr. Purpera:

I am in receipt of a letter dated February 20, 2020 from Edward Martin, Audit Manager, regarding an audit finding related to overpayments of student financial assistance. The University concurs with this finding.

The University agrees that sufficient controls were not in place to ensure students were eligible to receive student financial assistance. Specifically, controls were not in place to ensure aggregate loan limits were not exceeded which may cause students to be ineligible for financial aid. When the issue was initially identified, the University worked diligently to identify students enrolled in the Fall 2019 semester who were potentially impacted. As such, and as noted in the report, the University returned \$29,898 in student loans allowing currently enrolled students to regain eligibility for the Fall 2019 semester.

The University identified several areas that contributed to students over borrowing and subsequently becoming ineligible for future aid. The areas and corrective active plans are listed below:

1. Specific PeopleSoft screens were not updated timely – National Student Loan Data System (NSLDS) files that provide the aggregate loan limits were not uploaded timely into PeopleSoft, Southeastern’s current Enterprise Resource Planning System (ERP). As a result, Financial Aid Counselors were manually calculating aggregate loan limits. The NSLDS file load was corrected and now runs nightly. In conjunction with this process, Financial Aid staff were also trained to access these totals in PeopleSoft.
2. Inadequate training of staff - Over the course of the past few years, the University has experienced high staff turnover in the Financial Aid area, which contributed to training deficiencies. To ensure a stabilized and well-trained staff, the following actions will take place:
 - a. To ensure appropriate oversight, the University will seek to hire a new Director of Financial Aid due to the resignation of the current director. The position will become vacant on March 13, 2020 and will be advertised no later than Friday, March 6, 2020.

- b. To assist during the interim, the University will contract with Financial Aid Services (FAS). FAS is a leader in providing financial aid resources throughout the United States. A contract is currently being negotiated and is expected to be in place on or before April 1, 2020. The initial contract will provide interim staffing support. The University is also investigating the potential use of additional services to include such support as a review of policies, procedures and controls to ensure compliance with various financial aid programs.
 - c. Financial Aid staff were not trained to properly navigate NSLDS to view and access aggregate loan information. Training was performed on July 30, 2019 with Assistant Directors and Financial Aid Counselors. A second training was held in February of 2020 to provide an additional review as new counselors were hired. Moving forward, in advance of aid year packaging, counselors will have a training to review the information relative to aggregate loan limits.
3. Lack of controls to ensure students are eligible for financial assistance – Previously, Financial Aid Counselors had access to the “Invoke Professional Judgement” panel and functionality in PeopleSoft which could enable a manual override of an over award. This access has been revoked and is now limited to the Chief Enrollment Management Officer, the Director of Financial Aid, and the Assistant Directors of Financial Aid. As a result, Financial Aid Counselors must have a second level of approval when manually overriding an award.

The University continues to work closely with both the Louisiana Legislative Auditors Office and U.S. Department of Education to fully address this issue. Updates will be provided to the U.S. Department of Education based on the work of the Legislative Auditors. Upon final guidance from the U.S. Department of Education, funds will be returned to the appropriate agency and/or program.

It is the responsibility of the Chief Enrollment Management Officer to ensure all action items identified are completed as outlined and documented accordingly.

Sincerely,



Sara Domiano
Vice President for Administration & Finance



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

January 8, 2020

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 Southern University – Baton Rouge (SUBR) response to the finding regarding non-compliance and weakness in Controls Related to Federal Equipment Management Regulations.

FINDING: Non-compliance and weakness in Controls Related to Federal Equipment Management Regulations.

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above-noted audit finding.

The management at SUBR will review all policies and procedures regarding Federal Property Management. SUBR management will design and implement internal controls to ensure that federal equipment is properly identified in the inventory system.

The campus personnel responsible for implementing and monitoring corrective actions are Benjamin Pugh, Vice Chancellor for Finance and Administration, Monica Mealie, Associate Vice Chancellor for Finance and Administration and Comptroller, and Althea Basil, Director of Property Management. The projected deadline for completion of corrective actions is June 30, 2020.

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771.5021.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ray L. Belton".

Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

"Five Campuses, One Vision... Global Excellence"

WWW.SUS.EDU



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

January 24, 2020

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls Related to Highway Planning and Construction
Cluster Quality Assurance Requirements**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled “**Inadequate Controls Related to Highway Planning and Construction Cluster Quality Assurance 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. To properly address this issue, the Department plans to implement a short term and long term solution. Initially, Mr. Michael Vosburg, DOTD Chief of Construction, will issue an internal communication to the Department Project Engineer’s (PE’s) in which the results of this finding are discussed, and the expectation of performance within the required timeline is reiterated. Additionally, the PE’s will be requested to document the issues which exist in the close-out process which has precluded this process from being completed timely. The long term solution will be finalized after the completion of an internal study and formal discussion at the Department Project Engineer/Area Engineer/Headquarters Construction meeting in the Fall of 2020 regarding this issue. At the conclusion of this meeting, further guidance and future requirements will be documented and disseminated.

Please feel free to contact me, 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", written over a light blue horizontal line.

Shawn D. Wilson, Ph.D.
Secretary

SDW:MS:ch

Mr. Daryl G. Purpera, CPA, CFE
January 24, 2020
Page 2

cc: Mr. Chris Knotts, DOTD Chief Engineer
Ms. Lesha Woods, DOTD Financial Services Administrator
Mr. Barry Keeling, DOTD Undersecretary
Mr. Don Johnson, DOTD Deputy Undersecretary
Mr. Mark St. Cyr, DOTD Audit Director
Mr. Michael Vosburg, DOTD Chief of Construction
Mr. Vince Latino, DOTD Assistant Secretary of Operations



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

January 21, 2020

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development
Audit Finding – Noncompliance and Inadequate Controls related to Highway
Planning and Construction Cluster Sub-Recipient Monitoring**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled “**Noncompliance and Inadequate Controls related to Highway Planning and Construction Cluster Sub-Recipient Monitoring**”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

While the Department concurs with the finding, it should be noted that we have implemented many controls and have received positive feedback from our Federal partners over our business processes and practices in this area. However, based upon the results of your review, the Department has assembled a cross-disciplinary team tasked to continue to improve the processes and controls surrounding our FAHP sub-recipients in connection with 2 CFR 200. This team will focus in particular on creating greater ownership and front end controls over the sub-recipient awards, including the specific pre-award requirements and responsibilities, identification of entities and monitoring plans, and develop additional training plans. Finally, we will develop more robust controls over the proof of payment requirements for cost disbursement awards. We expect to complete our team and implement these changes fully by May 31, 2020. The team will be led by Mr. Geoffrey Rodriguez, DOTD QCIP Director and we will internally track responsible parties and implementation dates for the requirements documented by the team.

Please feel free to contact me 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 seal.

Shawn D. Wilson, Ph.D.
Secretary

SDW:MS:ch

Mr. Daryl G. Purpera, CPA, CFE
January 21, 2020
Page 2

cc:

Mr. Chris Knotts, DOTD Chief Engineer
Ms. Lesha Woods, DOTD Financial Services Administrator
Mr. Barry Keeling, DOTD Undersecretary
Mr. Geoffrey Rodriguez, DOTD QCIP Director
Mr. Don Johnson, DOTD Deputy Undersecretary
Mr. Mark St. Cyr, DOTD Audit Director
Mr. Michael Vosburg, DOTD Chief of Construction

Appendix C

Findings and Recommendations Index by State Agency

STATE OF LOUISIANA
 Findings and Recommendations
 Index by State Agency

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STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

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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
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FINANCIAL STATEMENT FINDINGS

Executive Department:

2017	2016	17	2017-001	Inadequate Disaster Recovery and Business Continuity Planning
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Health, Louisiana Department of - Office of Public Health:

2018	2018	16	2018-001	Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards
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Louisiana Board of Regents:

2018	2018	17	2018-002	Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA)
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Revenue, Louisiana Department of:

2018	2018	18	2018-003	Inadequate Preparation of the Annual Fiscal Report
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(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Partially corrected	D-11
n/a	n/a	Fully corrected	D-13
n/a	n/a	Fully corrected	D-14
n/a	n/a	Partially corrected; Repeat in 2019, p. 19	D-15

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:

2018	2018	27	2018-004	Weakness over Changes to Cost Allocation Process
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Health, Louisiana Department of:

2018	2018	29	2018-005	Improper Charges to Federal Programs
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Louisiana Board of Regents:

2018	2016	31	2018-006	Weakness in Controls over Federal Cash Management Requirements
2018	2017	32	2018-007	Weakness in Controls over Federal Reporting Requirements

Louisiana State University and Related Campuses:

2018	2016	34	2018-008	Noncompliance and Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center
2018	2017	36	2018-009	Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
2018	2017	37	2018-010	Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center
2018	2016	42	2018-013	Weaknesses in Controls over Federal Research and Development Cluster Expenses at the LSU Agricultural Center

U.S. Department of Agriculture

Children and Family Services, Department of:

2018	2018	39	2018-011	Improper Employee Activity in Federal Program
2016	2016	38	2016-011	Improper Employee Activity in Federal Program

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.667/778, 96.001	n/a	Fully corrected	D-17
10.557, 93.074/217/268/767/777/778/994	\$829,669	Fully corrected; QC resolved	D-18
43.008, 47.076/079/083/unknown, 81.049	n/a	Fully corrected	D-19
43.008, 47.076/079/083, 81.049	n/a	Fully corrected	D-20
10.203, 93.213/837/847/859/866	n/a	Fully corrected	D-21
10.001/170/290/652, 15.812, 81.049/unknown, 93.103	n/a	Partially corrected; Repeat in 2019 p. 46	D-22
93.306, Research and Development Cluster	n/a	Fully corrected	D-23
10.170/203/310, 11.417, 12.300, 93.847	n/a	Fully corrected	D-24
10.551/561	\$6,336	Fully corrected; QC unresolved	D-25
10.551/561	\$1,286	Fully corrected; QC no further action needed	D-26

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.):

Health, Louisiana Department of - Office of Public Health:

2018	2018	41	2018-012	Noncompliance with Review of Redeemed Food Instruments and Cash-Value Vouchers
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U.S. Department of Housing and Urban Development

Executive Department:

2017	2017	36	2017-009	Improper Authorization for Payment of Exempt Property Taxes
2018	2010	44	2018-014	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2017	2010	39	2017-010	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2016	2010	46	2016-016	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2018	2011	46	2018-015	Inadequate Recovery of Small Rental Property Program Loans
2017	2011	41	2017-011	Inadequate Recovery of Small Rental Property Program Loans
2016	2011	48	2016-017	Inadequate Recovery of Small Rental Property Program Loans

U.S. Department of Justice

Louisiana Commission on Law Enforcement and Administration of Criminal Justice:

2018	2018	48	2018-016	Improper Payroll Allocations
2018	2018	50	2018-017	Inadequate Controls over Quarterly and Annual Performance Reporting
2018	2018	51	2018-018	Noncompliance with Subrecipient Monitoring Requirements

U.S. Department of Labor

Louisiana Workforce Commission:

2018	2016	53	2018-019	Inadequate Source Code Escrow Agreement
2018	2016	54	2018-020	Weak Security Controls

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.557	n/a	Partially corrected	D-27
14.228	\$196,389	Not corrected; QC unresolved	D-29
14.228	\$7,544,832	Partially corrected, QC unresolved; Repeat in 2019, p. 32	D-30
14.228	\$280,645,212	Partially corrected; QC unresolved	D-32
14.228	\$171,094,466	No further action needed; QC no further action needed	D-34
14.228	\$55,616,261	Partially corrected, QC unresolved; Repeat in 2019, p. 34	D-36
14.228	\$28,144,386	Partially corrected; QC unresolved	D-38
14.228	\$5,650,504	No further action needed; QC no further action needed	D-40
16.575	\$40,297	Partially corrected; QC unresolved	D-42
16.575	n/a	Partially corrected	D-43
16.575	n/a	Partially corrected	D-44
17.225	n/a	Not corrected; Repeat in 2019, p. 37	D-45
17.225	n/a	Partially corrected; Repeat in 2019, p. 40	D-46

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 Transportation

Public Safety and Corrections, Department of - Public Safety Services:

2018	2018	56	2018-021	Deficiencies in Controls over Payroll
2018	2018	58	2018-022	Inadequate Controls over the Administration of Federal Awards at the Louisiana Highway Safety Commission
2018	2018	60	2018-023	Noncompliance with Subrecipient Monitoring Requirements
2018	2018	62	2018-024	Weakness in Controls over Federal Vouchering
2016	2015	69	2016-026	Lack of Controls over Federal Cash Management

U.S. Department of Education

Delgado Community College:

2017	2017	64	2017-023	Noncompliance with Student Financial Assistance Enrollment Reporting Requirements
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Louisiana Workforce Commission:

2017	2017	68	2017-026	Improper Eligibility Determination for Pre-Employment Transition Services
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South Louisiana Community College:

2017	2015	75	2017-031	Inadequate Administration over Federal Direct Student Loans Program
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Southern University at Baton Rouge:

2017	2017	78	2017-033	Inaccurate Reporting of Student Enrollment Status
2017	2017	79	2017-034	Inadequate Control over Eligibility Requirements

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
20.600/610/616	n/a	Fully corrected	D-47
20.600/616	\$155,937	Partially corrected; QC unresolved	D-48
20.600/610/616	n/a	Partially corrected	D-49
20.600/607/608/610/616	\$9,204	Partially corrected; QC unresolved	D-50
20.607/608	n/a	No further action needed	D-51
84.063/268	n/a	Fully corrected	D-52
84.126	\$272,782	Fully corrected; QC unresolved	D-53
84.268	n/a	Fully corrected	D-54
84.063/268	n/a	Fully corrected	D-55
84.063/268	\$28,667	Fully corrected; QC unresolved	D-56

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 Health and Human Services

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

Health, Louisiana Department of:

2018	2012	64	2018-025	Improper Payments to Waiver Services Providers
2018	2015	67	2018-026	Inadequate Controls over Quarterly Federal Expenditure Reporting
2018	2018	68	2018-027	Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations
2018	2018	71	2018-028	Noncompliance with Managed Care Provider Enrollment Requirement
2018	2018	73	2018-029	Noncompliance with Provider Revalidation and Screening Requirements
2018	2017	75	2018-030	Noncompliance with Third-Party Liability Assignment

U.S. Department of Homeland Security

Homeland Security and Emergency Preparedness, Governor's Office of:

2017	2016	92	2017-042	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
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.
93.558	n/a	Partially corrected	D-57
93.558	\$5,994	Fully corrected; QC unresolved	D-58
93.778	\$5,167	Partially corrected; QC unresolved; Repeat in 2019, p. 66	D-59
93.778	n/a	Partially corrected; Repeat in 2019, p. 65	D-60
93.767/778	\$981,801	Partially corrected; QC No further action, Repeat in 2019, p. 69	D-61
93.778	n/a	Partially corrected; Repeat in 2019, p. 73	D-62
93.778	n/a	Partially corrected; Repeat in 2019, p. 77	D-63
93.767/778	n/a	Partially corrected; Repeat in 2019, p. 78	D-64
97.039	\$733,043	Partially corrected; QC unresolved	D-65
97.039	\$9,680,202	Partially corrected; QC unresolved	D-66
97.039	\$6,908,346	Partially corrected; QC unresolved	D-67
97.039	\$16,780,897	Fully corrected; QC unresolved	D-68
97.039	\$23,702,363	Fully corrected; QC unresolved	D-69

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	2017-001
Entity's Name	Executive Department
Finding Title	Inadequate Disaster Recovery and Business Continuity Planning
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	17
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	6/4/18 update: While OTS continues with the Business Impact Analysis, this endeavor will take another year to complete for each in-scope entity. Until such time that the BIAs are complete and a compiled DR plan can be rendered, OTS has prepared a template which will be completed for each in-scope agency. This template identifies and

	<p>provides to the agency, OTS contact information for executive staff, as well as application development staff who will work with the identified program owners to restore services based upon the agency's priorities in a localized disaster. In the event of an enterprise IT disaster OTS will adhere to the Emergency Support Function protocols and the mission critical applications identified by the agency.</p> <p>8/27/18 update: Many of the templates have been completed, but there are a few outstanding ones yet to receive. OTS has developed a list of critical systems identified by agencies on the templates obtained and is currently drafting language to explain how the critical systems will be prioritized in the event of a disaster.</p> <p>10/14/19 update: OTS has made additional progress on completing the BIAs. LWC and WLF were completed in September 2019. Departments that remain to be completed: DCFS, DOC, OJJ, DEQ, DPS, GOHSEP, and ATC.</p>
--	--



State of Louisiana
Louisiana Department of Health
Division of Fiscal Management

October 8, 2019

To: Katherine Porche
DOA-OSRAP
1201 N. Third Street
Baton Rouge, LA 70802

From: Edward A. Holmberg III
Administrator
LDH-OMF/NOFO

Schedule of Prior Year Audit Findings

Finding Reference Number	2018-001
Entity's Name	Health, Louisiana Department of, Office of Public Health
Finding Title	Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards
Single Audit Report Year	2018
Initial Year of Finding	2018
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	Fully Corrected
Provide a description of the finding status	Data fields for CFDA Number, Grant Type and Subrecipients were added to new upgraded internal reports. This created a database of information to allow for an Excel based SEFA Inventory Report of all active grants during the report period. This report can be sorted and summarized by CFDA number or any other data element as needed to assure all grants required on SEFA are accounted for.

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Chair

Collis B. Temple III
Vice Chair

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Secretary

Kim Hunter Reed, Ph.D.
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December 3, 2019
Schedule of Prior Audit Findings

Finding Reference Number	2018-002
Entity's Name	Louisiana Board of Regents
Finding Title	Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA)
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	17
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	
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2018-003
Entity's Name	440-Department of Revenue
Finding Title	Inadequate Preparation of the Annual Fiscal Report
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (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 Cost	N/A
Briefly Describe the Status of the Questioned Cost	N/A
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	The partially addressed finding is related to

Contributing to a better quality of life.

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the Department of Revenue and the Legislative Auditors difference of opinion as it relates to the classification of receivables. LDR management will meet with the Legislative Auditors in an attempt to resolve this classification issue during the upcoming audit cycle.

With respect to the Protested Taxes finding, LDR management met with OSRAP to address the AFR portal issue and the computational error in the system has been resolved.

Schedule of Prior Audit Findings

Finding Reference Number	2018-004
Entity's Name	360 - Department of Children & Family Services
Finding Title	Weakness over Changes to Cost Allocation Process
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	27
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services; Social Security Administration
CFDA Number (s)	93.667/778, 96.001
"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





State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 4, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-005
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Charges to Federal Programs
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	29
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of Health and Human Services
CFDA Number (s)	10.557, 93.074/217/268/767/777/778/994
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$829,669
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Transactions were processed in the statewide accounting system to reverse the improper charges made to the federal programs by March 1, 2019.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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December 3, 2019
Schedule of Prior Audit Findings

Finding Reference Number	2018-006
Entity's Name	Louisiana Board of Regents
Finding Title	Weakness in Controls over Federal Cash Management Requirements
Single Audit Report Year	2018
Initial Year of Finding	2016
Page Number (from Single Audit report)	31
Federal Grantor Agency (ies)	National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Energy
CFDA Number (s)	43.008, 47.076/079/083/unknown, 81.049
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

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December 3, 2019
Schedule of Prior-Year Audit Findings

Finding Reference Number	2018-007
Entity's Name	Louisiana Board of Regents
Finding Title	Weakness in Controls over Federal Reporting Requirements
Single Audit Report Year	2018
Initial Year of Finding	2017
Page Number (from Single Audit report)	32
Federal Grantor Agency (ies)	National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Energy
CFDA Number (s)	43.008, 47.076/079/083, 81.049
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2018-008
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance and Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center
Single Audit Report Year	2018
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 Health and Human Services
CFDA Number (s)	10.203, 93.213/837/847/859/866
"Pass-Through Entity" (if applicable)	Clemson University, George Washington University, University of Texas Southwestern Medical Center
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



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-009
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
Single Audit Report Year	2018
Initial Year of Finding	2017
Page Number (from Single Audit report)	36
Federal Grantor Agency (ies)	U. S. Department of Agriculture; U.S. Department of the Interior; U.S. Department of Energy; U.S. Department of Health and Human Services
CFDA Number (s)	10.001/170/290/652, 15.812, 81.049/unknown, 93.103
"Pass-Through Entity" (if applicable)	Argonne National Laboratory
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	Sponsored Program Accounting (SPA) analysts are now monitoring key personnel by budget period rather than by award period. In April of 2019, LSU leveraged functionality in Workday to create a method of key personnel tracking and reporting. SPA analysts are in the process of recording the initial commitments and documented amounts into Workday. This will allow for transparency and accessibility of this information to all departmental personnel and Principal Investigators. The targeted completion date remains June 30, 2020.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-010
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center
Single Audit Report Year	2018
Initial Year of Finding	2017
Page Number (from Single Audit report)	37
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services; Various
CFDA Number (s)	93.306, Research and Development Cluster
"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



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-013
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Weaknesses in Controls over Federal Research and Development Cluster Expenses at the LSU Agricultural Center
Single Audit Report Year	2018
Initial Year of Finding	2016
Page Number (from Single Audit report)	42
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of Commerce; U.S. Department of Defense; U.S. Department of Health and Human Services
CFDA Number (s)	10.170/203/310, 11.417, 12.300, 93.847
"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	2018-011
Entity's Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Program
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551/561
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,336.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	\$150 has been collected.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

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	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed because 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





State of Louisiana
Louisiana Department of Health
Office of Public Health

October 4, 2019

Katherine Porche
Division of Administration
Office of Statewide Reporting and Accounting Policy
1201 N. Third Street
Baton Rouge, LA 70802

Schedule of Prior Audit Findings

Finding Reference Number	2018-012
Entity's Name	Health, Louisiana Department of - Office of Public Health
Finding Title	Noncompliance with Review of Redeemed Food Instruments and Cash-Value Vouchers
Single Audit Report Year	2018
Initial Year of Finding	2018
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	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OPH-BONS is federally required to review all redeemed FIs and CVVs. Support of this requirement is provided in 7 CFR 246.12. The language requires the state agency to account for all FIs and CVVs within 120 days of the first use by a participant. Redeemed FIs and CVVs are reviewed by BONS Finance Analysts on a monthly basis and follow-up is conducted using Solutran banking system (SOAR) codes. BONS is transitioning to an electronic benefit transfer (EBT) system and will be issuing benefits in the form of EBT cards at all LA WIC clinics as of October 14, 2019. BONS will continue to review redeemed FIs and CVVs in this manner until these instruments are no longer in circulation (estimated date: February 2020). BONS will monitor EBT redemptions and will be completing a training with Solutran on the SOAR EBT system as it relates to the monitoring of these transactions no later than December 2019.</p>
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Sincerely,



Jennifer Nicklas
Interim Director, Bureau of Nutrition Services
Office of Public Health, Louisiana Department of Health

cc:

Beth Scalco, Senior Deputy Assistant Secretary, Center for Community and Preventive Health
Shane Bates, Finance Manager, Bureau of Nutrition Services

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2017-009
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Improper Authorization for Payment of Exempt Property Taxes
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	36
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	\$196,389
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The finding was removed in the 2018 Single Audit and to date, the state has not received any communication from the federal agency.
Status of Finding	Not Corrected
Provide a description of the finding status	The finding was removed in the 2018 Single Audit and to date, the state has not received any communication from the federal agency.

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	2018-014
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	2018
Initial Year of Finding	2010
Page Number (from Single Audit report)	44
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	\$7,544,832
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 continues 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 an allowance for reducing funds owed back to the program.</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	2017-010
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	2017
Initial Year of Finding	2010
Page Number (from Single Audit report)	39
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	\$280,645,212
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 continues 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 an allowance for reducing funds owed back to the program.</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	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	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.

September 27, 2018

Page 2 of 2

Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
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COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2018-015
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	2018
Initial Year of Finding	2011
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	\$55,616,261
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 borrower's situation and to formulate an approach to collection efforts if needed.</p>
--	---

Office of Community Development

Disaster Recovery Unit

State of Louisiana

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Schedule of Prior Audit Findings

Finding Reference Number	2017-011
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	2017
Initial Year of Finding	2011
Page Number (from Single Audit report)	41
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	\$28,144,386
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

Provide a description of the finding status	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 borrower's situation and to formulate an approach to collection efforts if needed.
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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	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	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.

September 27, 2018

Page 2 of 2

Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

State of Louisiana

Office of the Governor
Louisiana Commission on Law Enforcement
and Administration of Criminal Justice

JOHN BEL EDWARDS
GOVERNOR

JIM CRAFT
EXECUTIVE DIRECTOR



Schedule of Prior Audit Findings

Finding Reference Number	2018-016
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Improper Payroll Allocations
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	\$40,297
Status of Questioned Costs	Unresolved – The state agency is currently working with the U.S. Department of Justice to resolve these costs.
Briefly describe the status of the Questioned Costs	All documentation has been provided to the U.S. Department of Justice for review.
Status of Finding	Partially Corrected
Provide a description of the finding status	The new payroll policy has been approved by the DOJ and has been put into effect for FY19.

State of Louisiana
 Office of the Governor
 Louisiana Commission on Law Enforcement
 and Administration of Criminal Justice

JOHN BEL EDWARDS
 GOVERNOR

JIM CRAFT
 EXECUTIVE DIRECTOR



Schedule of Prior Audit Findings

Finding Reference Number	2018-017
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Inadequate Controls over Quarterly and Annual Performance Reporting
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	50
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"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	The new policy has been approved by the DOJ and was put into effect in FY19.

State of Louisiana

Office of the Governor

Louisiana Commission on Law Enforcement
and Administration of Criminal Justice

JOHN BEL EDWARDS
GOVERNOR

JIM CRAFT
EXECUTIVE DIRECTOR



Schedule of Prior Audit Findings

Finding Reference Number	2018-018
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	51
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"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	The new monitoring policy was approved by the DOJ and was put into effect in FY19.



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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2018-019
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Source Code Escrow Agreement
Single Audit Report Year	2018
Initial Year of Finding	2016
Page Number (from Single Audit report)	53
Federal Grantor Agency (ies)	U. S. Department of Labor
CFDA Number (s)	17.225
"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	Not Corrected
Provide a description of the finding status	Working with USDOL & vendor to identify a feasible solution



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Ava Dejoie, Secretary

Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2018-020
Entity's Name	Louisiana Workforce Commission
Finding Title	Weak Security Controls
Single Audit Report Year	2018
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)	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	LWC is working with the Office of Technology Services to correct this finding.



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GOVERNOR

KEVIN W. REEVES, COLONEL
DEPUTY SECRETARY

State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-021
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Deficiencies in Controls over Payroll
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	56
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/610/616
“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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GOVERNOR

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DEPUTY SECRETARY

State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-022
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Inadequate Controls over the Administration of Federal Awards at the Louisiana Highway Safety Commission
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	58
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$155,937
Status of Questioned Costs	Unresolved
Briefly Describe the Status of the Questioned Costs	LHSC has reimbursed or readjusted some of the items identified in the finding in the federal grants tracking system. Correct federal/state share rate was used to rebill/credit the overcharges, duplicate or disallowed charges were refunded. Remaining items are being researched and will be reimbursed or readjusted upon completion of research.
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	LHSC has implemented the corrective actions noted in its response to the audit finding and additionally added more review of documentation. LHSC has expanded the required documentation for personnel and other costs claimed by its contractors. Pending results of follow-up procedures by DPS Internal Audit.

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State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-023
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	60
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/610/616
“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	Beginning FFY 2020, LHSC has implemented a tracking system to log monitoring on all contracts regardless of the dollar amount. LHSC has emphasized the use of this tracking system by all staff.

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State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-024
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Weakness in Controls over Federal Vouchering
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	62
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/607/608/610/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$9,204
Status of Questioned Costs	Unresolved
Briefly Describe the Status of the Questioned Costs	Questioned costs were researched and LHSC is requesting direction from NHTSA on steps to repay the duplicate reimbursements.
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	LHSC has made much progress in this area. Vouchers are completed according to federal regulations. In FY2020, LHSC hired an additional accountant and implemented procedures to assure only incurred expenses are vouchered.

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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	No Further Action Needed
Provide a Description of the Finding Status	No further action is needed as per the provision in 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 finding; and a management letter was not issued.

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CONTROLLER'S OFFICE

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 New Orleans, LA 70114-6222
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 www.dcc.edu

Schedule of Prior Audit Findings

Finding Reference Number	2017-023
Entity's Name	Delgado Community College
Finding Title	Noncompliance with Student Financial Assistance Enrollment Reporting Requirements
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	64
Federal Grantor Agency	U.S. Department of Education
CFDA Number	84.063/268
"Pass-Through Entity"	Not 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	Corrective action was taken.



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Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2017-026
Entity's Name	Louisiana Workforce Commission
Finding Title	Improper Eligibility Determination for Pre-Employment Transition Services
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.126
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	272,782
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Waiting on Initial Determination from U.S. Department of Education
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2017-031
Entity's Name	South Louisiana Community College
Finding Title	Inadequate Administration over Federal Direct Student Loans Program
Single Audit Report Year	2017
Initial Year of Finding	2015
Page Number (from Single Audit report)	75
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	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

Vice Chancellor for Finance and Administration
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SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Reference Number	2017-33
Entity's Name	Southern University at Baton Rouge
Finding Title	Inaccurate Reporting of Student Enrollment Status
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	78
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"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	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

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Bursar/Student Operations
 (225) 771-2580 Fax (225) 771-3221
 Collections & Receivables
 (225) 771-0041 Ex1200 Fax (225) 771-0035

Schedule of Prior Audit Findings

Finding Reference Number	2017-034
Entity's Name	Southern University @ Baton Rouge
Finding Title	Inadequate control over eligibility requirements
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	79
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (8)	84.063/268
"Pass- Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$28,667.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Have not been invoiced for questioned cost
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken

Schedule of Prior Audit Findings

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	DCFS Program staff continues to complete STEP case reviews on LWC staff. LWC’s performance in maintaining complete supporting documentation of client work activity has improved since the finding. While improved, LWC staff are still not fully documenting work activities. There is no completion date for the corrective action as it is ongoing. The corrective action is to continue with the case readings.



Schedule of Prior Audit Findings

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	\$519 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
Office of Management and Finance

January 28, 2020

Schedule of Prior Audit Findings

Finding Reference Number	2018-025
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Services Providers
Single Audit Report Year	2018
Initial Year of Finding	2012
Page Number (from Single Audit report)	64
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$5,167.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	After a thorough review of the LLA finding, LDH only identified \$425.28 in total of improper payments of which the FFP share was \$271.00. This amount was returned on the CMS 64 report (QTR 1 09/30/2019). LDH is awaiting written confirmation from CMS indicating that the lesser amount was accepted.
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH has recently implemented the Electronic Visit Verification as an additional tool for monitoring the timing of service delivery and significantly reduce the risk of incorrect or fraudulent billing. The recurrence was due to waiver services that were not documented in accordance with established policies. LDH's planned corrective action is to provide trainings to providers and Support Coordination Agencies at the quarterly trainings throughout the state by 08/31/2020 in regards to the documentation requirements. LDH will also meet with the providers that were identified in the audit to provide one-on-one training regarding the documentation issues stated in the audit finding.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 4, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-026
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Quarterly Federal Expenditure Reporting
Single Audit Report Year	2018
Initial Year of Finding	2015
Page Number (from Single Audit report)	67
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH is currently implementing the corrective action plan and expects completion by March 31, 2020. During this phase of implementation, the review of the program will identify all services provided to Medicaid recipients and ensure those services are accurately captured and reported in the appropriate categories. The recurrence of this finding was associated to the adding of new services that were eligible for the program and those services not being included in the reporting categories timely. The corrective action plan has been implemented that will capture all reportable services.



State of Louisiana
Louisiana Department of Health
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October 4, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-027
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$981,801
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	CMS sent a determination letter stating that the related Questioned Costs for this finding are None.
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH is actively implementing a phased approach to the use of federal tax information to verify critical Medicaid and LaCHIP eligibility factors that cannot be verified by other electronic sources. The first phase utilizes household income to ensure accurate MAGI-based eligibility determinations. Specifically, LDH has established a manual process for post-eligibility review of enrollees whose income on the most recent federal tax return varies from the income reported on the Medicaid application by a specified margin. The first phase of this process is documented and currently undergoing internal departmental review. The anticipated completion date is March 31, 2020.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 4, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-028
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Managed Care Provider Enrollment Requirement
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	71
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH began implementation of a new provider management system following the procurement protest period and execution of a signed contract with the selected vendor in February 2019. LDH's previously stated implementation completion date of summer 2019 has been delayed due to the protest. A new completion date has not yet been determined although we anticipate it to be completed by end of 2020. LDH is fully committed to becoming compliant with the Affordable Care Act by implementing a single point of entry for enrolling all Medicaid providers.



State of Louisiana
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October 4, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-029
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Provider Revalidation and Screening Requirements
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	73
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH is actively working toward compliance with this requirement through its provider management system implementation. The scope of that contract involves performing provider revalidations. We currently perform risk-based screening at enrollment. This is ongoing with an anticipated completion date of May 31, 2020.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 16, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-030
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Third Party Liability Assignment
Single Audit Report Year	2018
Initial Year of Finding	2017
Page Number (from Single Audit report)	75
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH planned corrective action in conjunction with the launch of the new eligibility system, LaMEDS, in November 2018 but the corrective action was prospective in nature and did not attempt to remedy cases in which recipients with case files lacking TPI assignment notification do not complete a new application in LaMEDS, which resulted in a reoccurrence. In order to remedy this and cover the retroactive period, LDH's Plan of Correction involves including the proper notification language as required by the Code of Federal Regulations in upcoming Decision Letters for all approvals and renewals, which each Medicaid recipient will receive, at least, annually. LDH will then insure that such proof will be placed in the individual eligibility files. This POC will be implemented when the contractual process with our vendor allows.

**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	2017-042
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	92
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$733,043
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	2016-038
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
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)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$9,680,202
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**

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Schedule of Prior Audit Findings

Finding Reference Number	2015-053
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
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)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,908,346
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**

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DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2014-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
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)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,780,897
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
and Emergency Preparedness
State of Louisiana**

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DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2013-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
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)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$23,702,363
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken