

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2015
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2015

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2015

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 22, 2015, has been issued under separate cover.

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

March 15, 2016



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 15, 2016

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, 2015.

The state's June 30, 2015, basic financial statements were issued on December 22, 2015. This year, we issued an unmodified opinion on the statements.

The State of Louisiana's 2015 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with laws and regulations and internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 58 reported findings, 19 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$302 million. The respective federal grantors will ultimately determine the resolution of those questioned costs. For fiscal year 2015, we issued a qualified opinion on the state's compliance with (1) eligibility requirements applicable to Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii; (2) period of availability of federal funds and subrecipient monitoring requirements applicable to the Alcohol Open Container Requirements program; (3) period of availability of federal funds and subrecipient monitoring requirements applicable to the Minimum Penalties for Repeat Offenders for Driving While Intoxicated program; (4) subrecipient monitoring requirements applicable to Community Services Block Grant; (5) special tests and provisions requirements applicable to the Foster Care - Title IV-E program; (6) allowable costs/cost principles and cash management requirements applicable to the Children's Health Insurance Program; (7) subrecipient monitoring requirements applicable to the WIA Cluster; (8) subrecipient monitoring requirements applicable to the Highway Planning and Construction Cluster; and (9) allowable costs/cost principles and cash management requirements applicable to the Medicaid Cluster.

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

March 15, 2016

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

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

Sincerely,

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

Daryl G. Purpera, CPA, CFE
Legislative Auditor

EFS:DGP:aa

TRANSMITTAL 2015

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2015

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Executive Summary

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2015

Introduction

The Single Audit Report for the fiscal year ended June 30, 2015, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

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

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

Findings and Questioned Costs

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

A total of 58 findings were reported within this year's Single Audit Report. This total includes 19 (33%) findings that were repeat findings from a prior audit.

The 2015 Single Audit Report discloses federal questioned costs of \$302,027,736, which are detailed within the findings that are presented in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

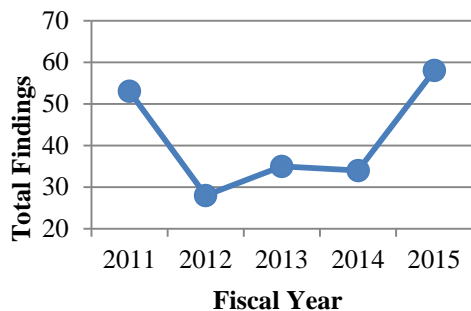
The following pages contain graphical descriptions of the number of findings and related federal questioned costs by state agency, the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported federal questioned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

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2015

Findings and Federal Questioned Costs, by State Agency

State Agencies with Single Audit Findings	Number of Findings	Federal Questioned Costs
Children and Family Services, Department of	7	\$68,308
Delgado Community College	1	0
Executive Department - Division of Administration - Office of Community Development	3	288,164,898
Executive Department - Division of Administration - Office of Finance and Support Services	1	0
Executive Department - Division of Administration - Office of Statewide Reporting and Accounting Policy	1	0
Grambling State University	1	0
Health and Hospitals, Department of	10	12,014,816
Health and Hospitals, Department of - Office of Public Health	4	294,049
Juvenile Justice, Department of Public Safety and Corrections, Office of	3	0
L.E. Fletcher Technical Community College	1	1,765
Louisiana State University and Related Campuses	1	0
Louisiana State University - Agricultural Center	2	0
Louisiana State University - Pennington Biomedical Research Center	3	0
Louisiana Workforce Commission	2	0
Public Safety and Corrections, Department of - Public Safety Services	2	0
Revenue, Department of	1	0
South Louisiana Community College	5	53,196
Southern University at Baton Rouge	1	0
Southern University at New Orleans	1	34,307
Southern University Law Center	1	0
Transportation and Development, Department of	3	1,396,397
University of Louisiana at Lafayette	4	0
Total	58	\$302,027,736

Trend of Findings Over the Past Five Years

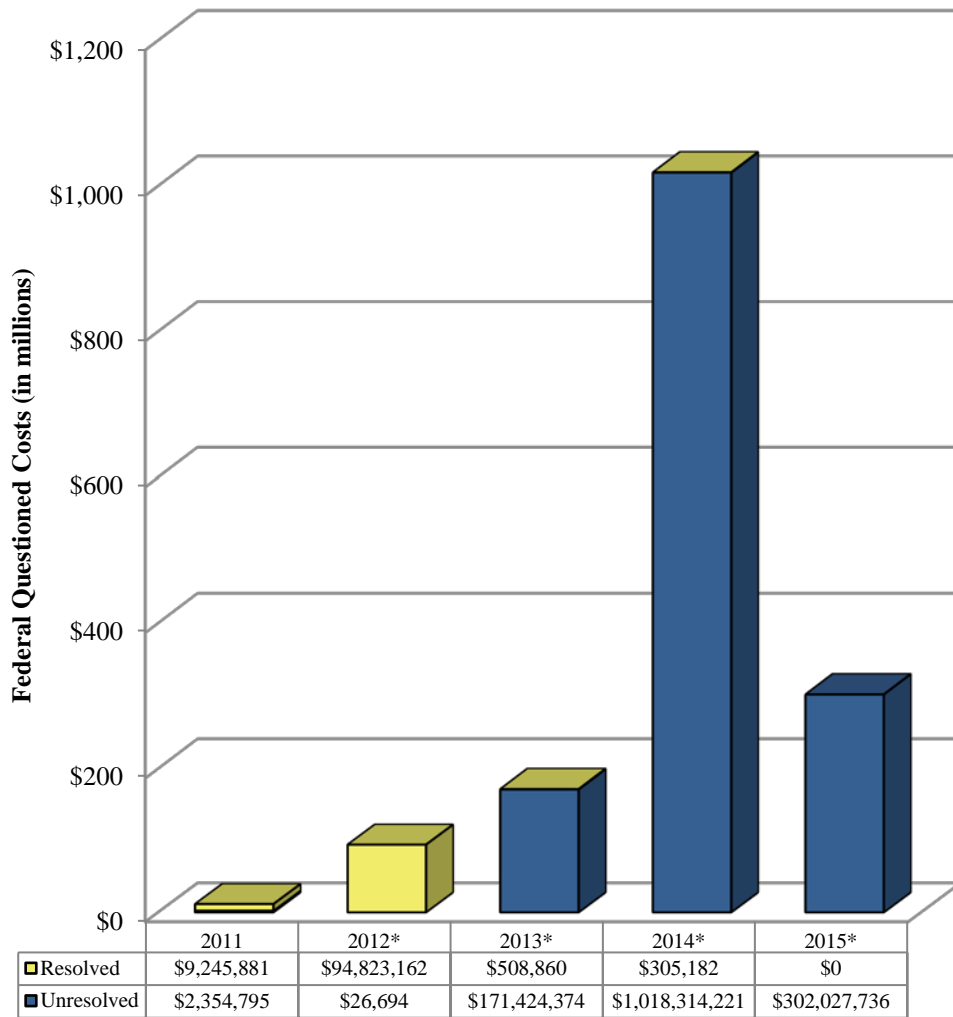


Fiscal Year 2015 Comparison of Repeat Findings to New Findings



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2015

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



*Of the 2015 total questioned costs, \$288,164,898 (95%) are related to three current-year findings (2015-010, 2015-011, and 2015-053) at the Division of Administration - Executive Department - Office of Community Development presented in the Schedule of Findings and Questioned Costs (Schedule C).

These same three findings in 2014, 2013, and 2012 accounted for 99%, 99%, and 98% of the total questioned costs, respectively. Findings 2014-005, 2014-006, and 2014-031 had questioned costs totaling \$1,016,829,139 in 2014; findings 2013-006, 2013-007, and 2013-031 had questioned costs totaling \$171,247,285 in 2013 (including remaining questioned costs of approximately \$72 million reported in 2012), and findings F-12-HUD-EXEC-DOA-OCD-1 to F-12-HUD-EXEC-DOA-OCD-3 had questioned costs totaling \$93,172,619 in 2012.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2015

Material Weakness in Internal Control
Financial Statement Findings

As a result of the 2015 Single Audit, no findings were considered to be material weaknesses in internal control over financial reporting.

Opinions on Compliance
with Requirements Applicable to
Major Federal Programs

As a result of the 2015 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

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

2015-010 - Inadequate Grant Recovery of Homeowners Assistance Program Awards (Executive Department, Division of Administration, Office of Community Development) The Office of Community Development (OCD), Disaster Recovery Unit identified \$263 million in noncompliant awards for 7,844 homeowners participating in the Homeowner Assistance Program. The state could be liable for repayment of noncompliant awards if disallowed by the federal grantor (Schedule C, pages 46-48).

2015-011 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department, Division of Administration, Office of Community Development) OCD assigned 186 property owners with Small Rental Property Program loans totaling over \$18 million to loan recovery status for noncompliance with loan requirements. The state could be liable for these amounts if disallowed by the federal grantor (Schedule C, pages 48-49).

WIA Cluster (Qualified Opinion on Subrecipient monitoring)

2015-012 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster (Louisiana Workforce Commission) For the fourth consecutive audit, the Louisiana Workforce Commission did not adequately monitor all 18 subrecipients of the Workforce Investment Act cluster program. Monitoring is necessary to ensure that funds are spent properly (Schedule C, pages 50-51).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2015

20.607 - Alcohol Open Container Requirements and 20.608 - Minimum Penalties for Repeat Offenders for Driving While Intoxicated (Qualified Opinion on Period of availability of federal funds and Subrecipient monitoring)

2015-014 - Payments Inconsistent with Contract Provisions (Department of Public Safety and Corrections, Public Safety Services) The Louisiana Highway Safety Commission reimbursed claims submitted by the Department of Transportation and Development (DOTD) that were based on a subgrantee's invoice date and DOTD's payment date rather than being based on the date of service as required by contract provisions. Payments made inconsistently with contract provisions could result in noncompliance with program regulations and disallowed costs for the state (Schedule C, pages 53-54).

2015-016 - Noncompliance with Period of Availability of Funds Requirements (Department of Transportation and Development) DOTD claimed and received reimbursements outside of the period of availability of funds from the pass-through entity, Louisiana Highway Safety Commission, which is a part of the Department of Public Safety - Public Safety Services, for the Alcohol Open Container Requirements program and the Minimum Penalties for Repeat Offenders for Driving While Intoxicated program, resulting in \$737,895 that may need to be repaid to the LHSC and/or the federal grantor (Schedule C, pages 56-57).

2015-017 - Noncompliance with Subrecipient Monitoring Requirements (Department of Transportation and Development) DOTD did not adequately monitor subrecipients under the Alcohol Open Container Requirements program and the Minimum Penalties for Repeat Offenders for Driving While Intoxicated program resulting in noncompliance with federal regulations. Monitoring is necessary to ensure that funds are spent properly (Schedule C, pages 57-60).

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

2015-017 - Noncompliance with Subrecipient Monitoring Requirements (Department of Transportation and Development) For the second consecutive audit, DOTD did not adequately monitor subrecipients under the Highway Planning and Construction Cluster resulting in noncompliance with federal regulations. Monitoring is necessary to ensure that funds are spent properly (Schedule C, pages 57-60).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2015

93.569 - Community Services Block Grant (Qualified Opinion on Subrecipient monitoring)

2015-052 - Inadequate Subrecipient Monitoring for Community Services Block Grant (Louisiana Workforce Commission) The Commission did not adequately monitor subrecipients of the Community Services Block Grant program. Program expenditures totaled \$15 million during fiscal year 2015, with approximately \$14 million provided to subrecipients who were not adequately monitored. Review of monitoring logs disclosed that on-site reviews were not conducted for any of the 42 subrecipients within a three-year period as required. Monitoring is necessary to ensure that funds are spent properly (Schedule C, pages 114-115).

93.658 - Foster Care - Title IV-E (Qualified Opinion on Special tests and provisions)

2015-049 - Unsupported and Unapproved Rates for Residential Care Facilities (Department of Public Safety and Corrections, Office of Juvenile Justice) OJJ did not have adequate support or used unapproved rates in making Foster Care - Title IV-E maintenance payments totaling more than \$2.7 million to seven residential care facilities. Failure to set reasonable payment rates using only allowable, allocable expenses results in noncompliance with federal regulations and increases the risk these costs could be disallowed by the federal grantor (Schedule C, pages 108-110).

93.767 - Children's Health Insurance Program and Medicaid Cluster (Qualified Opinion on Allowable costs/cost principles and Cash management)

2015-043 - Lack of Controls over Federal Cash Management Requirements (Department of Health and Hospitals) For the third consecutive year, the Department did not have sufficient controls established to ensure federal cash management requirements were followed. Overdrawn grants put the state at risk for federal disallowances for which the state may be liable. Underdrawn grants indicate that the state funded expenditures using state General Fund when federal funds could have been used instead (Schedule C, pages 97-99).

2015-045 - Noncompliance with Third Party Liability Requirements (Department of Health and Hospitals) The Department failed to keep required processes, after December 31, 2014, that identify and recover paid claims where a third party is liable to pay for medical services provided for a Medicaid eligible recipient. In addition, DHH did not establish alternate procedures to pursue and recover previously identified instances of third-party liability (TPL) that totaled approximately \$29 million. Without the required TPL processes, DHH may not identify and recover funds due to the Medicaid program from individuals,

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2015

insurance companies, or other entities and programs that may be liable for payment (Schedule C, pages 101-102).

Material Weaknesses in Internal Control

Federal Award Findings

As a result of the 2015 Single Audit, the following twelve findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2015-002 - Noncompliance with Federal Equipment Management Regulations (Louisiana State University - Agricultural Center) (See Schedule C, pages 32-33.)

2015-010 - Inadequate Grant Recovery of Homeowners Assistance Program Awards (Executive Department - Division of Administration - Office of Community Development) (See summary page xii.)

2015-011 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department - Division of Administration - Office of Community Development) (See summary page xii.)

2015-012 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster (Louisiana Workforce Commission) (See summary page xii.)

2015-014 - Payments Inconsistent with Contract Provisions (Department of Public Safety and Corrections, Public Safety Services) (See summary page xiii.)

2015-016 - Noncompliance with Period of Availability of Funds Requirements (Department of Transportation and Development) (See summary page xiii.)

2015-017 - Noncompliance with Subrecipient Monitoring Requirements (Department of Transportation and Development) (See summary page xiii.)

2015-043 - Lack of Controls over Federal Cash Management Requirements (Department of Health and Hospitals) (See summary page xiv.)

2015-044 - Noncompliance with Medicaid Regulations for External Quality Review Reports - Louisiana Behavioral Health Partnership (Department of Health and Hospitals) (See Schedule C, pages 99-101)

2015-045 - Noncompliance with Third Party Liability Requirements (Department of Health and Hospitals) (See summary page xiv.)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2015

2015-049 - Unsupported and Unapproved Rates for Residential Care Facilities (Department of Public Safety and Corrections, Office of Juvenile Justice) (See summary page xiv.)

2015-052 - Inadequate Subrecipient Monitoring for Community Services Block Grant (Louisiana Workforce Commission) (See summary page xiv.)

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 the fiscal year ended June 30, 2015, the State of Louisiana reported more than \$14 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

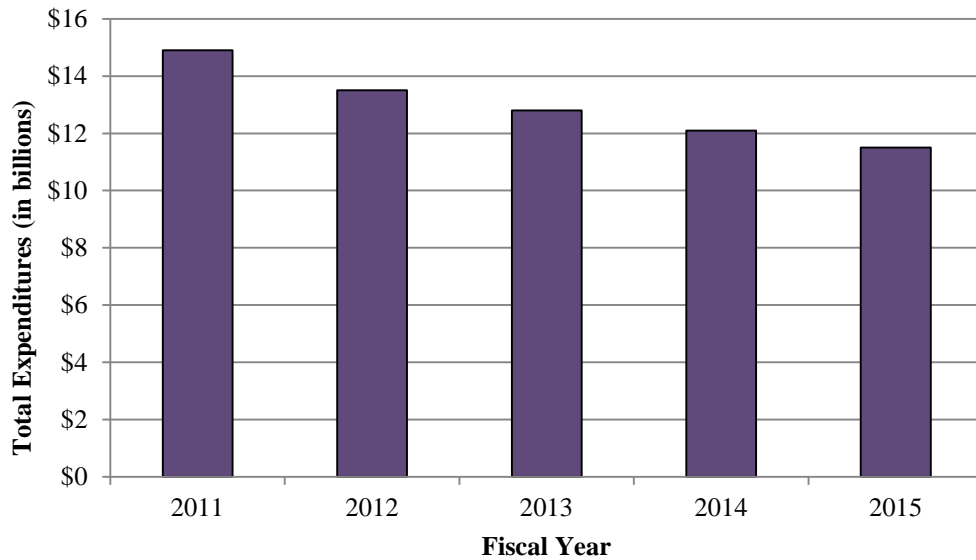
Major federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by OMB Circular A-133 and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2015, as defined by the criteria mentioned above, accounted for approximately 85% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2015.

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.

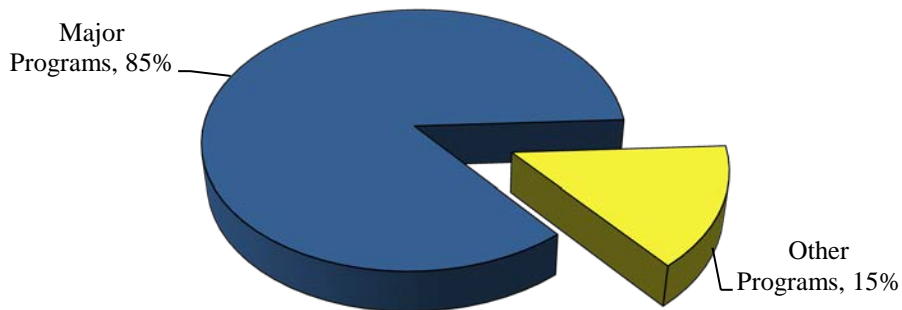
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2015

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

**Fiscal Year 2015 Total Expenditures of Federal Awards
(Appendix A)**
\$11,548,270,897
(excluding loan programs)

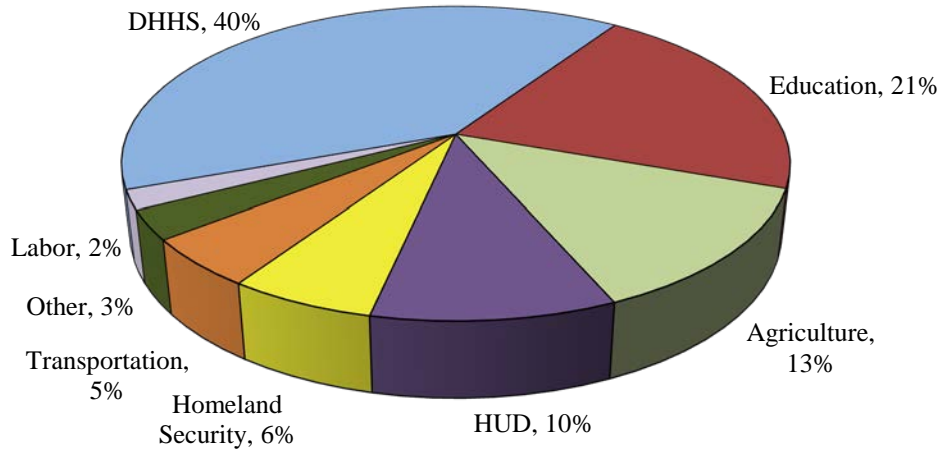


**Fiscal Year 2015
Activity of Major Programs vs. Other Programs**
\$14,755,011,145
(including loan programs)

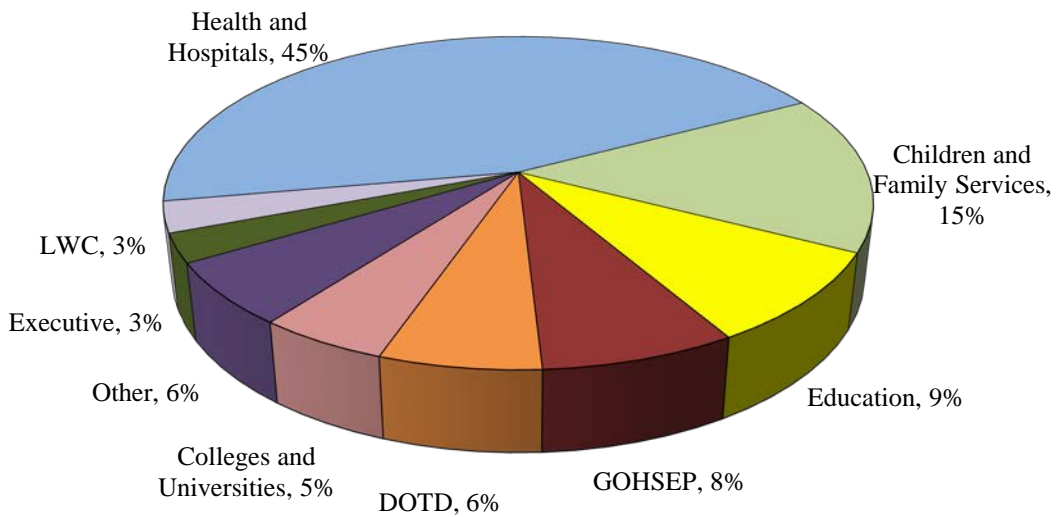


EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2015

**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 22, 2015

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana, as of and for the year ended June 30, 2015, 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 22, 2015. Our report includes an Emphasis of Matters section explaining the following: (1) The total net pension liability disclosed for governmental and business-type activities was approximately \$5.6 billion, as determined by certain pension systems, and could be under or overstated because actual experiences may differ from the assumptions used; (2) The implementation of Governmental Accounting Standards Board Statements 68 and 71 required the state to record its proportionate share of pension amounts related to its participation in defined benefit pension plans, which was the primary reason that beginning net position for governmental activities and business-type activities decreased by approximately \$5.3 billion; and (3) In the government-wide and fund-level financial statements, additional categories were added to the Statement of Activities and Statement of Revenues, Expenditures, and Changes in Fund Balance, and current expenditures were reclassified to intergovernmental functional categories for amounts paid to local governments. Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government as described in our report on the basic financial statements of the State of Louisiana. This report does not include the results

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

December 22, 2015

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of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, and the LSU Health Sciences Foundation in Shreveport, all component units of the Louisiana State University System (major component unit); and the University Facilities, Inc., the 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*.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in Schedule B in the accompanying schedules of findings and questioned costs (pages 14 to 22) that we consider to be significant deficiencies (2015-FS-001 through 2015-FS-005).

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

December 22, 2015

Page Three

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

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

State of Louisiana's Responses to Findings

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

Purpose of this Report

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 15, 2016, except for the
Schedule of Expenditures of Federal Awards,
for which the date is December 22, 2015**

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

Independent Auditor's Report

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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STATE OF LOUISIANA
Baton Rouge, Louisiana**

Report on Compliance for Each Major Federal Program

We have audited the State of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) *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, 2015. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 11-12) of the accompanying schedules of findings and questioned costs.

The State of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note G of Appendix A (page A-176). During the year ended June 30, 2015, eight of these entities expended a total of \$210,071,257 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 eight entities, because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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

March 15, 2016, except for the Schedule of
Expenditures of Federal Awards, dated
December 22, 2015
Page Two

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Louisiana's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Louisiana's compliance.

Basis for Qualified Opinion on Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, WIA Cluster, Alcohol Open Container Requirements, Minimum Penalties for Repeat Offenders for Driving While Intoxicated, Highway Planning and Construction Cluster, Community Services Block Grant, Foster Care - Title IV-E, 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:

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AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

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Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2015-010 (page 46)	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Eligibility
2015-011 (page 48)	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Eligibility
2015-012 (page 50)	17.258/17.259/ 17.278	WIA Cluster	Subrecipient monitoring
2015-014 (page 53)	20.607, 20.608	Alcohol Open Container Requirements, Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Subrecipient monitoring
2015-016 (page 56)	20.607, 20.608	Alcohol Open Container Requirements, Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Period of availability of federal funds
2015-017 (page 57)	20.607, 20.608, 20.205/20.219	Alcohol Open Container Requirements, Minimum Penalties for Repeat Offenders for Driving While Intoxicated, Highway Planning and Construction Cluster	Subrecipient monitoring
2015-043 (page 97)	93.767, 93.775/93.777/ 93.778	Children’s Health Insurance Program, Medicaid Cluster	Cash management
2015-045 (page 101)	93.767, 93.775/93.777/ 93.778	Children’s Health Insurance Program, Medicaid Cluster	Allowable cost/cost principles
2015-049 (page 108)	93.658	Foster Care - Title IV-E	Special tests and provisions
2015-052 (page 114)	93.569	Community Services Block Grant	Subrecipient monitoring

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 Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii, WIA Cluster, Alcohol Open Container Requirements, Minimum Penalties for Repeat Offenders for Driving While Intoxicated, Highway Planning and Construction Cluster, Community Services Block Grant, Foster Care - Title IV-E, 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 CFDA 14.228

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Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, WIA Cluster, CFDA 20.607 Alcohol Open Container Requirements, CFDA 20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated, Highway Planning and Construction Cluster, CFDA 93.569 Community Services Block Grant, CFDA 93.658 Foster Care - Title IV-E, CFDA 93.767 Children's Health Insurance Program, and Medicaid Cluster for the year ended June 30, 2015.

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, 2015.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2015-001 through 2015-009 (pages 30 to 45), 2015-013 (page 51), 2015-015 (page 54), 2015-018 through 2015-042 (pages 61 to 97), 2015-044 (page 99), 2015-046 through 2015-048 (pages 102 to 107), 2015-050 through 2015-051 (pages 111 to 113), and 2015-053 (page 115). Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2015-002 (page 32), 2015-010 through 2015-012 (pages 46 to 51), 2015-014 (page 53), 2015-016 through 2015-017 (pages 56 to 60), 2015-043 through 2015-045 (pages 97 to 102), 2015-049 (page 108), and 2015-052 (page 114) to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2015-001 (page 30), 2015-003 through 2015-009 (pages 34 to 45), 2015-013 (page 51), 2015-015 (page 54), 2015-018 through 2015-042

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(pages 61 to 97), 2015-046 through 2015-048 (pages 102 to 107), and 2015-051 (page 112) to be significant deficiencies.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana as of and for the year ended June 30, 2015, 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 22, 2015, which contained unmodified opinions on those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of

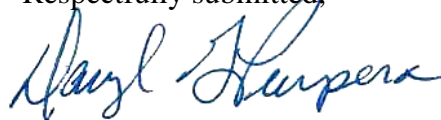
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America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:EFS:aa

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Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2015

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

Summary of Auditor's Results
For the Year Ended June 30, 2015

Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? X yes none reported

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

<u>Unmodified for all major programs except for:</u>	<u>Opinion</u>
14.228 - Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	Qualified
20.607 - Alcohol Open Container Requirements	Qualified
20.608 - Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Qualified
93.569 - Community Services Block Grant	Qualified
93.658 - Foster Care - Title IV-E	Qualified
93.767 - Children's Health Insurance Program	Qualified
WIA Cluster	Qualified
Highway Planning and Construction Cluster	Qualified
Medicaid Cluster	Qualified

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

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

Auditee qualified as low-risk auditee? yes X no

(Continued)

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

Federal Awards (Cont.)

Identification of major programs:

CFDA Number - Name of Federal Program or Cluster

10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children
Child Nutrition Cluster
SNAP Cluster
11.463 - Habitat Conservation
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
17.225 - Unemployment Insurance
WIA Cluster
20.607 - Alcohol Open Container Requirements
20.608 - Minimum Penalties for Repeat Offenders for Driving While Intoxicated
Highway Planning and Construction Cluster
84.010 - Title I Grants to Local Educational Agencies
84.367 - Improving Teacher Quality State Grants
84.371 - Striving Readers
Special Education Cluster (IDEA)
93.268 - Immunization Cooperative Agreements
93.563 - Child Support Enforcement
93.569 - Community Services Block Grant
93.658 - Foster Care - Title IV-E
93.667 - Social Services Block Grant
93.767 - Children's Health Insurance Program
CCDF Cluster
Medicaid Cluster
TANF Cluster
Student Financial Assistance Cluster
Disability Insurance/SSI Cluster
97.036 - Disaster Grants - Public Assistance (Presidentially-Declared Disasters)
97.039 - Hazard Mitigation Grant
Research and Development Cluster

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2015

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

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**EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
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**EXECUTIVE DEPARTMENT -
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REVENUE, DEPARTMENT OF
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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Continued)

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF FINANCE AND SUPPORT SERVICES

2015-FS-001 - Inaccurate Annual Fiscal Reports

Condition:

The Office of Finance and Support Services (OFSS) submitted an inaccurate Annual Fiscal Report (AFR) for the Division of Administration (DOA) and inaccurate Schedule of Expenditures of Federal Awards (SEFA) information for DOA and the Louisiana Federal Property Assistance Agency (LFPAA) for the fiscal year ending June 30, 2015. The following errors were noted:

- SEFA information for DOA was not submitted in accordance with DOA’s Office of Statewide Reporting and Accounting Policy (OSRAP) instructions, as follows:
 - OFSS misclassified \$14.2 million in expenditures, which resulted in an overstatement of cash awards and an understatement of loan activity and outstanding loan balances at June 30, 2015.
 - An erroneous entry resulted in a \$10.2 million understatement of cash awards.
 - Cash awards provided to non-state subrecipients were overstated by \$17.3 million, and loans provided to non-state subrecipients were understated by \$18.7 million.
 - OFSS did not complete the required reconciliation of the amounts reported in the SEFA submission to the expenditure amounts in agency accounting records.
- Judgments, claims, and similar contingencies for DOA were understated by \$13.2 million because OFSS failed to accurately calculate the liability. OFSS could not provide supporting documentation to substantiate the amount disclosed in the AFR.
- DOA’s note disclosure for operating and capital grants was erroneously marked as “N/A” when DOA actually had more than \$343 million in operating grant revenues.
- LFPAA’s SEFA incorrectly identified donated property as cash awards and overstated total expenditures by \$1,545.

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

Criteria:

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

Cause:

Management did not perform an adequate review of the AFR and SEFA information and has not adequately trained its staff in reporting requirements.

Effect:

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

Recommendation:

Management should strengthen its controls over the financial reporting process and ensure that all personnel are adequately trained and supervised. In addition, management should perform a thorough review of the AFR and SEFA information to identify and correct errors before submitting to OSRAP.

Management's response and corrective action plan:

Management's response indicates concurrence with the finding and states procedures have been implemented to strengthen existing controls over the financial reporting process (See B-16).

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

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF STATEWIDE REPORTING
AND ACCOUNTING POLICY

2015-FS-002 – Inadequate Controls over Compilation of
Schedule of Expenditures of Federal Awards

Condition:

OSRAP did not adequately review the SEFA and related note disclosures to ensure that they were accurate and complete for the fiscal year ended June 30, 2015.

The following errors were noted during our review of the SEFA:

- Assurances are required from select state entities to support the auditor’s opinion on the statewide SEFA. The auditors at those state entities proposed audit adjustments that were accepted by their individual entity’s management. These adjustments are provided to OSRAP for consideration to post in the statewide SEFA. For the fiscal year 2015 SEFA, there were adjustments totaling \$57,352,960 accepted by OSRAP that were not properly posted prior to submitting the state’s SEFA and notes on November 30, 2015.
- In addition to the misstatements noted by field auditors above, the SEFA contained the following errors:
 - Loans/loan guarantees were overstated by \$7,573,351 due to error, and cash awards were overstated by \$2,052,304 because state entities were improperly reported as “pass-through” entities. In addition, cash awards provided to non-state subrecipients included state entities in error, resulting in an overstatement of \$2,693,219.
 - The SEFA contained classification errors totaling \$23,593,081. The largest of the errors noted was \$20,940,323 because loans/loan guarantees were incorrectly identified as cash awards. The remaining classification errors occurred because American Recovery and Reinvestment Act (ARRA) awards were not properly identified, expenditures were misclassified between federal programs, and because expenditures for a federal financial assistance grant were improperly reported as loans/loan guarantees.

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

- The SEFA contained 302 duplicate entries totaling \$49,375,107 because of a programming error in the SEFA portal, a new system implemented in fiscal year 2015 for preparation of the SEFA. Although 56 line items ranging from \$29 to \$2,076,144 were inadvertently duplicated a total of 302 times, these duplicates did not result in a misstatement of the total reported expenditures of federal awards because those line items were not included in the total.

The following errors were noted during our review of the SEFA note disclosures:

- OSRAP's note disclosure for Revolving Loan Programs (note I) did not include the correct amount of loans issued during the fiscal year and the outstanding balance at year end for the ARRA – State Energy Program Revolving Loan Fund. As a result, the loans made during the year were overstated by \$5,042,702, and the outstanding loan balance as of June 30, 2015, disclosed in note I was overstated by \$8,410,948. The outstanding loan balance was also overstated in OSRAP's note disclosure for Loans and Loan Guarantees Outstanding and Other Non-Cash Assistance (note E) by \$8,413,672.
- Donated property was incorrectly identified as cash awards, which understated total non-cash assistance reported in note E by \$1,984,765.

Criteria:

OMB Circular A-133, section 310(b) states that the auditee shall prepare the SEFA for the period covered by the auditee's financial statements. Good internal controls over financial reporting for the preparation of the SEFA should include an adequate review of the SEFA to detect and correct errors prior to submission for inclusion in the state's Single Audit report.

Cause:

OSRAP did not have an effective review process to ensure that the SEFA and note disclosures were accurately presented.

Effect:

Failure to adequately review the SEFA and related note disclosures increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected. Additionally, an inaccurate or incomplete SEFA may cause errors in major program determinations, misstatements in the state's Single Audit report, and/or delay the issuance of the state's CAFR and/or Single Audit report.

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

Recommendation:

OSRAP should strengthen its controls to ensure that SEFA and note disclosures are adequately reviewed to identify and correct errors before being submitted for inclusion in the state's Single Audit report.

Management's response and corrective action plan:

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

HEALTH AND HOSPITALS, DEPARTMENT OF

2015-FS-003 – Inaccurate Annual Fiscal Report

Condition:

For the second consecutive year, the Department of Health and Hospitals (DHH) submitted inaccurate financial information in the AFR for DHH Medical Vendor Payments.

Criteria:

Good internal control over financial reporting should include adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR and a review process that will identify preparation errors and correct those errors before submitting the AFR to OSRAP for inclusion in the state's CAFR.

Cause:

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

- In *Note Y, Accounts Payable Adjustment*, DHH did not properly report payables related to Medicare Part D "Clawback" and disproportionate share audits, and did not report liabilities for federal disallowances. As a result, we noted the following misstatements:
 - *Due to Federal Government (Full Accrual)* was understated by \$193.2 million.
 - *Due to Federal Government (Modified Accrual)* was understated by \$1.3 million.

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

- *Due to Audits Payable (Full and Modified Accrual)* was overstated by \$30.3 million.
- In *Note Z, Accounts Receivable Adjustment*, DHH did not properly report receivables related to known fraud settlements and disproportionate share audits. As a result, we noted the following misstatements:
 - *Due From Medical Providers and Third Parties (Full Accrual)* was overstated by \$12.9 million.
 - *Due From Medical Providers and Third Parties (Modified Accrual)* was overstated by \$35.3 million.

DHH did not accept the proposed audit adjustment to accrue the federal disallowances. As a result, *Due to Federal Government (Full Accrual)* remained understated by \$192 million. While DHH did not accept the proposed audit adjustment, OSRAP did accept the audit adjustment and made the needed corrections to the state's CAFR.

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

Management elected not to respond to this finding.

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

HEALTH AND HOSPITALS, DEPARTMENT OF -
OFFICE OF PUBLIC HEALTH

2015-FS-004 – Inadequate Controls over Reporting of Subrecipients

Condition:

The DHH, Office of Public Health's (DHH/OPH) SEFA did not contain an accurate listing of amounts provided to subrecipients for five federal awards, causing a net understatement of \$17.2 million.

Criteria:

DHH/OPH is required to identify and submit to OSRAP the total amount of federal dollars, by federal program, provided to subrecipients on the SEFA.

Cause:

DHH/OPH failed to properly identify certain contracts within the state contract system as subrecipients in accordance with agency policy. As a result, OPH used incomplete system reports when preparing the SEFA. In addition, OPH did not have an effective review process to ensure that all subrecipients were properly identified during the SEFA preparation and included in the schedule.

Effect:

Failure to properly compile and review the SEFA increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected in the state's Single Audit report.

Recommendation:

Management should ensure the SEFA, including subrecipient information, is complete and accurate prior to submission to OSRAP.

Management's response and corrective action plan:

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

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

REVENUE, DEPARTMENT OF

2015-FS-005 – Inadequate Preparation of the Annual Fiscal Report

Condition:

For the second consecutive year, the Louisiana Department of Revenue (LDR) incorrectly reported refunds payable and pending litigation in its 2015 AFR, which is used by OSRAP to compile the State of Louisiana's CAFR. Refunds payable was understated by \$10.7 million; pending litigation was overstated by \$27.3 million; judgments rendered pending appropriation was understated by \$7.2 million; and receivables were overstated by \$3.4 million (\$2.3 million in proposed assessments, and \$1.1 million in qualified receivables).

Criteria:

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

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

Cause:

Refunds payable was understated by \$10.7 million because of errors made in calculations, incorrect reports, and misuse of information in reports generated from the Delta tax information system, including the incorrect offset of \$11.4 million in refund payments that were not valid payables at June 30; double-counting of \$7.9 million in refunds issued; and the incorrect exclusion of \$8.6 million in refund and interest payments.

Pending litigation was overstated by \$27.3 million because LDR double-counted \$20.2 million in claims as both "Refund Claims" and "Claims Against the State;" and erroneously included \$7.1 million in claims paid prior to June 30 as pending litigation. In addition, LDR failed to disclose \$7.2 million in judgments rendered prior to June 30, 2015, but not appropriated in the 2015 Legislative Session.

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

Revenues and receivables were overstated by \$3.4 million. Proposed Assessments, or estimated tax receivables, were overstated by \$2.3 million because LDR included amounts that were resolved prior to June 30, 2015, or paid during the accrual period. Qualified receivables, or tax receivables based on an actual tax return, were overstated by \$1.1 million because LDR double-counted a receivable balance.

Many of these errors occurred due to the heavy reliance on system reports during AFR preparation without an adequate understanding of how the reports are to be run or the information included in those reports, which resulted in incorrect reports and the misuse of information in reports.

Effect:

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

Recommendation:

Management should ensure that the AFR is prepared by qualified staff and reviewed in detail prior to its submission to OSRAP. Management should also provide training to improve the preparers' knowledge and understanding of the balances, calculations, and system reports used in preparing the AFR.

Management's response and corrective action plan:

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

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

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

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

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Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2015

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

Page No.

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

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2015-005 - Weaknesses in Controls over Federal Cash
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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2015-001 - Lacking Controls over Cost Allocation for Federal Funds

Award Year: Various

Award Numbers: Various

Compliance Requirement: Allowable costs/cost principles

	<u>Questioned Costs</u>
93.563 Child Support Enforcement	None Noted
93.658 Foster Care – Title IV-E	
93.667 Social Services Block Grant	
<u>SNAP Cluster:</u>	
10.551 Supplemental Nutrition Assistance Program	
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	
<u>TANF Cluster:</u>	
93.558 Temporary Assistance for Needy Families	
<u>CCDF Cluster:</u>	
93.575 Child Care and Development Block Grant	
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund	
<u>Disability Insurance/SSI Cluster:</u>	
96.001 Social Security – Disability Insurance	
96.006 Supplemental Security Income	

Condition:

The Department of Children and Family Services (DCFS) did not include a procedure in its approved Cost Allocation Plan (CAP) that describes the methodology for reallocating \$47 million of eligible expenses to other federal programs. In fiscal year 2015, expenses charged to federal programs through cost allocation totaled \$281 million. In addition, errors were noted during our review of the cost allocation steps used.

The cost allocation is calculated and administered through a series of steps to assign administrative costs to federal programs that allow these costs. In our review of 25 cost allocation steps, we noted the following errors:

- For two steps, the allocation method used did not agree to the approved CAP.

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

- For the information entered into one step, the state agency providing the statistic did not maintain supporting documentation.
- In one step, an employee's department did not change the reporting category to reflect current job duties, which resulted in the allocation incorrectly including a federal program.

Criteria:

Per CFR 95.507 (b)(4), the Public Assistance Cost Allocation Plan shall describe the procedures used to identify, measure, and allocate all costs to each of the benefiting programs and activity.

Per CFR 95.507 (a)(4), the plan shall contain sufficient information in such detail to allow the federal government to make an informed judgement on the correctness and fairness of the state's procedures for identifying, measuring, and allocating all costs to each of the programs operated by the state agency.

Per 2 CFR 225.55 1.j, to be allowable under federal awards, costs must be adequately documented.

Cause:

These conditions occurred because of a lack of communication between the sections within the departments that led to the steps not being updated timely. Also, DCFS management considers the reallocation of eligible expenses to be a cost reporting issue and not a cost allocation issue.

Effect:

Failure to describe all procedures used to allocate federal program costs may prevent the federal government from making an informed judgment on the state's method of allocating all costs. In addition, not including all procedures for allocating costs does not allow for the establishment of criteria to determine whether the costs allocated are allowable to be charged to the federal programs. Furthermore, errors in the cost allocation could result in costs charged to federal programs that did not receive the benefit.

Recommendation:

DCFS should amend CAP to include the procedures for reallocating funds to other federal programs and for necessary changes in processes. DCFS should also establish a policy to ensure supporting documentation for costs entered into cost allocation steps is retained.

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

Management’s response and corrective action plan:

Management’s response did not state whether or not the department concurred with the finding. Management noted that the financial reporting practice of reallocating eligible expenses is allowable by the federal governing standards and is not required to be described in an agency’s approved cost allocation plan (B-9).

Auditor’s additional comments:

Internal control over cost allocation should include a plan that describes the procedures used to allocate all costs. We recommend the department amend the plan to describe the allocation of all costs.

LOUISIANA STATE UNIVERSITY – AGRICULTURAL CENTER

2015-002 - Noncompliance with Federal Equipment Management Regulations

Award Years: 2006, 2008

Award Numbers: 1434-05HQURU1561/#81, 1434-HQ-97-RU-01561/#69

Compliance Requirement: Equipment and real property management

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	None Noted
10.203 Payments to Agricultural Experiment Stations Under the Hatch Act	
15.808 U.S. Geological Survey – Research and Data Collection	

Condition:

The Louisiana State University Agricultural Center (Ag Center) did not comply with federal equipment management regulations. In a test of 25 items of equipment purchased with federal Research and Development funds, two (8%) items selected could not be located. The responsible employees indicated that one item may have been sent to surplus, and the other item may have been dismantled. However, the Ag Center could not provide supporting documentation for either transaction. Each item was noted as “active” within the university’s property management system, and during the most recent inventory certification completed in June and July of 2015, the departments responsible for the two equipment items certified each item as being located.

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

Criteria:

Office of Management and Budget (OMB) Circular A-110 *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations* states that equipment records should include the location and condition of the equipment [(§215.34(f)(1)(vii))], and a control system should be in effect to ensure adequate safeguards to prevent loss, damage, or theft of equipment [(§215.34(f)(4))].

Cause:

The Ag Center did not have adequate controls in place to ensure that accurate information was maintained in the university's property management system and that equipment was properly safeguarded against loss, placing the Ag Center in noncompliance with federal equipment management regulations.

Effect:

The Ag Center was not in compliance with federal equipment management regulations. Failure to comply with federal property regulations increases the risk that assets may be misrepresented, lost, or stolen.

Recommendation:

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

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-44).

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

**2015-003 - Noncompliance with Subrecipient Monitoring
 Requirements at the LSU Agricultural Center**

Award Years: Various

Award Numbers: Various

Compliance Requirement: Subrecipient monitoring

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	None Noted
10.200 Grants for Agricultural Research, Special Research Grants	
10.310 Agriculture and Food Research Initiative (AFRI)	
93.351 Research Infrastructure Programs	

Condition:

The Ag Center did not adequately monitor subrecipients of federal Research and Development (R&D) Cluster programs. For all five subrecipients reviewed, the Ag Center was unable to provide documentation that it ensured each subrecipient obtained the required OMB Circular A-133 audit within nine months of the subrecipient's fiscal year-end. In addition, the Ag Center was unable to provide documentation that subrecipients not required to receive an A-133 audit provided certification of that fact.

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 3, Section M, states that pass-through entities are required to ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year meet the audit requirements per OMB Circular A-133 and that the required audits are completed within nine months of the end of the subrecipient's audit period; issue a management decision on 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:

The Ag Center did not design or implement adequate controls to ensure that R&D Cluster program award subrecipients were monitored for A-133 audit compliance.

Effect:

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

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

Recommendation:

Ag Center management should implement controls to ensure that subrecipients meet OMB A-133 audit requirements; review of subrecipient audit reports are performed timely; and management decision letters are issued on applicable audit findings.

Management’s response and corrective action plan:

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

LOUISIANA STATE UNIVERSITY –
PENNINGTON BIOMEDICAL RESEARCH CENTER

2015-004 - Noncompliance with Federal Allowable Costs/Cost Principle Requirements

Award Years: 2015

**Award Numbers: 41048-PBRC, RDK098687A, W81XWH-09-1-0616,
 W81XWH-14-1-0335**

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
<u>Research and Development Cluster:</u>	None Noted
12.420 Military Medical Research and Development	
93.113 Environmental Health	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research	

Condition:

Pennington Biomedical Research Center (PBRC) did not require employees to certify their time and effort charged to federal Research and Development (R&D) Cluster programs in a timely manner.

We noted the following during our test of payroll transactions for R&D Cluster programs based on requests for documentation during November 2015:

- For one payroll transaction dated February 23, 2015, PBRC could not provide a certification for a personnel activity report (PAR) period that covered this transaction date. The most recent certifications provided, dated June 25, 2015, were for the PAR period April 1, 2014, through September 30, 2014. After our inquiry, PBRC provided certifications dated December 10, 2015, for the PAR

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

periods covering October 1, 2014, through March 31, 2015. However, the employee was certifying time detail for work performed almost a year earlier.

- For a second payroll transaction dated February 23, 2015, PBRC could not provide a certification for a PAR period that covered this transaction date. The most recent certification provided was for the PAR period January 1, 2014, through March 31, 2014, but the signed PAR was not dated. After our inquiry, PBRC provided certifications for the PAR periods covering April 1, 2014, through March 31, 2015, but the signed PARs were not dated. However, again, the employee was certifying time detail for work performed a year earlier.
- For a third payroll transaction dated January 26, 2015, PBRC could not provide a certification for a PAR period that covered this transaction date. The most recent certifications provided, dated August 14, 2015, were for the PAR periods covering April 1, 2014, through September 30, 2014. After our inquiry, PBRC provided certifications for the PAR periods covering October 1, 2014, through March 31, 2015, but the signed PARs were not dated. Again, the employee was certifying time detail for work performed almost a year earlier.
- For a fourth payroll transaction dated February 23, 2015, PBRC could not provide a certification for a PAR period that covered this transaction date. PBRC noted that the employee had not worked long enough to be required to submit a PAR. We confirmed that the employee transitioned to a full-time employee on February 11, 2015. After our inquiry, PBRC provided a certification, dated December 16, 2015, for the PAR period covering January 1, 2015, through March 31, 2015.

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 5, states that the confirmation of salaries must be performed by a person with first-hand knowledge of the effort; by the principal investigator or responsible official using suitable means of verification that the work was performed; or a responsible official of the governmental unit. In addition, OMB Circular A-21, *Cost Principles for Educational Institutions*, Appendix A, Paragraph J.10 c.(2)(e) states that for professional staff, the certification reports will be prepared no less frequently than every six months.

Cause:

PBRC utilizes a PAR as the method for employees to provide the noted certification. However, PBRC did not implement adequate controls to ensure that its personnel costs charged to the R&D Cluster programs are certified within a timeframe that an employee could reasonably be expected to certify their time spent on each federal program.

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

Effect:

A prolonged delay between the employee's activity and their certification of that activity can decrease the accuracy of reporting and increase the time between payroll distribution to R&D programs and any required adjustments to that distribution.

Recommendation:

PBRC management should design and implement internal controls to ensure the completion of PARs in a timely manner.

Management's response and corrective action plan:

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

2015-005 - Weaknesses in Controls over Federal Cash Management Requirements

Award Year: 2015

**Award Numbers: 2012-67017-19293, PRR0219145B, RDK092575A,
 RHD073807A, TDK064584C, UDK094418A**

Compliance Requirement: Cash management

	Questioned Costs
	<hr/> None Noted
<u>Research and Development Cluster:</u>	
10.310 Agriculture and Food Research Initiative (AFRI)	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.859 Biomedical Research and Research Training	
93.865 Child Health and Human Development Extramural Research	

Condition:

PBRC personnel did not follow prescribed controls over compliance with the cash management requirements of Research and Development Cluster programs.

For six of 25 (24%) expense transactions selected for testing, the related drawdown request was not reviewed and approved by someone other than the preparer before the request was submitted to the awarding agency.

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

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 1 states that “as a condition of receiving federal awards, non-federal entities agree to comply with laws, regulations, and the provisions of contracts and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements.”

PRBC’s controls over cash management requirements include the review and approval of drawdown and reimbursement requests by someone other than the preparer prior to submission.

Cause:

PBRC did not follow its prescribed control over cost reimbursement award drawdown requests.

Effect:

Failure to follow prescribed controls could result in PBRC requesting reimbursement for expenses not incurred prior to the request, and place PRBC in noncompliance with federal regulations.

Recommendation:

PBRC management should ensure that the review and approval of drawdown and reimbursement requests is performed for all transactions.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-50).

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

U.S. DEPARTMENT OF AGRICULTURE

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2015-006 - Improper Employee Activity in Federal Programs

Award Year: 2014, 2015

Award Numbers: 6LS400102

Compliance Requirements: Allowable costs/cost principles, Eligibility

<u>SNAP Cluster:</u>	<u>Questioned Costs</u>
10.551 Supplemental Nutrition Assistance Program	\$45,536
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	None Noted
	<u>\$45,536</u>

Condition:

The Department of Children and Family Services (DCFS), Fraud and Recovery Unit identified improper activity by four employees who received benefits under the Supplemental Nutrition Assistance Program (SNAP)/Disaster Supplemental Nutrition Assistance Program (DSNAP) and by two employees who violated department policy related to SNAP cases.

Four employees were cited for intentional program violations as follows:

- One former employee did not accurately report household members and their income and improperly received \$36,630 in SNAP benefits from February 2008 through April 2014. The employee resigned in April 2015.
- One former employee did not accurately report household members, did not report DCFS employment income, and improperly received \$5,990 in SNAP benefits from August 2012 to April 2014. The employee was terminated in June 2014.
- One former employee did not report DCFS employment income and improperly received \$1,736 in SNAP benefits from June 2013 to March 2014. The employee was terminated in March 2015.
- One employee did not accurately report household members and their income and improperly received \$1,578 in SNAP benefits from October 2012 to December 2012 and \$526 in DSNAP benefits in September 2012. The employee was hired in January 2013 and is currently employed.

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

- Two former employees violated DCFS policy that states employees are prohibited from taking any action on their personal case or on a case involving an immediate family member, friend, or social acquaintance.

Criteria:

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

DCFS Policy I-510 states that employees are prohibited from taking any action on their personal case or on a case involving an immediate family member, friend, or social acquaintance.

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

Cause:

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

Effect:

Amounts not recouped by DCFS as of June 30, 2015, totaled \$45,536 and represent questioned costs.

Recommendation:

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

Management's response and corrective action plan:

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

Auditor's additional comments:

Our finding was presented to management for a formal response on October 7, 2015. At that time, the employee mentioned above in the fourth bullet was still employed. The employee was terminated on November 12, 2015.

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

2015-007 - Inadequate Control over SNAP Documentation

Award Year: 2014, 2015

Award Numbers: 6LS400102

Compliance Requirement: Special tests and provisions

<u>SNAP Cluster:</u>	<u>Questioned Costs</u>
10.551 Supplemental Nutrition Assistance Program	None Noted
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	

Condition:

DCFS did not ensure that accurate and complete information was entered into the automated data processing system (LAMI), which is used for SNAP eligibility determination and benefit computation.

Our procedures revealed that three out of 25 cases (12%) of clients receiving benefits had the following errors:

- One household member was assigned a temporary Social Security Number (SSN) until proof could be shown that one had been applied for or obtained. The temporary SSN remained in LAMI for two years and was not detected, even though the case was recertified by case workers four times during that period.
- One recipient's income was incorrectly entered into LAMI, resulting in the client receiving \$3 less per month in benefits.
- One recipient's application listed two sources of income. For one income source, there was no support in LAMI. For the other source, the income was entered into LAMI as bi-weekly rather than monthly and erroneously lowered the recipient's benefit amount. Upon recertification, the client received additional monthly funds.

Criteria:

Per 7 CFR section 272.10, state agencies are required to sufficiently automate their food stamp program operations and computerize their systems for obtaining, maintaining, utilizing, and transmitting information concerning SNAP. This includes processing and storing all casefile information necessary for the eligibility determination and benefit computation (including but not limited to all household members' names, addresses, dates of birth, Social Security Numbers,

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

individual household members' earned and unearned income by source, deductions, resources, and household size).

Per DCFS policy, household members must provide a SSN or acceptable proof of application for a SSN. Failure to provide SSN or proof of application for SSN timely (good cause for failure must be established every 30 days) can result in disqualification of a member from the household.

Cause:

Caseworkers did not obtain SSN or proof of application of SSN timely, did not enter income correctly into LAMI, and did not obtain support for income entered into LAMI.

Effect:

Failure to obtain and accurately enter eligibility information into LAMI increases the risk that individuals may receive benefits they are not entitled to receive or receive an incorrect benefit amount. Furthermore, inadequate supervision and review may allow errors in benefit amounts to go uncorrected.

Recommendation:

DCFS should ensure its caseworkers obtain and accurately enter eligibility information into LAMI. In addition, DCFS should consider the effectiveness of its case review policy that requires supervisors to review a minimum of two case readings for each worker per month.

Management's response and corrective action plan:

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

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

HEALTH AND HOSPITALS, DEPARTMENT OF –
OFFICE OF PUBLIC HEALTH

2015-008 - Inadequate Monitoring of Subrecipient Audits

Award Years: 2014, 2015

Award Numbers: 2014IW100346, 2014IW100646, 2015IW100346, 2015IW100646

Compliance Requirement: Subrecipient monitoring

	<u>Questioned Costs</u>
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children	None Noted

Condition:

The Department of Health and Hospitals, Office of Public Health (DHH/OPH) did not ensure that contracted local agency subrecipients of the Special Supplemental Nutrition Program for Woman, Infants, and Children (WIC) Program expending \$500,000 or more received an audit in accordance with federal regulations. WIC subrecipients provide services for the program, including determining eligibility of participants and issuing food instruments. A food instrument is similar to a check or voucher but lists the WIC-approved food items that the WIC participant can purchase. Four WIC contract agencies exceeded the \$500,000 threshold individually. These subrecipients received a total of \$2.4 million in federal award funds for their services and issued \$17.3 million in redeemed food instruments.

Criteria:

Federal regulations require that subrecipients expending \$500,000 or more in federal awards meet federal audit requirements. DHH/OPH is required to ensure that appropriate audits are completed for WIC contract agencies within nine months of the end of the subrecipient's audit period, issue a management decision on audit findings within six months of the receipt of the audit report, and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

Cause:

DHH/OPH did not adequately monitor the WIC program subrecipients.

Effect:

Failure to properly monitor subrecipients could result in noncompliance with program requirements and increases the likelihood of federal disallowed costs that the state may have to

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

return to the federal grantor. The WIC program as a whole served a total monthly average of 130,000 participants with a total annual program cost of \$105 million.

Recommendation:

Management should implement procedures to ensure subrecipient audit reports are received and reviewed, management decisions are issued timely, and, if applicable, subrecipients have taken timely and appropriate corrective action as required by federal regulations.

Management's response and corrective action plan:

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

**2015-009 - Noncompliance with Vendor Monitoring
 and Cost Containment Requirements**

Award Years: 2014, 2015

Award Number: 2014IW100346, 2014IW100646, 2015IW100346, 2015IW100646

Compliance Requirement: Special tests and provisions

	<u>Questioned Costs</u>
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children	None Noted

Condition:

DHH/OPH did not implement cost containment requirements and adequately monitor the WIC Program (CFDA 10.557) vendors.

WIC vendors are authorized by DHH/OPH to provide supplemental foods to participants under a retail food delivery system. In our review, we identified the following:

- DHH/OPH established required vendor groups but did not monitor vendor prices by group to ensure competitive pricing.
- DHH/OPH did not perform procedures to identify high-risk vendors and did not perform required compliance investigations.
- DHH/OPH did not monitor, using a required methodology, vendors that receive above 50% of their revenue from WIC food instruments.

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

Criteria:

DHH/OPH is required by federal regulations to establish a method for controlling cost, through development of a system that categorizes vendors into groups with similar vendors and reviews prices by group to ensure competitive prices.

DHH/OPH is required to identify high-risk vendors at least once each year using criteria developed by the United States Department of Agriculture's Food and Nutrition Service Agency (USDA FNS) and perform compliance investigations on all identified high-risk vendors, up to an amount equal to 5% of the number of authorized vendors for the state.

DHH/OPH is required by federal regulations to ensure that the prices charged by vendors that receive above 50% of their revenue from WIC food instruments are not inflated from those of regular vendors by performing monitoring on a quarterly basis.

Cause:

DHH/OPH has worked with USDA FNS federal regulators for the past two years to develop and implement policies and procedures for cost containment and monitoring to bring the program in line with federal policy. However, for the year under audit, required cost containment and monitoring procedures were not performed.

Effect:

Failure to implement cost containment requirements and properly monitor vendors can result in inflated food costs, undetected vendor violations, and federal claims on the state agency to recover excess food funds. Without the proper procedures in place, it is unknown how much of the \$116 million in food cost is at risk of noncompliance with program regulations.

Recommendation:

DHH/OPH should evaluate federal guidelines and OPH policies and procedures to ensure that cost containment requirements are implemented and vendors are monitored appropriately to ensure compliance with federal regulations.

Management's response and corrective action plan:

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

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

2015-010 - Inadequate Grant Recovery of Homeowners Assistance Program Awards

Award Year: 2015

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

Compliance Requirement: Eligibility

	<u>Questioned Costs</u>
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$263,222,134

Condition:

For the fiscal year ended June 30, 2015, the Division of Administration (DOA), Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified \$263 million in noncompliant Homeowner Assistance Program (HAP) awards for 7,844 homeowners through post-award monitoring for the Community Development Block Grant/State's Program (CFDA 14.228). Because the noncompliant awards identified for grant recovery have not been recovered as of June 30, 2015, we consider these amounts as questioned costs. In addition, questioned costs from previous years totaling \$798 million remain in recovery status. Of the \$8.9 billion total HAP awards disbursed as of June 30, 2015, 21,497 awards totaling \$1.06 billion are in grant recovery.

Criteria:

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 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

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

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.

OCD has forwarded noncompliant awards to the Office of the Attorney General for collection but has also implemented procedures to assist award recipients in becoming compliant with the covenant requirements. In July 2013, HUD approved three Action Plan amendments that provided additional options for HAP participants who have not yet returned to their homes. In August 2015, HUD amended the grant terms and conditions to formalize a partnership between the state and HUD to continue to address noncompliance. The additional options allow the review of awards to determine if any unmet needs or additional assistance is necessary for participants to return home.

Effect:

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

Recommendation:

OCD should continue its post-award monitoring process to identify awards to be placed in recovery and continue its recovery efforts to collect those awards determined to be noncompliant.

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

Management's response and corrective action plan:

OCD's response indicates concurrence with the finding and outlines a continued plan for corrective action, stating that OCD "will continue its efforts to recover those awards determined to be ineligible..." In addition, management states it will "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..." (B-11).

2015-011 - Inadequate Recovery of Small Rental Property Program Loans

Award Year: 2015

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

Compliance Requirement: Eligibility

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$18,034,418

Condition:

For the fiscal year ended June 30, 2015, OCD, DRU, identified \$18,034,418 in Small Rental Property Program (SRPP) loans for 186 property owners under the Community Development Block Grants/State's Program (CDBG, CFDA 14.228) who failed to comply with one or more of their loan agreement requirements and were assigned loan recovery status. Since OCD has not recovered these loans, we consider these amounts totaling \$18,034,418 to be questioned costs, which if disallowed could be due back to the federal grantor. In addition, questioned costs from previous fiscal years totaling \$76,218,544 remain in recovery status. Of the \$435.5 million in SRPP outstanding loans at June 30, 2015, 1,127 loans totaling \$94,252,962 are in recovery status.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded and has allocated approximately \$649 million to the SRPP as part of the Road Home program. In accordance with the state's Housing and Urban Development-approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower-income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property

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

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:

The initial loans were disbursed in December 2007, with the loan requirements effective in December 2008; however, policies and procedures to identify property owners who fail to comply with loan requirements were not developed until November 2009, and OCD did not begin implementing the SRPP Non-Compliance Mitigation Plan, which addresses loan recovery, loan modification, and property recovery for noncompliant property owners until May 2012. As of June 30, 2015, OCD has not recovered any properties and has only recovered loans totaling \$649,643 from noncompliant property owners.

Effect:

Ultimately, if OCD does not take appropriate action to recover loans from noncompliant property owners to HUD’s satisfaction, this could result in disallowed costs.

Recommendation:

OCD should complete the mitigation process as detailed in the SRPP Non-Compliance Mitigation Plan for files determined to be noncompliant. This process should include final determinations of noncompliant files and proceeding with the remedies included in the closing documents, including foreclosure and recovery of loans. OCD should work with the Office of Attorney General and HUD to intensify mitigation efforts against noncompliant property owners.

Management’s response and corrective action plan:

Management stated in its response that it will continue to work with its applicants to assist noncompliant property owners to come into compliance with the program (B-13).

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

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

**2015-012 - Inadequate Subrecipient Monitoring
 for Workforce Investment Act Cluster**

Award Year: Various

Award Number: Various

Compliance Requirement: Subrecipient monitoring

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

Condition:

For the fourth consecutive audit, the Louisiana Workforce Commission (LWC) did not adequately monitor subrecipients of the Workforce Investment Act (WIA) Cluster program. WIA program expenditures totaled \$32 million during fiscal year 2015, with approximately \$28 million provided to subrecipients who were not adequately monitored.

Criteria:

Federal regulations require annual on-site monitoring reviews of all LWC subrecipients' compliance with federal requirements to include reviews of its subrecipients' fiscal and administrative functions.

Cause:

LWC did not begin conducting required reviews until May 2015. As of June 30, 2015, monitoring reviews had been started for only four (22%) of the 18 subrecipients. The Office of Workforce Development's Compliance and Monitoring unit, which was established during fiscal year 2015, is responsible for conducting on-site and desk reviews to monitor activities of subrecipients and performing tests of compliance with laws, regulations, and the provisions of contracts or grant agreements. The Compliance and Monitoring unit developed a subrecipient monitoring log to track monitoring reviews to ensure they are performed annually.

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

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.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-52).

U.S. DEPARTMENT OF TRANSPORTATION

**PUBLIC SAFETY AND CORRECTIONS, DEPARTMENT OF –
PUBLIC SAFETY SERVICES**

2015-013 - Lack of Controls over Federal Cash Management

Award Year: 2014, 2015

Award Number: Various

Compliance Requirement: Cash management

		Questioned Costs
		<hr/>
20.607	Alcohol Open Container Requirements	None Noted
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	

Condition:

The Department of Public Safety and Corrections – Public Safety Services (DPS) failed to ensure federal funds were drawn according to federal regulations for the Alcohol Open Container Requirements (CFDA 20.607) and Minimum Penalties for Repeated Offenders for Driving While Intoxicated (CFDA 20.608) federal programs.

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

Our test of cash management practices at DPS revealed the following:

- For three out of eight (38%) cash draw transactions tested, the time elapsing between the drawdown of federal funds and disbursement to subrecipients ranged from 20 to 41 days. For our consideration of timely disbursement, we judgmentally defined an acceptable timeframe as up to five days.
- For four of eight (50%) cash draw transactions tested, DPS paid subrecipients with state funds and delayed drawing federal funds for times ranging from 10 to 55 days.

Criteria:

The Code of Federal Regulations (Title 31, Chapter II, Subchapter A, Part 205, Subpart b) requires states to minimize the time between the drawdown of federal funds and their disbursement for federal program purposes.

Cause:

DPS did not have adequate controls in place to manage the drawdown of federal funds to minimize the time between the federal draw and disbursement, and maximize the use of federal funds to avoid using state funds when appropriate.

Effect:

Failure to disburse federal funds to subrecipients timely places DPS in noncompliance with federal cash management requirements. Overdrawn grants put the state at risk of federal disallowances for which the state may be liable, while underdrawn grants indicate that the state funded expenditures using state General Fund when federal funds could have been used instead.

Recommendation:

DPS management should ensure controls are in place to minimize the time between the federal draw and disbursement to subrecipients, and maximize the use of federal funds to avoid using state funds unnecessarily.

Management's response and corrective action plan:

Management concurred in part with the finding and provided a corrective action plan (B-53).

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

2015-014 - Payments Inconsistent with Contract Provisions

Award Year: Various

Award Number: Various

Compliance Requirement: Subrecipient monitoring

	<u>Questioned Costs</u>
20.607 Alcohol Open Container Requirements	None Noted
20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated	

Condition:

The Louisiana Highway Safety Commission (LHSC) reimbursed claims submitted by the Department of Transportation and Development (DOTD) that were based on a subgrantee's invoice date and DOTD's payment date, rather than being based on the date of service, as required by contract provisions. The claims were related to the Alcohol Open Container Requirements (CFDA 20.607) and the Minimum Penalties for Repeat Offenders for Driving While Intoxicated (CFDA 20.608) programs.

Criteria:

The contract between LHSC and DOTD states that the funding is not transferrable to the following fiscal year, should be used in the fiscal year as planned, and under no circumstances be submitted for work completed in a prior federal fiscal year.

Cause:

In federal fiscal year 2012, LHSC provided that it received verbal guidance from National Highway Traffic Safety Administration (NHTSA) personnel allowing payment based on an invoice date and payment date. However, contract language covering federal fiscal years 2014 and 2015 and recent guidance from NHTSA personnel contradicts the verbal guidance. Contract language includes the following, "These reimbursement claims shall under no circumstance be submitted for work completed in a prior Federal Fiscal."

Effect:

Payments made inconsistently with contract provisions could result in noncompliance with program regulations and disallowed costs for the state.

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

Recommendation:

LHSC should work with both NHTSA and DOTD to resolve any issues to ensure program and contract requirements are met.

Management's response and corrective action plan:

Management concurred in part with the finding and provided a corrective action plan (B-55).

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

2015-015 - Inadequate Controls over Wage Rate Requirements

Award Years: 2010 - 2015

Award Numbers: Not applicable

Compliance Requirement: Special tests and provisions

Highway Planning and Construction Cluster (including ARRA):
20.205 Highway Planning and Construction

**Questioned
Costs**

None Noted

Condition:

DOTD did not ensure that policies designed to ensure compliance with federal wage rate requirements for construction projects funded through the Highway Planning and Construction program (CFDA 20.205) were adhered to, as follows:

- Thirteen (52%) of the 25 projects tested did not have the necessary monthly interviews performed or documentation to indicate interviews were not necessary as allowed by DOTD's policy.
- Four (16%) of the 25 projects tested had expenditures that were approved for payment prior to DOTD receiving the required weekly certified payrolls from the contractor.

Criteria:

The Davis-Bacon Act (Title 40 of the United States Code Annotated, Section 3141-3144, 3146, and 3147) promulgates that laborers and mechanics on federally-funded construction projects in excess of \$2,000 must be paid, at a minimum, the prevailing wage rate established by the Secretary of the United States Department of Labor for the location of the project. To ensure

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

compliance with Davis-Bacon Act requirements, DOTD's Engineering Directives and Standards Manual (EDSM) requires that a minimum of one employee interview be performed each month for federally-funded projects with an original contract amount of \$500,000 or more. The EDSM further states that if all existing contractor's and subcontractor's employees have been interviewed on a project, then the Project Engineer can document that fact with a letter and the project site interviews can then be suspended.

The Copeland "Anti-Kickback" Act (Title 40 of the United States Code Annotated, Section 276c) promulgates that contractors and subcontractors on federally-funded construction projects provide weekly a statement (certified payrolls) with respect to the wages paid each employee during the preceding week. In order to ensure compliance with the Copeland Act, DOTD's internal control is to only approve payment of the contractors' estimates after all required payrolls for the service period are submitted to DOTD.

Cause:

Personnel did not adhere to the guidelines set forth in the DOTD EDSM related to the required interviews and the practice to only approve construction estimates for payment after the submission of weekly payrolls by contractors.

Effect:

Failure to follow all guidelines set forth in the DOTD EDSM and established internal controls makes DOTD noncompliant with department policy, which increases the risk of noncompliance with wage rate requirements set forth by the federal government. Noncompliance with federal requirements can subject the department to reduced federal participation and disallowed costs.

Recommendation:

Management should enforce the policies established within the DOTD EDSM to ensure compliance with federal wage rate requirements.

Management's response and corrective action plan:

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

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

2015-016 - Noncompliance with Period of Availability of Funds Requirements

Award Year: Various

Award Numbers: Various

Compliance Requirement: Period of availability of federal funds

		Questioned Costs
20.607	Alcohol Open Container Requirements	\$368,948
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	368,947
		\$737,895

Condition:

DOTD claimed and received reimbursements outside of the period of availability of funds from the pass-through entity, Louisiana Highway Safety Commission (LHSC), for the Alcohol Open Container Requirements program and the Minimum Penalties for Repeat Offenders for Driving While Intoxicated program, resulting in \$737,895 that may need to be repaid to the LHSC and/or the federal grantor.

During fiscal year 2015, DOTD had 10 reimbursement claims totaling \$10,194,994. Of the five reimbursement claims tested totaling \$3,315,236, which included 147 individual invoices, two claims included 20 (14%) invoices for expenditures incurred in a different grant period than claimed. The total known questioned costs of \$737,895 is 7% of the total reimbursement requests made during fiscal year 2015.

Criteria:

The contract between LHSC and DOTD states that the funding is not transferrable to the following fiscal year, should be used in the fiscal year as planned, and under no circumstances be submitted for work completed in a prior federal fiscal year.

Cause:

LHSC gave DOTD permission to claim expenditures outside of the period of availability as defined by the contract. LHSC was allowing payment based on a subgrantee’s invoice date and DOTD’s payment date, rather than being based on the date of service, as required by contract provisions.

Effect:

Reimbursements of \$737,895 may need to be repaid to LHSC and/or the federal grantor.

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

Recommendation:

DOTD management should ensure that program expenditures are claimed for reimbursement timely and only include requests for reimbursement of expenditures within the defined period of availability.

Management’s response and corrective action plan:

Management did not concur with the finding and contends that it was in compliance with the contract and operated at the direction and oversight of LHSC. Management also stated that all costs cited in the finding are eligible expenses and not at risk of federal recoupment from DOTD (B-71).

Auditor’s additional comments:

Although DOTD received guidance from LHSC regarding claiming expenditures outside of the period of availability as defined by the contract, that guidance was provided in federal fiscal year 2012, and recent contract language covering federal fiscal years 2014 and 2015, along with recent correspondence with NHTSA personnel, contradicts that guidance. Contract language includes the following, “These reimbursement claims shall under no circumstance be submitted for work completed in a prior Federal Fiscal.” Based on the information above, we remain of the opinion that noncompliance with the period of availability of funds requirements occurred and questioned costs exist. If the federal grantor disallows the funds used outside the period of availability, those funds may need to be repaid to LHSC and/or the federal grantor.

2015-017 - Noncompliance with Subrecipient Monitoring Requirements

Award Year: 2007 - 2015

Award Numbers: Various

Compliance Requirement: Subrecipient monitoring

	<u>Questioned Costs</u>
20.607 Alcohol Open Container Requirements	\$9,736
20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated	9,736

Highway Planning and Construction Cluster:

20.205 Highway Planning and Construction	639,030
20.219 Recreational Trails Program	None Noted
	<u>\$658,502</u>

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

Condition:

DOTD did not adequately monitor its subrecipients under the Highway Planning and Construction Cluster (HPCC) of programs, the Alcohol Open Container Requirements program (commonly referred to as the Section 154 safety transfer program), and the Minimum Penalties for Repeat Offenders for Driving While Intoxicated program (commonly referred to as the Section 164 safety transfer program), resulting in noncompliance with federal regulations and increasing the risk of disallowed costs that would require repayment to the federal grantor. This is the second consecutive year we have reported noncompliance with subrecipient monitoring requirements.

- DOTD did not properly monitor the contracted Recreational Trails (RT) program administrator (a program under the HPCC) to ensure the required site visits of program subrecipients were being conducted. Although DOTD notified the program administrator of the fiscal year 2014 finding and requested a list of site visits performed, sufficient monitoring did not occur during fiscal year 2015. Failure to conduct the required site visits increases the risk that subrecipients are using program funds for unallowable costs.
- DOTD did not obtain payment documentation from certain subrecipients of the Highway Planning & Construction (HP&C) program (under the HPCC) and both safety transfer programs. Funds for these programs are sent to certain subrecipients based on invoices for goods or services. As part of the ongoing monitoring efforts, DOTD policy requires that these “cost disbursement” subrecipients provide proof of payment for those invoiced goods and/or services within 60 days of the receipt of program funds from DOTD. In a review of advance payments made to “cost disbursement” subrecipients, DOTD did not obtain payment documentation for 15 (56%) of the 27 HP&C program payments reviewed totaling \$639,030. In addition, DOTD did not obtain payment documentation for two (25%) of the eight safety transfer program payments reviewed totaling \$19,472 (\$9,736 from each of the two programs). As of November 2015, DOTD still had not received proof of payment documentation from subrecipients for these 17 payments made during fiscal year 2015, which could require repayment to the federal grantor. DOTD has not developed a central method of tracking all subrecipients or the advance payments to “cost disbursement” subrecipients, which could help to ensure follow-up with these subrecipients to obtain the required payment documentation.
- DOTD did not timely ensure that required audits were performed for subrecipients of the HPCC and safety transfer programs. OMB Circular A-133 requires the pass-through agency to ensure that subrecipients have received the required audits and issue management decisions on any findings within six months after the issuance of the report. DOTD issues interagency memos to

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

evidence its review of audits; however, DOTD did not evidence a timely review for six (46%) of the 13 HPCC and safety transfer program subrecipients sampled. Memos evidencing review for three of the six were dated 27 to 54 days after the end of the six-month timeframe to issue a management decision, and three did not have memos indicating departmental review of the report more than a year after issuance of the audit report. Those that were not issued timely were due to circumstances found during the review of the subrecipient's audit report.

- DOTD did not ensure that federal award information was communicated to two (50%) of the four HPCC subrecipients that were awarded grants and expended program funds during fiscal year 2015.
- DOTD did not perform the required evaluation of the risk of noncompliance for HPCC and safety transfer program subrecipients for purposes of determining the appropriate subrecipient monitoring related to the subawards as required by federal requirements.

Criteria:

The interagency agreement between DOTD and the RT administrator states that the administrator agrees to perform all required project site inspections. Good internal controls would require DOTD to perform procedures to ensure the administrator was in compliance with the agreement.

OMB Circular A-133 Compliance Supplement requires that during the award the pass-through entities monitor the subrecipient's use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved. To ensure payments are allowable, DOTD requires subrecipients to provide proof of payment for invoiced goods or services within 60 days of the receipt of program funds from DOTD.

The Compliance Supplement also requires the pass-through entity to provide certain award information to subrecipients at the time of the award and to ensure the subrecipients comply with audit requirements.

Uniform Guidance (2 CFR 200.331(b)) requires that pass-through entities evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring.

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

Cause:

Noncompliance occurred because management has not placed emphasis on ensuring adequate controls over the subrecipient monitoring function. In addition, DOTD has not developed a central method of tracking all subrecipients or the advance payments to “cost disbursement” subrecipients, which could help to ensure follow-up with these subrecipients to obtain the required payment documentation.

Effect:

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

Recommendation:

DOTD should monitor the activities of the RT program administrator, ensuring all aspects of the interagency agreement have been met and that all federal laws and regulations have been followed. Management should develop standard operating procedures, including maintaining a list of all subrecipients and those receiving advance payments, to ensure all necessary documentation is received from subrecipients receiving advance payments within the stated 60-day timeframe. In addition, management should implement monitoring procedures to ensure all subrecipient audits are reviewed within the six-month timeframe; should ensure that all subrecipient agreements communicate the required federal award information; and should evaluate subrecipients’ risk of noncompliance as required by federal regulations.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-73).

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

U.S. DEPARTMENT OF EDUCATION

DELGADO COMMUNITY COLLEGE

2015-018 - Noncompliance with Student Financial Assistance Regulations

Award Year: 2014, 2015

Award Number: P063P142530, P286K152530

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

**Questioned
 Costs**

None Noted

Condition:

For the third consecutive year, Delgado Community College (College) did not ensure that federal Title IV refunds were properly calculated and returned to the U.S. Department of Education (ED) within required timeframes. A test of 25 students, who withdrew, dropped, or never attended classes, revealed the following:

- The College's return of funds for two students was incorrectly calculated, resulting in \$681 of additional funds owed by the College to ED. As a result of our procedures and notification to the College, management corrected the identified errors and submitted the funds to ED prior to year-end.
- One student's return was incorrectly calculated by the College, resulting in \$847 of additional funds due from the student to ED.

Criteria:

The U.S. Code of Federal Regulations, Title 34, Chapter VI, Part 668.22 requires the College to calculate and return the institutional portion of program funds within 45 days of determining the date of the student's withdrawal and to determine the date of withdrawal within 30 days after the period of enrollment. Part 668.22(h) also requires the College to calculate the portion of program funds that the student must repay to ED and to send a written notice of overpayment to the student (or parent) within 30 days of the date of the College's determination that the student withdrew.

Cause:

These exceptions occurred because the College's current policies are not effectively monitored to ensure refunds are issued accurately and timely.

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

Effect:

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

Recommendation:

Management should ensure that current policies are effectively monitored and promptly provide the student and ED with the corrected student return calculation. Management should perform its own review of students who withdrew, dropped, or never attended classes to identify additional errors that may exist within this population.

Management’s response and corrective action plan:

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

Auditor’s additional comments:

The College’s response indicated that it had a formal process to verify the accuracy and completeness of student loan records; however, the refund errors would not have occurred if the College had properly monitored its existing policies.

GRAMBLING STATE UNIVERSITY

2015-019 - Untimely Determination of Students’ Withdrawal Dates

Award Year: 2015

Award Number: P063P141511, P268K151511

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:

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

**Questioned
Costs**

None Noted

Condition:

Grambling State University (University) did not determine the withdrawal dates of students receiving Title IV federal funding within the required timeframe. Withdrawal dates for 21 of 25 students tested did not meet the 30-day requirement.

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

Criteria:

The U.S. Code of Federal Regulations, Title 34, Chapter VI, Part 668.22(j)(2) requires the University to determine students' withdrawal dates within 30 days after the period of enrollment.

Cause:

These exceptions occurred because University faculty did not provide timely attendance information for students who unofficially withdrew from the University.

Effect:

Although the University could be subject to sanctions for not complying with federal regulations, the exceptions did not result in late refunds or otherwise have a direct financial impact on the University or the federal program.

Recommendation:

The University should hold its faculty responsible for providing timely attendance information.

Management's response and corrective action plan:

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

L.E. FLETCHER TECHNICAL COMMUNITY COLLEGE

**2015-020 - Noncompliance with Student Financial Assistance
Cluster Program Regulations for Return of Title IV Funds**

Award Year: 2015

Award Number: P063P142706

Compliance Requirement: Special tests and provisions

**Student Financial Assistance Cluster:
84.063 Federal Pell Grant Program**

**Questioned
Costs**

\$1,765

Condition:

L.E. Fletcher Technical Community College (FTCC) did not ensure compliance with Student Financial Assistance (SFA) Cluster program regulations related to the return of Title IV funds.

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

Under SFA, FTCC administers the Federal Pell Grant Program (Pell) and disburses approximately \$3 million annually to program participants. This is the second consecutive year that we have reported noncompliance with regulations for the return of Pell funds.

Our procedures disclosed that FTCC did not return \$10,542 of SFA funds to the U.S. Department of Education (ED) within the required timeframes of the program.

- For two of 25 (8%) students tested, FTCC did not determine the amount of grant assistance that the student earned as of the student's withdrawal date. As of June 2015, unearned Pell funds totaling \$1,765 were due to ED.
- For another seven of 25 (28%) students tested, FTCC did not return Pell funds totaling \$8,777 to ED within 45 days of determining the students' withdrawal dates as required by federal regulations. The late returns ranged from four to 71 days after the required 45-day period.

In addition, for seven of 25 (28%) students tested, FTCC either used the wrong withdrawal date or did not use the correct number of program days in the refund calculation. As a result, FTCC returned \$1,194 of Title IV funds the college earned to ED in error.

Criteria:

Per the 2014-2015 *Financial Aid Handbook*, institutions that are required to take attendance are expected to have a procedure in place for routinely monitoring attendance records to determine in a timely manner when a student withdraws. The Code of Federal Regulations [Title 34, Chapter VI, Part 668.22(a)(1)] requires the institution to determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date. Furthermore, Part 668.22(j)(1) requires the institution to return unearned program funds within 45 days of the determination date of withdrawal.

Cause:

FTCC failed to develop a procedure to routinely monitor attendance records to determine in a timely manner when a student withdraws. In addition, FTCC entered the wrong withdrawal date and/or the incorrect number of days for the credit hour program (total days and days completed) into the student system that it relied on to calculate the amount of Title IV grant assistance the college earned as of the student's withdrawal date.

Effect:

Failure to return Pell funds as required puts FTCC in violation of federal regulation.

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

Recommendation:

Management should implement a procedure to routinely monitor attendance records to determine in a timely manner when a student withdraws. Management should also ensure that procedures are established to accurately determine the amount of grant assistance earned by a withdrawing student and return unearned funds to ED within the required program timeframes.

Management's response and corrective action plan:

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

SOUTH LOUISIANA COMMUNITY COLLEGE

2015-021 - Inaccurate Reporting of Student Enrollment Status

Award Year: 2015

Award Number: P268K155745

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

**Questioned
 Costs**

None Noted

Condition:

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

Criteria:

Federal program regulations require the College to report the change in enrollment status for students who graduated, withdrew, never attended, or ceased to be enrolled on at least a half-time basis to the NSLDS within 60 days of knowledge of a student's status change.

Cause:

Our procedures revealed that 24 of 60 (40%) students tested who had changes in enrollment status during the fiscal year were not accurately reported to NSLDS.

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

2015-022 - Inadequate Administration over Federal Direct Student Loans Program

Award Year: 2015

Award Number: P268K155745

Compliance Requirements: Eligibility, Special tests and provisions

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

Condition:

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

Our procedures identified the following:

- Students were not offered unsubsidized loans even though federal regulations require that the College notify a student of the amount of funds the student and his or her parent can expect to receive from each Financial Assistance Program. We noted that 15 of the 25 (60%) students tested were neither notified nor offered \$40,994 in unsubsidized loans that they were eligible to receive.
- The College incorrectly calculated subsidized loan awards for nine of 12 (75%) students tested. These nine students were eligible to receive an additional \$9,145.

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

- For 17 of 17 (100%) students tested, the College did not notify the student or parent of the anticipated date and amount of disbursement and the student's or parent's right to cancel all or a portion of the loan and have the loan proceeds returned to the holder of that loan.

Criteria:

34 CFR 668.165(a)(1) requires that before an institution disburses Title IV funds, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV program.

34 CFR 668.165(a)(2) requires the institution to notify the student or parent of the anticipated date and amount of disbursement and the student's or parent's right to cancel all or a portion of the loan and have the loan proceeds returned to the holder of that loan when the institution credits a student's account at the institution with the loan.

Cause:

Management did not have an adequate process in place to properly calculate Direct Loan Fund awards and notify students of the amounts they were eligible to receive. In addition, management did not have an adequate process in place to send the proper notifications to students informing them of the required information.

Effect:

As a result, students who were eligible for Direct Loan Funds may not have received any or all funds for which they were eligible and the College failed to comply with federal compliance requirements.

Recommendation:

Management should strengthen procedures to calculate Direct Loan awards correctly, properly notify students of all funds for which they are eligible, and provide all required notification to ensure compliance with federal regulations.

Management's response and corrective action plan:

Management concurred in part with the finding and provided a corrective action plan. Management did not agree that loan awards were incorrectly calculated (B-59).

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

Auditor’s additional comments:

Auditors considered all documentation and explanations provided by the College when determining the accuracy of the calculation of loan awards. As noted above, nine students were eligible to receive an additional \$9,145. The College provided no evidence that changed the facts about our calculations.

2015-023 - Inadequate Controls over Return of Title IV Funds

Award Year: 2015

Award Numbers: P063P145745, P268K155745

Compliance Requirement: Special tests and provisions

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.063 Federal Pell Grant Program	\$44,854
84.268 Federal Direct Student Loans	8,342
	\$53,196

Condition:

South Louisiana Community College (College) did not have adequate controls over federal Title IV funds when determining withdrawal dates and calculating the amount for the return of funds to the U.S. Department of Education (ED).

Criteria:

The U.S. Code of Federal Regulations Title 34, Chapter VI, Part 668.22(j) requires the College to determine the withdrawal date for a student who unofficially withdraws within 30 days of the end of the enrollment period.

In accordance with 34 CFR 668.21, if a student does not begin attendance in a payment period or period of enrollment, the institution must return all Title IV program funds that were credited to the student’s account at the institution or disbursed directly to the student for that payment period or period of enrollment no later than 30 days after the date the institution becomes aware that the student will not or has not begun attendance.

Cause:

In our tests of compliance with Title IV regulations, we identified the following:

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

- For five of 45 (11%) students tested, the College did not determine the unofficial withdrawal dates within the required 30 days. These determinations were performed between 10 and 14 days late.
- For 30 of 60 (50%) students tested, the College failed to determine if the student began attendance when calculating the amount of return of federal Title IV funds. As a result, the College potentially owes ED \$53,196 in Title IV funds, which we consider to be questioned costs.

Effect:

As a result, the College is in noncompliance with federal regulations and could owe funds back to ED.

Recommendation:

Management should implement procedures to ensure that determinations of return of funds are made according to federal regulations. In addition, management should develop procedures to identify students who do not begin attendance and the steps necessary to return Title IV funds disbursed to those students.

Management’s response and corrective action plan:

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

2015-024 - Noncompliance with Cash Management Requirements

Award Year: 2015

Award Number: P063P145745, P268K155745

Compliance Requirement: Cash management

Student Financial Assistance Cluster:

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

**Questioned
Costs**

None Noted

Condition:

South Louisiana Community College (College) did not drawdown and disburse federal funds as required by cash management regulations for the Federal Pell Grant Program (CFDA 84.063) and the Federal Direct Student Loans Program (CFDA 84.268), and failed to maintain federal funds in interest-bearing accounts.

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

Criteria:

The Code of Federal Regulations [Title 34, Chapter VI, Part 668.162(b)(3)] states that the College must disburse funds requested as soon as administratively feasible but no later than three business days following the date the institution received those funds. In addition, Part 668.163(c)(2) requires the College to maintain Federal Pell Grant and Direct Student Loan funds in an interest-bearing bank account or an investment account and return any interest earned in excess of \$250 in an award year.

Cause:

Our cash management testing procedures disclosed the following:

- Seven of the 27 (26%) Direct Student Loan drawdowns that occurred during the year were not disbursed to student accounts within three days as required by the regulations. For these seven draws, the funds were disbursed to student accounts between four and 31 business days after receiving the funds.
- During fiscal year 2015, the College changed the type of account used to deposit its federal funds for both the Federal Pell Grant Program and the Federal Direct Student Loans Program from an interest-bearing account to a noninterest-bearing account.

Effect:

Failure to comply with cash management regulations can result in overdrawn grants that put the College at risk for federal disallowances for which the state may be liable. Failure to maintain federal funds in interest-bearing accounts results in noncompliance with Federal Pell Grant Program and Federal Direct Student Loan Program requirements.

Recommendation:

The College should develop procedures to ensure compliance with the cash management requirements related to the Federal Pell Grant Program and Federal Direct Student Loans Program. In addition, the College should maintain federal funds in an interest-bearing account and return any interest earned as required.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-62).

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

**2015-025 - Noncompliance with Student Financial
 Assistance Record Retention Regulations**

Award Year: 2015

Award Number: P063P145745, P268K155745

Compliance Requirements: Eligibility, Special tests and provisions

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

Condition:

South Louisiana Community College (College) did not comply with federal regulations regarding record retention for the Student Financial Assistance (SFA) Cluster program. During our procedures on the College's verification process, the College was unable to provide support for two of the 25 (8%) students tested.

Criteria:

The Code of Federal Regulations, Title 34, Part 668.24 (c)(1) requires that the institution maintain all records used to determine each student's eligibility for receiving Title IV funds. Part 668.24(e)(1) requires that the College maintain these records for three years after the end of the award year.

Cause:

The College failed to retain all required eligibility verification documentation.

Effect:

Under the guidelines for the SFA cluster, the College must verify applications of selected students to ensure a student's eligibility to receive federal financial aid and maintain all records used to verify eligibility. Failure to retain these records places the College in noncompliance with federal regulations.

Recommendation:

Management should strengthen procedures to ensure all required documentation is maintained to ensure compliance with SFA federal regulations.

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

Management’s response and corrective action plan:

Management concurred in part with the finding and provided a corrective action plan. Management noted that the missing files are not indicative of noncompliance with federal regulations (B-63).

Auditor’s additional comments:

Federal regulations require the College to maintain all records used in student eligibility determination. The College did not provide all documentation as noted above.

SOUTHERN UNIVERSITY AT BATON ROUGE

2015-026 - Student Enrollment Status Changes Inaccurately Reported

Award Year: 2015

Award Number: P268K151525

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

**Questioned
 Costs**

None Noted

Condition:

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

Our procedures revealed that two of 40 students tested who had changes in enrollment status during the fiscal year had not been accurately and timely reported to NSLDS. The students’ enrollment status was reported as withdrawn for the spring 2015 semester when the academic records indicated a status of graduated. In addition, the changes in enrollment status were reported 139 days after the end of the semester.

Criteria:

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

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

Cause:

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

Effect:

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

Recommendation:

Management should identify all changes in enrollment status for students receiving Federal Title IV Direct Student Loan funds and report accurate information to NSLDS within the required time period. In addition, management should ensure that personnel entering enrollment changes are adequately trained and supervised.

Management's response and corrective action plan:

Management concurred in part with the finding, acknowledging the errors noted, but providing that management has verified that all updates to NCLDS have now been completed. Management outlined a plan of corrective action (B-64).

SOUTHERN UNIVERSITY AT NEW ORLEANS

2015-027 - Noncompliance with Eligibility Requirements

Award Year: 2015

Award Numbers: P268K151526, P063P141526

Compliance Requirement: Eligibility

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans

**Questioned
Costs**

	\$9,307
	25,000
	<u>\$34,307</u>

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

Condition:

Southern University at New Orleans (SUNO) did not comply with eligibility regulations regarding disbursement of Title IV funds to students who are in default. During our focused procedures on SUNO students with a default status, we determined that two of 26 students (8%) had not resolved their default status and were disbursed Title IV funds in error.

Criteria:

The Code of Federal Regulations, Title 34, Part 668.24 requires institutions to maintain the Student Aid Report (SAR) or Institutional Student Information Record (ISIR) used to determine eligibility for Title IV program funds.

The Code of Federal Regulations, Title 34, Part 668.32 states a student is eligible to receive Title IV program assistance if the student either meets all of the requirements in paragraphs (a) through (m) including (g)(1), is not in default, and certifies that he or she is not in default on a loan under any Title IV loan program.

Cause:

SUNO disbursed Federal Direct Loans and Pell Grant funds to two students who had default loan statuses indicated on their ISIR.

Effect:

Disbursing Title IV funds to ineligible students results in noncompliance with federal regulations and the amounts disbursed represent questioned costs of \$34,307.

Recommendation:

Management should strengthen procedures over its ISIR review process to ensure it does not disburse funds to students with defaulted loans in order to comply with federal regulations.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-66).

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

SOUTHERN UNIVERSITY – LAW CENTER

2015-028 - Inadequate Control over Accuracy of Student Records

Award Year: 2015

Award Number: P268K151525

Compliance Requirement: Eligibility

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

**Questioned
 Costs**

None Noted

Condition:

Southern University Law Center (SULC) failed to obtain transcripts and did not have grades recorded in the student system for 12 students, including one graduating senior who completed the Texas Legislative Internship Program (TLIP) in the Spring 2015 semester. Each of these students received Federal Direct Student (Title IV) Loans.

Criteria:

Per the Code of Federal Regulations, Title 34, Part 668.24 (c)(1), (iii) the institution must maintain required records used in determining a student's eligibility for receiving Title IV funds.

Per the Code of Federal Regulations, Title 34, Part 668.22 (7) (ii), a determination of "academic attendance" must be made by the institution; a student's certification of attendance that is not supported by institutional documentation is not acceptable.

Cause:

SULC failed to ensure students provided transcripts upon completion of the TLIP.

Effect:

Failure to obtain academic transcripts for courses taken resulted in one student graduating without the academic records reflecting that all courses were satisfactorily completed for graduation and 11 students enrolling in following semesters without having grades posted in the student system.

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

Recommendation:

Management should ensure that transcripts are received and grades are posted timely for all completed courses so that academic records are accurate.

Management's response and corrective action plan:

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

UNIVERSITY OF LOUISIANA AT LAFAYETTE

2015-029 - Error in Federal Reporting

Award Year: 2014

Award Number: Not applicable

Compliance Requirement: Reporting

Student Financial Assistance Cluster:

- 84.007 Federal Supplemental Educational Opportunity Grants**
- 84.033 Federal Work Study**
- 84.038 Federal Perkins Loan (FPL) - Federal Capital Contributions**

**Questioned
Costs**

None Noted

Condition:

The University of Louisiana at Lafayette (UL Lafayette) overstated the total federal Pell Grant expenditures on the Fiscal Operation Report and Application to Participate (FISAP) report for the award year July 1, 2013, to June 30, 2014, by \$5,479,615. This is the second consecutive year that we have reported errors on the FISAP report.

Criteria:

The completion and filing of the FISAP is a U.S. Department of Education (ED) requirement for the university to continue receiving Title IV funding. In addition, OMB Circular A-133 *Compliance Supplement* guidance requires the school to use the FISAP to apply for student financial assistance for a subsequent award year.

Cause:

UL Lafayette did not accurately identify the Federal Pell expenditures total from the student accounts receivable data or did not compare the amount reported on the FISAP to the amounts entered in the ED's Grant Management System, as required by FISAP instructions.

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

Effect:

Failure to accurately report the FISAP results in noncompliance with ED requirements and could affect future student financial assistance funding for campus-based programs.

Recommendation:

Management should establish controls to ensure that the FISAP report is accurately prepared, the instructions are appropriately followed, and the report is adequately reviewed by personnel other than the preparer prior to submission to ED.

Management's response and corrective action plan:

Management concurred with the finding and provided a plan of corrective action (B-76).

2015-030 - Failure to Provide Proper Student Loan Notice

Award Year: 2015

Award Number: P268K151529

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Questioned Costs
None Noted

Condition:

UL Lafayette did not provide required notifications each time a student's account was credited with Federal Direct Student Loan (CFDA 84.268) funds as required by federal regulations.

Our procedures revealed that for three of 22 (14%) students tested, UL Lafayette did not notify the student or parent of the anticipated date and amount of disbursement and the student's or parent's right to cancel all or a portion of the loan and have the loan proceeds returned to the holder of that loan.

Criteria:

The Code of Federal Regulations, Title 34, Part 668.165(a)(2), requires the institution to notify the student or parent of the anticipated date and amount of disbursement and the student's or parent's right to cancel all or a portion of the loan and have the loan proceeds returned to the holder of that loan when the institution credits a student's account at the institution with the loan.

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

In addition, the U.S. Code of Federal Regulations, Title 34, Part 668.165(a)(3)(i), requires the notification to be provided no earlier than 30 days before and no later than 30 days after crediting the student's account at the institution.

Cause:

Management did not have an adequate process in place to identify all students receiving Direct Loan funds when determining which students should receive loan notifications.

Effect:

As a result, students receiving certain types of loans were excluded from receiving the notifications, and UL Lafayette is in noncompliance with federal regulations.

Recommendation:

Management should strengthen procedures to determine which students should receive loan notifications to ensure compliance with federal regulations.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-77).

2015-031 - Noncompliance over Return of Title IV Funds

Award Year: 2015

Award Number: P063P141529, P268K151529

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans

**Questioned
 Costs**

None Noted

Condition:

UL Lafayette did not return \$4,743 of federal Title IV funds to ED within the federally-required timeframes.

A test of 25 students who withdrew from the university revealed that UL Lafayette did not return the related federal funds for three students within the 45-day period after determining that the

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

students withdrew. The returns were made between two and 23 days late. Additionally, for one student tested, UL Lafayette did not determine if the return was needed within the required 30 days, making this determination 12 days late.

Criteria:

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

Cause:

UL Lafayette management did not ensure controls were in place to obtain necessary reports in a timely manner and did not ensure adequate staff was available to determine if returns were needed and perform the return procedures.

Effect:

Failure to perform the return of funds calculations in a timely manner and timely submit the related returns to ED results in noncompliance with federal regulations.

Recommendation:

Management should strengthen controls to ensure that return of funds procedures are performed timely and that there is adequate staff available to perform the procedures.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-78).

2015-032 - Untimely Federal Reporting

Award Year: 2015

Award Number: P063P141529

Compliance Requirement: Reporting

Student Financial Assistance Cluster:
84.063 Federal Pell Grant Program

**Questioned
 Costs**

None Noted

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

Condition:

UL Lafayette did not report Federal Pell Grant Program (CFDA 84.063) disbursement data to ED through the Common Origination and Disbursement System (COD) timely as required by federal regulations.

For 21 of 101 (21%) Pell and Direct Loan disbursements reviewed, UL Lafayette did not report disbursement records to COD within 15 days after making the disbursement or becoming aware of the need to adjust a student's previously reported disbursement. Of the 21 disbursements, one was reported 51 days late, four were reported 16 to 38 days late, and 16 were reported four to six days late.

Criteria:

The *Federal Register Vol. 79, No. 133 Friday, July 11, 2014 Notice* requires an institution to submit Pell disbursement records to COD no later than 15 days after making a Federal Pell Grant disbursement or becoming aware of the need to adjust a student's previously reported Federal Pell Grant disbursement.

Cause:

Management continued reporting disbursement data to COD within 30 days as previously required, even though the requirement changed to 15 days in April 2013. Management became aware of the requirement change in March 2015.

Effect:

Failure to report financial data to ED timely results in noncompliance with federal regulations.

Recommendation:

Management should strengthen procedures to identify changes to federal requirements that impact the administration of federal programs.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-79).

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

**2015-033 - Control Weaknesses over Temporary Assistance
 for Needy Families Work Verification Plan**

Award Years: 2014, 2015

Award Numbers: 1402LATANF, 1502LATANF

Compliance Requirement: Special tests and provisions

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

Condition:

For the fourth consecutive year, the Department of Children and Family Services (DCFS) did not maintain and verify all documentation required under the federal Temporary Assistance for Needy Families (TANF, CFDA 93.558) program cluster, potentially subjecting the department to financial penalties from the federal government. Our review of 25 “work eligible” client files revealed that five (20%) of the files did not contain documentation or verification of the clients’ work activity that caseworkers entered into DCFS’s job-tracking system as required by federal regulations.

Criteria:

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

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

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

Per 45 CFR 261.65 (a)(2), 262.1 (a)(15), if determined that the state has not maintained adequate documentation, verification, or internal control procedures to ensure the accuracy of the data

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

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.

Cause:

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

Effect:

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

Recommendation:

DCFS should ensure its caseworkers document or verify their clients’ work activities and conduct periodic checks of the completeness of records going forward to comply with federal documentation requirements.

Management’s response and corrective action plan:

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

2015-034 - Inadequate Control over Child Care Assistance Program Attendance

Award Year: 2014, 2015

Award Number: 1401LACCDF, 1501LACCDF

Compliance Requirement: Activities allowed or unallowed

CCDF Cluster:

- 93.575 Child Care and Development Block Grant
- 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

**Questioned
Costs**

None Noted

Condition:

DCFS did not review child care provider transactions with high occurrences of children checking-in and out for previous days’ attendance to identify potential improper payments in the

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Child Care Assistance Program (CCAP). Children are checked in electronically using a finger scan of the parent or household designee who transfers the child to the child care provider. The process to check in a child for a previous day is referred to as “back-scanning.”

In our sample of 25 child care expenditures from July 2014 to April 2015, we noted that six full-time children (24%) were back-scanned for previous day’s attendance 50% of the time or more.

Criteria:

Per the federally-approved state plan for the administration of the Child Care Development Fund Cluster programs, DCFS should run system reports that flag errors as part of the activities to identify program violations and administrative error to ensure program integrity.

DCFS policy allows parents or their designee to check in children for previous days’ attendance within a seven-day time period.

Cause:

DCFS management noted the department does not have adequate resources to monitor and review those transactions identified as high occurrences of previous days’ check in and out.

Effect:

Excessive back-scanning increases the risk that children could be checked in for days they were not in attendance allowing the provider to be overpaid and possibly resulting in disallowed costs by the federal grantor.

Recommendation:

Since CCAP is moving to the Department of Education for fiscal year 2016, we recommend the appropriate department monitor and review high instances of children checking in and out for previous days’ attendance to ensure child care payments to the provider are allowable.

Management’s response and corrective action plan:

DCFS management did not concur with the finding and noted that back-scanning is a necessity. Management also noted that DCFS has system reports that flag errors to identify potential program violations (B-5).

Auditor’s additional comments:

As noted above, the federally-approved state plan lists reports that DCFS should not only generate, but use to identify program violations and ensure program integrity. Without active

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monitoring and investigation, the reports do not serve their intended purposes. DCFS staff admitted that the reports were not monitored for high-risk instances because of staffing issues. High-risk instances of back-scanning should be identified and investigated to ensure that attendance and resulting payments are correct.

2015-035 - Inadequate Control over TANF Eligibility Documentation

Award Years: 2014, 2015

Award Numbers: 1402LATANF, 1502LATANF

Compliance Requirements: Eligibility, Special tests and provisions

	<u>Questioned Costs</u>
<u>TANF Cluster:</u>	\$22,772
93.558 Temporary Assistance for Needy Families	

Condition:

For the third consecutive year, DCFS did not have complete eligibility and related documentation for clients receiving cash benefits under the federal Temporary Assistance for Needy Families (TANF, CFDA 93.558) program cluster. A review of 25 client files revealed that DCFS' case workers failed to include all required documentation in eight (32%) of their case files:

- Five files did not indicate that wage information available in the Clearance Summary was viewed or cleared.
- Three files did not contain verification from valid collateral parties that the child lives with the parent or qualified relative who received assistance.
- Two files did not contain the "Notice of Cooperation with Child Support Enforcement and Agreement to Relinquish Child Support Payments" form or agreement.
- One file did not contain an application for assistance.

Criteria:

Per 45 CFR 260.30, the federally-approved state plan provides the specifics on how eligibility is determined in each state. The state plan also requires each applicant/recipient to assign any rights to support to DCFS. Per the state plan, eligibility requirements for cash assistance include

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a needy family with a dependent child under 18 years of age who resides in the home of a parent or other qualified relative.

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

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

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

Cause:

Case workers did not obtain, document, and/or include in client file all supporting information needed to validate the applicant's eligibility prior to providing assistance. DCFS supervision and review failed to identify and correct the errors noted.

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. Questioned costs total \$22,772.

Recommendation:

Because of the exceptions noted in a program that disbursed approximately \$146 million during fiscal year 2015, DCFS should ensure its caseworkers include all required client documentation in the OnBase system and that the responsible supervisors perform effective checks of the completeness of records in the system to comply with federal documentation requirements. DCFS should also consider the effectiveness of its case review policy that requires supervisors to review a minimum of two case readings for each worker per month.

Management's response and corrective action plan:

Management did not specifically concur or disagree with the finding but outlined a plan of corrective action (B-7).

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2015-036 - Inadequate Controls over Foster Care Program Payments

Award Year: 2014, 2015

Award Number: 1401LA1401, 1501LAFOST

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

	<u>Questioned Costs</u>
93.658 Foster Care - Title IV-E	None Noted

Condition:

DCFS did not ensure that certain monthly payments to foster families and a travel expense charged to the Foster Care program were authorized and supported prior to payment. Our procedures revealed that four of 25 payments (16%) were not properly authorized or supported as follows:

- Three authorization forms for monthly payments to foster families were signed and dated by the responsible worker after the service period dates, ranging from approximately one month to six months later. The signatures on forms were dated the same month the auditor requested the client files.
- One travel expense reimbursement lacked supporting documentation.

Criteria:

Per DCFS policy Chapter 6, Section 1605 and TIPS Form instructions, automated payments to foster families (board payments) must be authorized by the appropriate worker and entered into TIPS after the 106B form has been signed and dated by the worker or approving authority.

Per DCFS policy Chapter 6, Section 2, foster care case records must contain the TIPS financial records and any records of family services provided to the family after a foster care placement.

2 CFR Part 225 (Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*), stipulates that for costs to be allowable for reimbursement by a federal program, the cost must be adequately supported and comply with all terms and conditions of the award.

Cause:

DCFS personnel did not follow established policies for board payment authorization which requires authorization for automated monthly board payments prior to entry into the system. Supporting documentation for travel expense reimbursement could not be provided.

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Effect:

Failure to properly authorize automated payments to foster families could allow improper payments to continue for up to a year. Lack of supporting documentation for expenditures increases the risk of questioned costs, which could be disallowed by the federal grantor.

Recommendation:

DCFS management should follow established policies and procedures to ensure payments to foster families and travel reimbursements are properly authorized and supported.

Management’s response and corrective action plan:

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

HEALTH AND HOSPITALS, DEPARTMENT OF

2015-037 - Improper Payments to Waiver Service Providers

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Activities allowed or unallowed

	Questioned Costs
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$8,746
State Funds	5,349
	\$14,095

Condition:

For the fourth consecutive year, the Department of Health and Hospitals (DHH) paid New Opportunities Waiver (NOW) claims under the Medical Assistance Program (Medicaid, CFDA 93.778) totaling \$14,095 (\$8,746 federal funds and \$5,349 state match) for waiver services that were not documented and billed in accordance with established policies, which we consider to be questioned costs. NOW is administered by the DHH Office for Citizens with Developmental Disabilities. Improper payments for waivers services have been reported in 13 of the last 16 audits, totaling \$595,019.

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Criteria:

Regulations and requirements for the delivery of services and payment of claims for the waiver program are established through administrative rules and policy manuals developed by DHH. Providers are required to maintain documentation to support services provided and billed. Required documentation includes properly completed and approved time sheets, service logs, and progress notes.

Cause:

In a test including 41 claims totaling \$49,188 paid to three providers, we noted 12 (29%) instances of inadequate documentation to support billed claims at two providers, including lack of supporting time sheets, progress notes, and service logs, and lack of proper approvals on documentation.

Effect:

This condition occurred because DHH paid waiver services claims even though the waiver services provider failed to follow established DHH policies and federal regulations for providing services. Federal questioned costs totaled \$8,746.

Recommendation:

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

Management's response and corrective action plan:

Management concurred in part with the finding and provided a plan of corrective action. Management indicated that there may have been documentation available at the provider to support a portion of one of the claims examined (B-21).

Auditor's additional comments:

Since all costs included in the claim were not supported, we questioned the accuracy and compliance of that claim and consider the entire claim amount as questioned costs.

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2015-038 - Improper Uncompensated Care Payments to Two Hospitals

Award Year: Not applicable
Award Number: Not applicable
Compliance Requirement: Activities allowed or unallowed

	Questioned Costs
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$11,789,463
State Funds	5,519,231
	\$17,308,694

Condition:

DHH paid two hospitals \$17,308,694 for uncompensated care costs (UCC) that did not follow the approved Medicaid state plan. One hospital was paid prior to the determination qualifying it for UCC payments. The other hospital was paid more than 100% of its uncompensated care costs.

Criteria:

UCC payments are made to disproportionate share hospitals to cover the costs of providing care to uninsured patients. Qualifying hospitals serve a disproportionate number of low-income patients.

While DHH does submit all hospital UCC payment schedules for audit along with hospital cost reports and will make adjustments to agree UCC payments to final uncompensated care costs, DHH is still required to make all payments in accordance with the approved Medicaid state plan. Final audits and adjustments to actual uncompensated care costs can take up to three years from the time the UCC payment schedules and costs reports are submitted for audit.

Cause:

Our testing of fiscal year 2015 uncompensated care payments noted the following:

- DHH issued payments totaling \$10,670,403 (including \$7,670,403 in federal funds) to New Orleans East Hospital (NOEH) prior to obtaining the required information that qualified the hospital as a disproportionate share hospital and eligible for UCC payments. NOEH is owned by the City of New Orleans and is operated by Louisiana Children’s Medical Center, also the state hospital partner for University Medical Center.

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- DHH paid \$6,638,291 (including \$4,119,060 in federal funds) over the maximum amount allowed by the approved state plan to Eastern Louisiana Mental Health System. The UCC payment exceeded 100% of the hospital’s documented uncompensated care costs.

Effect:

Payments using federal Medicaid funds that are not in accordance with the approved Medicaid state plan place DHH in noncompliance with federal regulations. We consider the \$17,308,694 in UCC payments to be questioned costs.

Recommendation:

DHH should ensure all UCC payments are made in accordance with the approved Medicaid state plan.

Management’s response and corrective action plan:

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

**2015-039 - Inadequate Controls over Non-Emergency
 Medical Transportation Services**

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Activities allowed or unallowed

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$216,607
State Funds	132,478
	<u>\$349,085</u>

Condition:

DHH paid claims totaling \$349,085 (\$216,607 in federal funds and \$132,478 in state funds) to a provider of Non-Emergency Medical Transportation (NEMT) for services billed to the Medical Assistance Program (Medicaid, CFDA 93.778) that were not provided in accordance with established policies, which we consider questioned costs for which the state may be liable. DHH allowed one transportation provider to maintain a contractual agreement with a medical services provider to be the exclusive transportation provider for the recipients of that medical service provider. This agreement is a possible violation of Medicaid regulations requiring recipient

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freedom of choice. This is the second consecutive year that we have reported this questionable contractual agreement and the eighth consecutive year to report improper NEMT payments.

Criteria:

A Medicaid recipient's freedom to have a choice of medical providers is a basic principle requirement in Medicaid.

NEMT is defined as transportation for Medicaid recipients to and/or from a provider of Medicaid-covered services. The *NEMT Provider Manual* states that requests for transportation may be made by recipients, hemodialysis centers, nonprofit transportation providers, or other DHH-approved sources. Transportation providers and other medical services providers are prohibited from initiating transports. Documentation from DHH's contracted dispatcher showed the transportation provider only accepted trips to the medical service provider with which they had the agreement.

The dispatch process should be a control to ensure a fair distribution of transportation services that gives all NEMT providers equitable opportunity to provide services, gives recipients a true freedom of choice, and gives the state a fair and competitive program.

Cause:

DHH failed to timely address the previously reported restrictions to freedom of choice, allowed the NEMT provider and the medical services provider to maintain a questionable contractual arrangement, and allowed its dispatcher to circumvent established policies. As a result of a prior-year audit finding, the transportation provider was no longer allowed to initiate trips on the recipients' behalf. However, DHH's contracted dispatcher allowed the medical service provider to initiate trip requests. DHH could not provide any documentation regarding DHH's approval of the medical service provider as an approved source to request transportation.

Documentation from DHH's contracted dispatcher shows the transportation provider only accepted trips to the medical service provider with which it had the agreement. The documentation also shows, out of 10,324 trips to the medical service provider, 99% of recipients transported to the medical service provider were transported by the transportation provider with which it had the agreement and 75% of those trips were initiated by the medical service provider.

Effect:

This agreement is a possible violation of Medicaid regulations requiring recipient freedom of choice.

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Recommendation:

DHH management should ensure that all NEMT rules and regulations are enforced and that Medicaid requirements for the recipient's true freedom of choice are strictly followed. DHH should also ensure that the contracted dispatcher follows all NEMT regulations to provide a fair and competitive program.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-24).

**2015-040 - Inadequate Controls over Quarterly Federal
 Expenditure Reporting**

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Reporting

Medicaid Cluster:

93.778 Medical Assistance Program

Questioned Costs
None Noted

Condition:

DHH failed to accurately complete the required quarterly reports of federal expenditures, including more than \$532 million in errors that were not discovered by DHH's review before submission to the federal oversight agency.

Our review of the four quarterly expenditure reports applicable to state fiscal year (FY) 2015 noted the following errors:

- For the quarter ending September 2014, DHH did not properly complete the drug rebates schedule, excluding \$92 million dollars for drug rebate invoices that should have been reported. The error was not detected and carried through all four quarters of FY15, resulting in a misstatement that remained uncorrected at the time of our review in October 2015. In addition, during the same quarter, DHH applied an adjustment for prior period expenditures for the Bayou Health program to the Louisiana Behavioral Health Partnership (LBHP) program, resulting in an understatement of LBHP expenditures of \$306 million (\$207 million in federal funds) and a corresponding overstatement of expenditures

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for Bayou Health. The error was subsequently corrected by DHH on the report for the quarter ending June 2015.

- For the quarter ending December 2014, DHH was required by Centers for Medicare and Medicaid Services (CMS) to make revisions to the December quarterly expenditure report that included an adjustment to disproportionate share payments for prior periods. A portion of the revision was reported on the wrong line resulting in an overstatement of disproportionate share payments of \$21.5 million (\$13 million in federal funds) and an understatement of inpatient hospital services that remained uncorrected at the time we completed our testing, October 31, 2015.
- For the quarter ending June 2015, DHH reported current period expenditures for LBHP on the wrong line, resulting in an understatement of LBHP by \$113 million (\$70 million in federal funds) and a corresponding overstatement of other care services that also remained uncorrected as of October 2015.

Criteria:

The Medical Assistance Program (Medicaid, CFDA 93.778) requires quarterly reporting to CMS detailing expenditures by category of service for which the states are entitled to federal reimbursement.

CMS requires submission of the quarterly expenditure report 30 days after the end of each quarter and requires accurate reporting of Medicaid expenditures by category of service. The federal expenditures reported in the quarterly reports are used to reconcile the draws of federal funds.

Cause:

DHH has inadequate controls over the preparation and review of the quarterly expenditure reports.

Effect:

Uncorrected errors in the quarterly expenditures reports increase the risk that federal funds will be overdrawn or underdrawn and place DHH in noncompliance with federal regulations.

Recommendation:

DHH should strengthen controls over preparation and review of the quarterly expenditure reports to ensure expenditures are accurately reported.

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Management's response and corrective action plan:

Management was given an opportunity to provide a response and corrective action plan as required by OMB Circular A-133; however, management elected not to provide a response.

**2015-041 - Inadequate Controls to Monitor Timely Filing
 and Prompt Payment of Medicaid Claims**

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Period of availability of federal funds

Medicaid Cluster:

93.778 Medical Assistance Program

Questioned Costs
None Noted

Condition:

For the second consecutive year, DHH failed to ensure compliance with Medicaid requirements for the timely filing and prompt payment of Medicaid claims under LBHP.

Prior to December 2014, DHH did not obtain the original submission date for a claim from Magellan. DHH began requesting the date of original submission from Magellan after December 2014 but did not require it for all claims until September 2015.

Criteria:

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

Cause:

During this audit year, DHH began obtaining the date of original submission for providers' claims. Even after DHH began receiving the claim submission date from Magellan, DHH did not actively monitor to ensure claims were submitted within one year and paid based on program timing requirements prior to reimbursing Magellan for the claims. Without the claim submission date and without adequate monitoring, DHH cannot determine the length of time between the

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date of medical service and the date of submission of the claim, or the length of time between submission of the claim and payment by Magellan.

Effect:

As a result, DHH may be paying the State Managing Organization, Magellan, for claims that do not meet federal regulations. The amount of claims possibly paid in error could not be determined because DHH did not obtain the original claim submission date for all claims. The date of original claim submission is needed to determine whether or not the claim met Medicaid regulations.

Recommendation:

DHH should ensure that Magellan submits sufficient detail on claims, including the date of original claim submission, so that DHH can determine Medicaid compliance. DHH should also develop a process for monitoring to ensure Magellan claims meet all timely filing and prompt payment requirements.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-26).

**2015-042 - Inadequate Monitoring of Required Medical
 Loss Ratio Reporting**

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Special tests and provisions

Medicaid Cluster:

93.778 Medical Assistance Program

**Questioned
 Costs**

 None Noted

Condition:

DHH failed to require audits of calendar year 2012 Medical Loss Ratio (MLR) data for the Bayou Health prepaid plans and the LBHP State Management Organization, Magellan, under the Medicaid Assistance Program (CFDA 93.778).

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In a review of the independent MLR audit reports for the Bayou Health plans and Magellan, we determined:

- Two Bayou Health prepaid plans (Amerigroup Louisiana and Louisiana Healthcare Connections) reported calendar year 2012 data to DHH. However, DHH did not obtain independent audits of the plans' 2012 data.
- One Bayou Health prepaid plan (AmeriHealth Caritas Louisiana) chose to defer calendar year 2012 data until 2013. The plan improperly presented 2012 data combined with 2013 instead of as deferred from prior year.
- Magellan also reported calendar year 2012 data to DHH. However, DHH did not obtain independent audits of the plan's 2012 data.

Criteria:

Bayou Health prepaid plan contracts and the Magellan contract require that a minimum of 85% of per member per month (PMPM) payments made by DHH for Louisiana Medicaid members are used to pay providers for services and certain allowed expenditures related to quality improvement and health information technology. The Bayou Health plans and Magellan are required to rebate a portion of the PMPM payments to DHH in the event the plan's MLR falls below 85%. Any unpaid balance due from the plan after August 1 is subject to interest.

The Bayou Health plans and Magellan are required to submit annual MLR reports based on a calendar year by June 1 of the following year that summarize how the PMPM payments received from DHH were spent. The Louisiana Administrative Code requires DHH to have an independent audit of each Bayou Health plan's MLR report. DHH also contracts to have an independent audit performed on Magellan's MLR report.

According to the Bayou Health plans' contracts and Magellan contract, if 50% or more of the total PMPM payments received in a reporting year is attributable to new Medicaid enrollees with less than 12 months (11 months for LBHP enrollees per the Magellan contract) experience with the plan, the plans and Magellan have the option to defer reporting until the next year. However, in that following year, the plan must report the deferred year data as well as the current year.

Cause:

DHH did not properly monitor the MLR reports to ensure the reports were obtained for the appropriate time period and the information presented was in the appropriate format.

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Effect:

Without proper audited MLR information, DHH does not have independent verification that the Bayou Health plans and Magellan met the 85% MLR requirement. If the requirement was not met, the Bayou Health plans or Magellan owe a rebate.

Recommendation:

DHH should ensure MLR reports are audited for the appropriate time period and information is presented in the appropriate format. DHH should use the Bayou Health plans' and Magellan's MLR reports in conjunction with the independent audit reports of the MLR to determine if the plans owe funds back to DHH.

Management's response and corrective action plan:

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

2015-043 - Lack of Controls over Federal Cash Management Requirements

Award Year: Not applicable
Award Numbers: Not applicable
Compliance Requirement: Cash management

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

Questioned Costs
None Noted

Condition:

For the third consecutive year, DHH did not have sufficient controls established to ensure federal cash management requirements were followed, including compliance with the Treasury State Agreement. This agreement defines the terms for the transfer of financial assistance funds between the federal government and the state to avoid an overdraw or underdraw of grant funds.

Criteria:

DHH must schedule the draw of federal funds so that funds are received and disbursed by DHH in accordance with methods and timeframes noted in the agreement known as clearance patterns. Noncompliance with clearance patterns puts the state at risk for interest liabilities and disallowances. Draws are required to be properly supported, and DHH is required by the Cash

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Management Improvement Act to identify any overdraws of federal funds and return those promptly.

Cause:

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

- DHH inappropriately held funds that were required to be returned to the federal government. DHH was directed by the Center for Medicare and Medicaid Services (CMS) to return \$52,574,430 to the Medicaid Federal Fiscal Year (FFY) 14 grant and draw the funds from the FFY15 grant. DHH drew the funds from the FFY15 grant on April 1, 2015, but did not return the FFY14 funds until April 13, 2015.
- DHH drew funds from the wrong grant on two occasions. On September 5, 2014, DHH drew \$1,955,427 from the Medicaid program grant when the funds should have been drawn from the administrative grant. The error was not corrected until November 7, 2014. On December 30, 2014, DHH drew \$4,834,487 from the Medicaid program grant when the funds should have been drawn from the administrative grant. The error was not corrected until January 8, 2015.
- DHH could not determine funding status. DHH did not draw federal funds from the Medicaid administrative grant for payroll/administration on April 29, 2015, as scheduled because DHH could not determine if DHH was overdrawn or underdrawn at that time. DHH did not make the draw until May 14, 2015, when they made the next payroll/administration draw.
- DHH drew federal funds without a corresponding expenditure. On May 11, 2015, DHH drew \$9,615,795 from the Medicaid program grant for a disproportionate share payment without a corresponding approved expenditure in the accounting system. The expenditure was not approved in the accounting system until July 14, 2015.
- DHH did not comply with the clearance pattern noted in the Treasury State Agreement for the Medicare Buy-In Program. On two Medicaid program grant draws, DHH did not make payments on Medicare Buy-In invoices the same day the state received federal funds. A draw for \$14,984,033 was held for nine days and a draw for \$14,946,624 held for one day.
- DHH made calculation errors that caused overdraws and underdraws. On six benefits draws reviewed, DHH improperly calculated LaCHIP expenditures and made errors on drug rebate calculations that caused DHH to have a net overdraw

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on the LaChip program grant by \$1,660,670 and a net underdraw on the Medicaid program grant by \$1,393,241. On three payroll draws reviewed, DHH had errors in cost allocation, drug rebates, and year-to-date revenue calculations that caused DHH to underdraw the Medicaid program grant by \$456,542 and LaCHIP program grant by \$40,123.

- DHH did not ensure draws had proper approvals. Four transactions reviewed totaling draws over \$148 million lacked proper reviewer approvals.

Effect:

Overdrawn grants put the state at risk for federal disallowances for which the state may be liable. Underdrawn grants indicate that the state funded expenditures using state General Fund when federal funds could have been used instead.

Recommendation:

DHH should ensure that draws of federal funds are properly calculated, supported, approved, and follow federal cash management requirements, including compliance with the Treasury State Agreement.

Management’s response and corrective action plan:

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

2015-044 - Noncompliance with Medicaid Regulations for External Quality Review Reports – Louisiana Behavioral Health Partnership

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Special tests and provisions

Medicaid Cluster:

93.778 Medical Assistance Program

**Questioned
Costs**

None Noted

Condition:

For the second time in three years, DHH failed to provide an external quality review (EQR) report for the state management organization for Louisiana Behavioral Health Partnership (LBHP).

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As of August 2015, Magellan has operated as the state manager for three years and six months; however, DHH has only submitted one annual EQR report to federal oversight, the Centers for Medicare and Medicaid Services (CMS). The EQR report for the first contract year was submitted to CMS in July 2014. In November 2014, Magellan was awarded a second contract, which expires on November 30, 2015. No EQR report has been submitted to CMS for the period March 2013 through August 2015.

DHH pays per member per month (PMPM) payments to Magellan for all enrolled recipients. Magellan then coordinates the care for Medicaid recipients and pays Medicaid claims to the health care provider. DHH paid \$329,524,289 in FY14 and \$396,772,330 in FY15 to Magellan for PMPM payments, fees, and services.

Criteria:

Medicaid regulations and the DHH Medicaid state plan require an EQR report for the state managing organization for LBHP. An EQR is the analysis and evaluation of aggregated information on quality, timeliness, and access to health care services that a prepaid inpatient health plan furnishes to Medicaid beneficiaries.

Cause:

DHH has placed its reliance in the performance of Magellan without externally monitoring that performance.

Effect:

The lack of the annual EQR report impairs DHH's ability to determine if Magellan complied with Medicaid managed care regulations. In addition, since Magellan is a private company and not audited by the Legislative Auditor, our ability to determine compliance with Medicaid regulations is hampered.

Failure to obtain the EQR report increases the risk that procedures and controls are not being applied in accordance with program intentions and regulations, which could result in errors and federal disallowances.

Recommendation:

DHH management should obtain and timely submit to CMS the EQR report on Magellan as required by Medicaid regulations and the DHH Medicaid state plan to ensure that all managed care regulations and contract requirements are met.

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

Management's response and corrective action plan:

Management concurred in part with the finding and indicated an EQR report was submitted to CMS on September 3, 2015, for the period March 2013 through February 2014 (B-30).

Auditor's additional comments:

CMS requests that all states have final EQR reports available to CMS and the public by April of each year for the data collected in the prior 15 months. The report submitted to CMS September 3, 2015, should have been submitted to CMS four months earlier, by April 30, 2015.

2015-045 - Noncompliance with Third Party Liability Requirements

Award Year: Not applicable

Award Numbers: Not applicable

Compliance Requirement: Allowable costs/cost principles

93.767 Children's Health Insurance Program

Medicaid Cluster:

93.778 Medical Assistance Program

**Questioned
Costs**

None Noted

Condition:

DHH failed to keep required processes after December 31, 2014, that identify and recover paid claims where a third party is liable to pay for medical services provided for a Medicaid eligible recipient. In addition, DHH did not establish alternate procedures to pursue and recover previously identified instances of third-party liability (TPL) that totaled approximately \$29 million.

Criteria:

Per federal regulations, Medicaid is the payer of last resort for the Medical Assistance Program (Medicaid, CFDA 93.778) and the Children's Health Insurance Program (LaCHIP, CFDA 93.767) eligible recipients. DHH is required to take reasonable measures to determine the legal liability of third parties and seek recovery for any applicable amounts.

State law allows DHH to identify and submit a claim for recovery of TPL for up to three years after the date the medical service was provided and requires the third-party insurer to pay DHH on any properly submitted claims that were the responsibility of the third party.

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

Cause:

DHH maintained a contract for identification and collection of TPL on previously paid claims through December 31, 2014. Upon expiration, DHH did not renew the contract, contract with another vendor, or establish internal processes to identify and recover TPL.

Effect:

Without the required TPL processes, DHH may not identify and recover funds due to the Medicaid program from individuals, insurance companies, or other entities and programs that may be liable for payment.

Currently, without required processes in place for almost a year, DHH's ability to identify and pursue recovery on instances of TPL is now limited to the time remaining in the allowable three-year period: two years or less depending on when the original Medicaid claim was filed. In addition, DHH's past contractor estimated approximately \$29 million in TPL receivables prior to the end of its contract that DHH has not recovered. DHH has also not established any new TPL receivables since December 2014.

Recommendation:

DHH should establish adequate processes to ensure that federal Medicaid requirements for TPL identification and collection are met, and pursue and recover any TPL receivable amounts previously identified.

Management's response and corrective action plan:

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

**HEALTH AND HOSPITALS, DEPARTMENT OF -
 OFFICE OF PUBLIC HEALTH**

2015-046 - Inadequate Monitoring of Vaccines

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Special tests and provisions

93.268 Immunization Cooperative Agreements

**Questioned
 Costs**

\$294,049

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

Condition:

The Department of Health and Hospitals, Office of Public Health (DHH/OPH) did not perform adequate monitoring of vaccines within the Immunization Cooperative Agreements program (CFDA 93.268).

In a test of 40 providers, three (8%) providers in region five (central Louisiana) did not have compliance site visits performed by DHH/OPH in a two-year period. The value of vaccines issued to these providers was \$294,049.

Criteria:

The Department of Health and Human Services' Centers for Disease Control and Prevention (CDC) requires DHH/OPH monitor all active providers by performing compliance site visits every other year to evaluate the providers' safeguards and practices surrounding the use and storage of vaccines.

Cause:

DHH/OPH did not perform compliance site visits within the required two-year period.

Effect:

Failure to adequately monitor the storage and handling of vaccines could result in waste of vaccines or administration of potentially ineffective vaccines. We consider \$294,049 in vaccines issued to be questioned costs.

Recommendation:

DHH/OPH should perform compliance site visits once every two years to ensure compliance with CDC requirements.

Management's response and corrective action plan:

Management concurred in part with the finding and provided a corrective action plan to ensure compliance site visits are conducted in a two-year period in order to comply with CDC mandates. Management did not concur that the lack of compliance site visits caused a lack of provider accountability over storage and handling of vaccines and noted other monitoring functions performed (B-34).

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

Auditor's additional comments:

The CDC requires the performance of compliance site visits every two years. As acknowledged in management's response, compliance site visits were not performed on the three providers in the required two-year period. While management noted that the three providers cited in the finding have since received compliance site visits, none of these site visits were performed during our year under audit which ended June 30, 2015. Management noted that the vaccine inventory control system provides additional monitoring over providers. However, compliance site visits differ from the inventory visits, which are the result of inventory discrepancies discovered during the vaccine ordering process. Compliance visits would identify issues that may not be discovered during the ordering process and, therefore, would reduce the risk of waste or misuse. An effective inventory system is another monitoring function required by the CDC, but is not a substitute for the required provider compliance site visits. Both monitoring functions are needed to ensure program integrity and meet compliance with CDC guidance.

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

2015-047 - Failure to Ensure Subrecipients Received Required Audits

Award Year: 2015

Award Number: 1501LAFOST

Compliance Requirement: Subrecipient monitoring

93.658 Foster Care - Title IV-E

Questioned Costs
None Noted

Condition:

The Office of Juvenile Justice (OJJ) did not ensure that the five contracted local court subrecipients of the Foster Care - Title IV-E (Foster Care) program received an audit in accordance with federal regulations.

OJJ contracted with five local juvenile court jurisdictions responsible for providing eligible services and activities to juvenile probation children and their families, including foster care candidate services, case plan development, referral to services, preparation for and participation in judicial determinations, case reviews, case management and supervision services, and for administrative costs related to administering the program.

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

Criteria:

OMB Circular A-133, Subpart D, Section 400 (d)(4) states a pass-through entity shall ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipients' fiscal year have met the audit requirement of OMB Circular A-133, which is to ensure that the required audits are completed within nine months of the end of the subrecipients' audit period. Section 400 (d)(5) states the pass-through entity shall issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.

Cause:

OJJ personnel were not aware of the federal regulations requiring audits of subrecipients to be performed.

Effect:

Failure to ensure subrecipients receive the required audits could result in noncompliance with program requirements and increases the likelihood of federal disallowed costs that the state may have to return to the federal grantor.

Recommendation:

Management should implement procedures to ensure subrecipients' audit reports are received and reviewed, and where applicable, ensure that management decisions are issued timely and that subrecipients have taken timely and appropriate corrective action as required by federal regulations.

Management's response and corrective action plan:

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

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

2015-048 - Inaccurate Billing of Foster Care Administrative Costs

Award Year: 2015

Award Number: 1501LAFOST

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

	Questioned Costs
	<hr/>
93.658 Foster Care - Title IV-E	Unable to Determine

Condition:

OJJ incorrectly billed the primary recipient agency, Department of Children and Family Services (DCFS), for reimbursement of Foster Care administrative costs. In a review of quarterly Foster Care reimbursement requests, we noted the following:

- Based on a study conducted by a contractor of OJJ, the previously used estimation methodology of Foster Care billable payroll charges was modified effective October 1, 2014. This study and the resulting change indicated that previous administrative cost reimbursements were overstated; however, OJJ did not reassess previous billings to determine if any amounts previously reimbursed should be returned to the federal grantor. Using the average reimbursement for the last three quarters, likely questioned costs reimbursed to OJJ for the quarter ending September 30, 2014, total \$597,220. If disallowed, these funds may need to be returned to the federal grantor.
- Total expenditures used in OJJ's indirect cost rate calculation, developed by a contractor, included three transposition errors and an incorrect amount pulled from the state's Statewide Cost Allocation Plan. These errors resulted in likely questioned costs totaling \$4,204 in overbillings, which if disallowed may need to be returned to the federal grantor.

Criteria:

According to 45 CFR 1356.60(c), federal financial participation is available at the rate of 50% for administrative expenditures necessary for the proper and efficient administration of the Title IV-E plan, and the cost allocation plan shall identify which costs are allocated and claimed under this program.

Under the principles in 2 CFR, part 200, subpart E, costs are allowable under federal awards if they are necessary and reasonable for the performance of the federal award and are allocable to the award.

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

Sufficient internal controls should include an understanding and review of the components and calculations used in Foster Care reimbursement requests for accuracy and compliance with applicable federal requirements to prevent federal overbillings.

Cause:

OJJ has not implemented an adequate review process to ensure the accuracy of the indirect cost rate calculations performed by the contractor. In addition, although OJJ recently studied the methodology for allocating payroll costs to the program and made revisions in efforts to ensure only allowable costs are charged to the program, OJJ did not consider the fact that previous billings should be reassessed to determine if any funds are due back to the federal grantor.

Effect:

Using an average of the Foster Care IV-E allowable percentages based on the last three quarters of the year, estimated likely questioned costs reimbursed to OJJ for the first quarter total \$597,220. Applying corrections for the errors made in the indirect cost allocation rate to all four quarters of the year, estimated additional likely questioned costs total \$4,204.

Any costs disallowed by the federal government are required to be returned to the federal grantor.

Recommendation:

OJJ should develop an understanding of its indirect cost rate calculation and estimation methodology for billing payroll charges to the Foster Care program sufficient to ensure the accuracy and allowability of administrative cost reimbursement claims.

Management's response and corrective action plan:

Management concurred in part with the finding noting that it has not been determined that changes made in the estimation methodology of Foster Care billable payroll charges and the resulting decrease in reimbursements indicate that the previous reimbursements were overstated. Management concurred with the remainder of the finding and outlined a plan of corrective action (B-40).

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

2015-049 - Unsupported and Unapproved Rates for Residential Care Facilities

Award Year: 2015

Award Number: 1501LAFOST

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

	Questioned Costs
	<hr/>
93.658 Foster Care - Title IV-E	Unable to Determine

Condition:

OJJ did not have adequate support or used unapproved rates in making Foster Care maintenance payments totaling \$2,723,539 to seven residential care facilities for the fiscal year ended June 30, 2015.

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

- For the months July 2014 through March 2015, for all facilities except Ware Youth Center (Ware), payment rates were determined by calculating a total cost per juvenile using a detailed annual budget provided by each facility during a request for proposals (RFP) process. To determine how much of the cost per juvenile is billed to the Foster Care program for eligible juveniles, OJJ applied an allowable maintenance percentage to each rate to reduce it for the unallowable therapeutic charges (counselors, psychiatrists, etc.) included in the total budget. OJJ could not provide support for the calculation of the allowable maintenance percentages; therefore, the proper allocation of costs to the Foster Care program could not be verified. This is the second consecutive year this issue has been reported.
- The billed rate used for Ware from July 2014 through March 2015, was not subject to an RFP bidding process and was not paid on a cost per juvenile basis. This facility receives a monthly payment, in advance, determined by dividing its total budget by the number of months in the term of the contract. Each month, when this facility submitted its invoice to OJJ, the payment rate was derived by dividing the pre-determined monthly payment amount by the total service units (number of juveniles times the number of days). The payment rate, therefore, changed each month depending on the number of beds occupied. In effect, this

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

facility was paid the same amount each month by OJJ whether all or none of its beds were occupied; therefore, the payment rate used to request reimbursement for maintenance expenses of Foster Care-eligible juveniles changed each month. OJJ was reimbursed an average per juvenile of \$175.19 per day for the juveniles housed at Ware, while the average reimbursement for the other six facilities was \$90.62 per day. Therefore, the payment rate for Ware does not appear reasonable.

In addition, as with the other six facilities, OJJ also applied an allowable maintenance percentage to the total cost per juvenile to determine how much to bill to the Foster Care program for eligible juveniles; however, OJJ was unable to provide support for the allowable maintenance percentage. Therefore, the proper allocation of costs to the Foster Care program could not be verified. This is the second consecutive year these issues have been reported for Ware.

- For the months April 2015 through June 2015, OJJ developed a consistent rate-setting methodology for all facilities, which included a uniform allowable maintenance percentage. However, negotiations with the primary recipient agency, the Department of Children and Family Services (DCFS), did not result in the approval of OJJ's methodology and the resulting rates.

Criteria:

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

Under the principles in 2 CFR 200.403, costs are allowable under federal awards if they are necessary and reasonable for the performance of the federal award and are allocable to the award.

According to 45 CFR 1356.21(m)(1), DCFS must review "the amount of the payments made for foster care maintenance...to assure their continued appropriateness" for the administration of the Title IV-E program.

Cause:

In the prior-year management letter for the fiscal year ended June 30, 2014, we reported that in determining how much to charge to the Foster Care program for eligible juveniles, the allowable maintenance percentage to be applied to residential care costs had previously been provided to

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

OJJ by DCFS; however, when the responsibility shifted to OJJ, it continued to use the rates previously provided by DCFS but was not aware of how those rates were calculated. During fiscal year 2015, OJJ began developing a new rate-setting methodology, which was completed and used from April 2015 through June 2015; however, this new methodology was not approved by DCFS.

Effect:

Failure to set reasonable payment rates using only allowable, allocable expenses results in noncompliance with Foster Care regulations and 2 CFR 200.403 and increases the risk of questioned costs, which could be disallowed by the federal grantor. Using the second-highest reimbursement rate per service unit at a facility (\$117.44), likely questioned costs reimbursed to OJJ and paid to Ware for July 2014 through March 2015 total \$124,682. Until negotiations with DCFS are complete and rates are approved, a portion of all Foster Care reimbursements could also be disallowed by the federal grantor.

Recommendation:

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

Management's response and corrective action plan:

Management concurred in part with the finding noting that, as a subrecipient, OJJ should be able to adopt the methodology set in place by DCFS. OJJ does agree that a methodology and rates should be set that are reasonable and consistent using only allowable, allocable expenses. Management plans to continue to work with DCFS and federal partners on this issue (B-41).

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

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

**2015-050 - Improper Payments to Student Employee Based
 on Falsified Records**

Award Year: 2013, 2014

Award Number: RGM069743B, RGM069743C

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

**Questioned
 Costs**

None Noted

Research and Development Cluster:

93.859 Biomedical Research and Research Training

Condition:

Louisiana State University (LSU) notified us of an instance of falsified payroll records resulting in improper payments to a student employee. The student employee employed by the Chemistry department, but working under the supervision of a professor in Veterinary Medicine, falsified time sheets and forged her supervisor's signature for hours not worked and improperly received \$5,253 that was charged to a federal Biomedical Research and Research Training program (CFDA 93.859).

Criteria:

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

Cause:

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

Effect:

The student employee has been terminated and repaid the funds in full. LSU has paid back the funds in question to the applicable federal program. In response to recent student payroll

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

incidents, LSU implemented a best practices model for departments employing students to follow effective January 2015.

Recommendation:

LSU management should ensure that departments are aware of and implementing the best practices outlined to prevent falsified time sheets from being processed for payroll.

Management's response and corrective action plan:

Management concurred with the finding and described the corrective actions that have occurred (B-43).

LOUISIANA STATE UNIVERSITY –
PENNINGTON BIOMEDICAL RESEARCH CENTER

2015-051 - Noncompliance with Subrecipient Monitoring Requirements
at the Pennington Biomedical Research Center

Award Year: Various

Award Number: Various

Compliance Requirement: Subrecipient monitoring

Research and Development Cluster:

93.242 Mental Health Research Grants

93.847 Diabetes, Digestive, and Kidney Diseases
 Extramural Research

**Questioned
 Costs**

None Noted

Condition:

Pennington Biomedical Research Center (PBRC) did not adequately monitor subrecipients of Research and Development (R&D) Cluster programs.

For three of 19 (16%) subrecipients reviewed, PBRC did not adequately comply with subrecipient monitoring requirements for federally-required audits.

- For two subrecipients, PBRC did not ensure that the subrecipients obtained the required OMB Circular A-133 audit report within nine months of the subrecipient's fiscal year end or obtain certification from the subrecipient indicating that an OMB Circular A-133 audit was not required. For one of these subrecipients, PBRC provided documentation from the Federal Audit

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

Clearinghouse database, which indicated that the subrecipient had audit findings; however, a management decision letter was not issued.

- For one subrecipient, PBRC did not issue a management decision letter within six months after receipt of the audit report containing audit findings.

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 3, Section M, states that pass-through entities are required to ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year meet the audit requirements per OMB Circular A-133 and that the required audits are completed within nine months of the end of the subrecipient's audit period; issue a management decision on 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:

PBRC's management did not implement adequate controls to ensure that R&D Cluster program award subrecipients were monitored for OMB Circular A-133 audit compliance and that required management decisions were issued timely.

Effect:

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

Recommendation:

PBRC management should strengthen controls to ensure that subrecipients meet OMB Circular A-133 audit requirements, and the review of subrecipient audit reports and the issuance of management decisions are performed timely.

Management's response and corrective action plan:

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

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

LOUISIANA WORKFORCE COMMISSION

**2015-052 - Inadequate Subrecipient Monitoring for
 Community Services Block Grant**

Award Year: Various

Award Number: Various

Compliance Requirement: Subrecipient monitoring

93.569 Community Services Block Grant

Questioned Costs
None Noted

Condition:

The Louisiana Workforce Commission (LWC) did not adequately monitor subrecipients of the Community Services Block Grant (CSBG) program. CSBG program expenditures totaled \$15 million during fiscal year 2015, with approximately \$14 million provided to subrecipients who were not adequately monitored.

Criteria:

The United States Code [42 USC 9914(a)] requires that states conduct a full on-site review of each eligible subrecipient at least once during each three-year period to determine conformity with performance goals, administrative standards, financial management requirements, and other requirements.

Cause:

Our review of the LWC monitoring logs disclosed that on-site reviews were not conducted for any of the 42 subrecipients within a three-year period as required.

Effect:

Failure to perform adequate monitoring impairs LWC's ability to ensure 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 the federal government.

Recommendation:

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

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

Management's response and corrective action plan:

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

U.S. DEPARTMENT OF HOMELAND SECURITY

EXECUTIVE DEPARTMENT –
DIVISION OF ADMINISTRATION –
OFFICE OF COMMUNITY DEVELOPMENT

2015-053 - Hazard Mitigation Grant Program Awards
Identified for Grant Recovery

Award Year: 2015

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

Compliance Requirement: Allowable costs/cost principles

	<u>Questioned Costs</u>
97.039 Hazard Mitigation Grant Program	\$6,908,346

Condition:

For the fiscal year ended June 30, 2015, the Division of Administration (DOA) Office of Community Development (OCD) - Disaster Recovery Unit (DRU) identified \$6.3 million in noncompliant Hazard Mitigation Grant Program (HMGP) awards for 279 applicants through a recovery review process.

In addition, OCD-DRU identified 31 awards affected by contractor abandonment, incomplete work, or potential fraud that were not reported in the previous fiscal year and has demanded \$596,385 from contractors for work not performed. Funds not returned by contractors are identified for recovery. Because these noncompliant awards and contractor payments identified for grant recovery have not been recovered as of June 30, 2015, we consider these amounts totaling \$6.9 million as questioned costs, which, if disallowed, could be due back to the federal grantor.

Questioned costs from previous years totaling \$17.9 million remain in grant recovery; therefore, total awards in recovery status at June 30, 2015, are \$24.8 million.

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

Criteria:

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 of the award. The HMGP award agreement between the Federal Emergency Management Agency (FEMA), the federal awarding agency, and the state requires the state (OCD) pursue recovery of assistance provided to applicants through error, misrepresentation, or fraud, or if the state finds that the applicant spent the funds inappropriately.

Cause:

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

- Required documents were not supplied to OCD-DRU.
- Homeowners did not comply with all HMGP regulations as set forth by OCD-DRU, the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP), and FEMA.
- Grant funds were not used for the purposes intended and in accordance with the policies of OCD-DRU.

Effect:

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

Recommendation:

OCD-DRU should continue its grant review process to identify awards to be placed in recovery and work with the Office of the Attorney General, the U.S. Department of Homeland Security's Office of Inspector General, the Louisiana State Licensing Board for Contractors, and the Louisiana Department of Revenue to intensify collection efforts against applicants and contractors determined to be noncompliant.

Management's response and corrective action plan:

Effective August 29, 2015, the HMGP program transitioned from OCD-DRU to GOHSEP. GOHSEP management indicated concurrence with the finding and stated in its response that it

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

has set an anticipated completion date of March 31, 2016, to enter into repayment agreements or file lawsuits against remaining homeowners and contractors that did not perform work as required by the program (B-14).

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 findings were reported as financial statement findings in Schedule B, but also have an impact on federal awards. The findings are listed below and referenced to where they are reported in detail in Schedule B.

EXECUTIVE DEPARTMENT –
DIVISION OF ADMINISTRATION –
OFFICE OF FINANCE AND SUPPORT SERVICES
 2015-FS-001 - Inaccurate Annual Fiscal Reports

EXECUTIVE DEPARTMENT –
DIVISION OF ADMINISTRATION –
OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY
 2015-FS-002 - Inadequate Controls over Compilation of
 Schedule of Expenditures of Federal Awards

HEALTH AND HOSPITALS, DEPARTMENT OF -
OFFICE OF PUBLIC HEALTH
 2015-FS-004 - Inadequate Controls over Reporting of Subrecipients

OTHER REPORTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

Other reports (Audit Control #40130060, #40140014, and #40140060) were issued by the Louisiana Legislative Auditor Performance Audit Services staff titled *Department of Health and Hospitals - Utilization, Cost, and Quality of Care in Medicaid Intermediate Care Facilities for Individuals with Developmental Disabilities*, issued on September 17, 2014; *Department of Health and Hospitals - Utilization, Cost, and Quality of Care in Medicaid Home and Community-Based Services* issued on April 29, 2015; and *Department of Health and Hospitals - Non-Emergency Medical Transportation Program* issued on December 2, 2015; applicable to the Medicaid Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. The reports can be accessed on the Louisiana Legislative Auditor's website at https://www.la.la.gov/reports_data/.

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

TANF Cluster

A report (Audit Control #40150004) was issued by the Louisiana Legislative Auditor Performance Audit Services staff titled *Department of Children and Family Services - Strategies to Empower People Program (STEP)*, issued on September 2, 2015, that includes a follow-up on previously reported issues applicable to the Temporary Assistance for Needy Families Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. The report, including management's full response, can be accessed on the Louisiana Legislative Auditor's website at https://www.lla.la.gov/reports_data/.

U.S. DEPARTMENT OF HOMELAND SECURITY

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

Hazard Mitigation Grant (CFDA 97.039)

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

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Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2015

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, 2015

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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
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		\$363,972	
Louisiana State University Agricultural Center		\$11,000	
		<hr/>	<hr/>
		\$374,972	\$0
WILDLIFE SERVICES	10.028		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$2,934	
		<hr/>	<hr/>
		\$2,934	\$0
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$160,950	
		<hr/>	<hr/>
		\$160,950	\$0
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING	10.13-CS-11080600-013		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$1,825	
		<hr/>	<hr/>
		\$1,825	\$0
KISATCHIE NATIONAL FOREST/CANEY RANGER DISTRICT STEWARDSHIP AGREEMENT TO ESTABLISH, IMPROVE & MANAGE WOOD DUCK NESTING HABITAT	10.15-SA-11080606-001		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$3,806	
		<hr/>	<hr/>
		\$3,806	\$0
INSPECTION GRADING AND STANDARDIZATION	10.162		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,183	
		<hr/>	<hr/>
		\$2,183	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
MARKET PROTECTION AND PROMOTION	10.163		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$38,600	
		<hr/>	
		\$38,600	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
<u>Direct Awards</u>			
Agriculture and Forestry Funds		\$331,470	
Department of Agriculture and Forestry		\$37,177	
<u>Through: OHIO STATE UNIV (60040550/RF01353616)</u>			
Louisiana State University Agricultural Center		\$32,509	
		<hr/>	
		\$401,156	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Through: UNIV OF FLORIDA (1500343170)</u>			
Louisiana State University Agricultural Center		\$3,000	
		<hr/>	
		\$3,000	\$0
HIGHER EDUCATION - GRADUATE FELLOWSHIPS GRANT PROGRAM	10.210		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$59,208	
		<hr/>	
		\$59,208	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: UNIV OF GEORGIA (1415R0134)</u>			
Louisiana State University Agricultural Center		\$2,000	
<u>Through: UNIV OF GEORGIA (RD309-125/4940936)</u>			
Louisiana State University Agricultural Center		\$3,810	
<u>Through: UNIV OF GEORGIA (RD309-129/5054776)</u>			
Louisiana State University Agricultural Center		\$4,918	
<u>Through: UNIV OF GEORGIA (RD309-129/8644717)</u>			
Louisiana State University Agricultural Center		\$13,469	
		<hr/>	
		\$24,197	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$451,993	
		<hr/>	
		\$451,993	\$7,980
HOMELAND SECURITY_AGRICULTURAL	10.304		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$201,432	
<u>Through: PURDUE UNIV (8000053484-AG)</u>			
Louisiana State University Agricultural Center		\$93,164	
<u>Through: UNIV OF FLORIDA (UFDSP00010244)</u>			
Louisiana State University Agricultural Center		\$36,254	
		<hr/>	
		\$330,850	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309		
<u>Through: OHIO STATE UNIV (60025320/RF01353820)</u>			
Louisiana State University Agricultural Center		\$21,219	
		<hr/>	
		\$21,219	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$100,472	
		<hr/>	
		\$100,472	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$29,027	
		<hr/>	
		\$29,027	\$2,022
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,698,790	
		<hr/>	
		\$1,698,790	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$6,661,945	
<u>Through: KANSAS STATE UNIV (S14063)</u>			
Louisiana State University Agricultural Center		\$5,458	
<u>Through: KANSAS STATE UNIV (S14197)</u>			
Louisiana State University Agricultural Center		\$21,053	
<u>Through: KANSAS STATE UNIV (S15087)</u>			
Louisiana State University Agricultural Center		\$13,176	
<u>Through: MICHIGAN STATE UNIV (RC103176M)</u>			
Louisiana State University Agricultural Center		\$113,004	
<u>Through: PENNSYLVANIA STATE UNIV (5186-LSU- USDA-2628)</u>			
Louisiana State University Agricultural Center		\$2,794	
<u>Through: UNIV OF ARKANSAS (21665-03)</u>			
Louisiana State University Agricultural Center		\$1,637	
<u>Through: UNIV OF GEORGIA (RE675-161/S000636)</u>			
Louisiana State University Agricultural Center		\$7,785	
<u>Through: UNIV OF GEORGIA (RE675-171/4944666)</u>			
Louisiana State University Agricultural Center		\$219	
<u>Through: UNIV OF MISSOURI (C00048589-3)</u>			
Louisiana State University Agricultural Center		\$14,981	
		<hr/>	
		\$6,842,052	\$63,040
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		
<u>Direct Awards</u>			
Office of Public Health		\$105,190,589	
		<hr/>	
		\$105,190,589	\$6,032,845
CHILD AND ADULT CARE FOOD PROGRAM	10.558		
<u>Direct Awards</u>			
Department of Education - State Activities		\$1,130,759	
Department of Education - Subgrantee Assistance		\$93,476,040	
		<hr/>	
		\$94,606,799	\$93,465,747
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$774,550	
Department of Education - State Activities		\$4,102,536	
		<hr/>	
		\$4,877,086	\$1,581,189

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$16,431	
		<hr/>	
		\$16,431	\$0
FARM TO SCHOOL GRANT PROGRAM	10.575		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,521	
Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM			
Louisiana State University Agricultural Center		\$4,050	
		<hr/>	
		\$9,571	\$0
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$649,300	
		<hr/>	
		\$649,300	\$0
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education - Subgrantee Assistance		\$680,003	
		<hr/>	
		\$680,003	\$670,415
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		
<u>Direct Awards</u>			
Department of Education - Subgrantee Assistance		\$2,482,657	
		<hr/>	
		\$2,482,657	\$2,482,657
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Agriculture and Forestry Funds		\$305,455	
Department of Agriculture and Forestry		\$1,384,917	
		<hr/>	
		\$1,690,372	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$12,311	
		<hr/>	
		\$12,311	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
RURAL BUSINESS ENTERPRISE GRANTS	10.769		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$11,246	
		<hr/>	
		\$11,246	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$81,614	
		<hr/>	
		\$81,614	\$0
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$14,105	
		<hr/>	
		\$14,105	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Agriculture and Forestry Funds		\$75,000	
Department of Agriculture and Forestry		\$460,302	
Department of Wildlife and Fisheries - Wildlife		\$20,916	
University of Louisiana at Lafayette		\$7,413	
		<hr/>	
		\$563,631	\$0
AGRICULTURAL CONSERVATION EASEMENT PROGRAM	10.931		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$19,355	
		<hr/>	
		\$19,355	\$0
AGRICULTURAL STATISTICS REPORTS	10.950		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$14,950	
Southern University - Baton Rouge		\$4,723	
		<hr/>	
		\$19,673	\$0
TECHNICAL AGRICULTURAL ASSISTANCE	10.960		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$206,716	
Louisiana State University Agricultural Center		\$143,428	
		<hr/>	
		\$350,144	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$105,432	
		<hr/>	
		\$105,432	\$0
2014 CLASSICAL SWINE FEVER (CSF) PROFICIENCY TESTING (PT)	10.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,500	
		<hr/>	
		\$1,500	\$0
2014 FARM BILL-PRODUCER EDUCATION-LOUISIANA STATE UNIVERSITY EXTENSION SERVICE	10.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$30,465	
		<hr/>	
		\$30,465	\$0
IMPLEMENTATION OF THE NEW TECHNOLOGIES FOR THE HARDWOOD REFORESTATION DEMONSTRATION	10.UNKNOWN		
<u>Through: MISSISSIPPI STATE UNIV (080100-330310-004)</u>			
Louisiana State University Agricultural Center		\$8,217	
		<hr/>	
		\$8,217	\$0
LSU ARCHAEOLOGY STUDENT TRAINING	10.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$8,479	
		<hr/>	
		\$8,479	\$0
PARTICIPATION AGREEMENT BETWEEN UL LAFAYETTE AND USDA, FOREST SERVICES, KISTACHIE NATIONAL FOREST, KISTACHIE RANGER DISTRICT	10.UNKNOWN		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$5,391	
		<hr/>	
		\$5,391	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster:</u>			
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,938	
Louisiana State University Agricultural Center		\$295,746	
Southern University - Baton Rouge		\$38,327	
University of Louisiana at Lafayette		\$6,922	
University of Louisiana at Monroe		\$320	
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY (5339/4-37077/10414/S2065162)</u>			
Louisiana State University Agricultural Center		\$14,750	
		<hr/>	
		\$369,003	\$0
WILDLIFE SERVICES	10.028		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$20,706	
<u>Through: TUSKEGEE UNIVERSITY (39-32650-071-76190)</u>			
Southern University Agricultural Research/Extension Center		\$2,950	
		<hr/>	
		\$23,656	\$2,950
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$104,236	
<u>Through: MISSISSIPPI STATE UNIV-SRAC (SRAC ADHESIVE PROTEINS PROJECT)</u>			
Louisiana State University Agricultural Center		\$14,876	
<u>Through: MISSISSIPPI STATE UNIV-SRAC (SRAC CRYOPRESERVATION PROJECT)</u>			
Louisiana State University Agricultural Center		\$17,092	
<u>Through: UNIV OF FLORIDA (1400281307)</u>			
Louisiana State University Agricultural Center		\$3,500	
<u>Through: UNIV OF FLORIDA (1500343407)</u>			
Louisiana State University Agricultural Center		\$5,000	
		<hr/>	
		\$144,704	\$58,284

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COOPERATIVE FORESTRY RESEARCH	10.202		
<u>Direct Awards</u>			
Louisiana Tech University		\$173,324	
Southern University Agricultural Research/Extension Center		\$98,669	
		\$271,993	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,052,900	
		\$5,052,900	\$0
PAYMENTS TO 1890 LAND-GRANT COLLEGES AND TUSKEGEE UNIVERSITY	10.205		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$2,578	
		\$2,578	\$0
ANIMAL HEALTH AND DISEASE RESEARCH	10.207		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$37,556	
Louisiana State University Agricultural Center		\$17,723	
		\$55,279	\$0
HIGHER EDUCATION - GRADUATE FELLOWSHIPS GRANT PROGRAM	10.210		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$2,669	
		\$2,669	\$0
SMALL BUSINESS INNOVATION RESEARCH	10.212		
<u>Through: SIMS BROTHERS INC (2011-33610-30836)</u>			
Louisiana State University - Baton Rouge		\$524	
		\$524	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: UNIV OF GEORGIA (RD309-109/4786386)</u> Louisiana State University Agricultural Center		\$34,202	
<u>Through: UNIV OF GEORGIA (RD309-129/S000669)</u> Louisiana State University Agricultural Center		\$46.00	
<u>Through: UNIVERSITY OF GEORGIA (RD309-129/S000613)</u> Southern University Agricultural Research/Extension Center		\$2,507	
		\$36,755	\$36,709
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u> Southern University Agricultural Research/Extension Center		\$1,199,113	
<u>Through: ALABAMA A & M UNIV (2012-38820-20177-LSUAC)</u> Louisiana State University Agricultural Center		\$18,498	
		\$1,217,611	\$0
BIOTECHNOLOGY RISK ASSESSMENT RESEARCH	10.219		
<u>Through: UNIV OF TENNESSEE (8500041840)</u> Louisiana State University Agricultural Center		\$12,929	
		\$12,929	\$0
AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	10.250		
<u>Direct Awards</u> Louisiana State University Agricultural Center		\$28,966	
Pennington Biomed Research Center		\$17,130	
		\$46,096	\$0
AGRICULTURAL MARKET AND ECONOMIC RESEARCH	10.290		
<u>Through: UNIV OF MISSOURI (C00043490-1)</u> Louisiana State University Agricultural Center		(\$12,641)	
		(\$12,641)	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
INTEGRATED PROGRAMS	10.303		
<u>Through: ARKANSAS STATE UNIV-JONESBORO</u> Louisiana State University Agricultural Center		\$14,045	
		<hr/>	
		\$14,045	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$603,036	
Louisiana State University Agricultural Center		\$3,613,997	
Louisiana State University Health Sciences Center - Shreveport		\$89,804	
Pennington Biomed Research Center		\$79,405	
Southern University - Baton Rouge		\$60,744	
<u>Through: LAND STEWARDSHIP PROJECT</u>			
Louisiana State University Agricultural Center		(\$5,561)	
<u>Through: NORTH CAROLINA STATE UNIV (2011-0494- 18)</u>			
Louisiana State University Agricultural Center		\$44,040	
<u>Through: UNIV OF ARKANSAS (UA AES 91104-01)</u>			
Louisiana State University Agricultural Center		\$33,765	
<u>Through: LOUISIANA STATE UNIVERSITY (2010-85211- 20476)</u>			
Southern University Agricultural Research/Extension Center		\$3,978	
<u>Through: OKLAHOMA STATE UNIVERSITY (2010-85212- 20662)</u>			
Southern University Agricultural Research/Extension Center		\$8,456	
		<hr/>	
		\$4,531,664	\$648,994
BIOMASS RESEARCH AND DEVELOPMENT INITIATIVE COMPETITIVE GRANTS PROGRAM (BRDI)	10.312		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$29,428	
		<hr/>	
		\$29,428	\$0
SUN GRANT PROGRAM	10.320		
<u>Through: MISSISSIPPI STATE UNIVERSITY</u> University of Louisiana at Lafayette		\$33,376	
		<hr/>	
		\$33,376	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE (NLGCA)			
	10.326		
<u>Direct Awards</u>			
McNeese State University		\$19,194	
University of Louisiana at Lafayette		\$8,951	
		<hr/>	
		\$28,145	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM			
	10.329		
<u>Through: TEXAS A & M UNIV-AGRILIFE RESEARCH (06-S150611)</u>			
Louisiana State University Agricultural Center		\$15,201	
<u>Through: TEXAS A & M UNIV-TEXAS AGRILIFE EXTENSION SERVICE (07-S150712/586034-02001)</u>			
Louisiana State University Agricultural Center		\$12,712	
		<hr/>	
		\$27,913	\$0
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS			
	10.443		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$108,546	
		<hr/>	
		\$108,546	\$0
FOOD SAFETY COOPERATIVE AGREEMENTS			
	10.479		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$106,997	
		<hr/>	
		\$106,997	\$0
COOPERATIVE EXTENSION SERVICE			
	10.500		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$354,483	
<u>Through: UNIVERSITY OF GEORGIA (RE675-171/4944676)</u>			
Southern University Agricultural Research/Extension Center		\$6,326	
		<hr/>	
		\$360,809	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS AND CHILDREN; NUTRITION EDUCATION INNOVATIONS			
	10.586		
<u>Through: UNIV OF CALIFORNIA-LOS ANGELES (1920 G QA123)</u>			
Pennington Biomed Research Center		\$415	
		<hr/>	<hr/>
		\$415	\$0
FORESTRY RESEARCH			
	10.652		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$228,314	
Louisiana Tech University		\$576	
<u>Through: AUBURN UNIVERSITY (11-CA-11330123-140)</u>			
Louisiana Tech University		\$7,800	
		<hr/>	<hr/>
		\$236,690	\$0
COOPERATIVE FORESTRY ASSISTANCE			
	10.664		
<u>Through: NATIONAL FISH AND WILDLIFE FOUNDATION (1301.14.043912)</u>			
University of New Orleans		\$22,137	
		<hr/>	<hr/>
		\$22,137	\$0
FOREST HEALTH PROTECTION			
	10.680		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$31,388	
		<hr/>	<hr/>
		\$31,388	\$0
RURAL BUSINESS ENTERPRISE GRANTS			
	10.769		
<u>Direct Awards</u>			
Louisiana Tech University		\$12,299	
Southern University Agricultural Research/Extension Center		\$50,900	
		<hr/>	<hr/>
		\$63,199	\$0
DELTA HEALTH CARE SERVICES GRANT PROGRAM			
	10.874		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$263,376	
		<hr/>	<hr/>
		\$263,376	\$22,500

(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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$235,347	
University of Louisiana at Lafayette		\$67,632	
<u>Through: UNIV OF TENNESSEE (8500023660)</u>			
Louisiana State University Agricultural Center		\$54,854	
		<hr/>	
		\$357,833	\$0
BEST MANAGEMENT PRACTICES FOR SUGARCANE APHID IN GRAIN SORGHUM	10.UNKNOWN		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (CI008-15-KERNS)</u>			
Louisiana State University Agricultural Center		\$47,000	
		<hr/>	
		\$47,000	\$0
BLUEBERRIES MODULATE IMMUNE RESPONSE BY REGULATING REDOX BALANCE IN THE HUMAN MONOCYTES	10.UNKNOWN		
<u>Through: U S Highbush Blueberry Council (40044)</u>			
Louisiana State University - Baton Rouge		\$31,037	
		<hr/>	
		\$31,037	\$0
DEVELOPMENT OF SORGHUM BIOMASS SEPARATION FOR MAXIMIZING BIOFUEL PRODUCTION	10.UNKNOWN		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (RN004-15)</u>			
Louisiana State University Agricultural Center		\$1,383	
		<hr/>	
		\$1,383	\$0
FERAL HOG IMPACTS ON WATER QUALITY STUDY	10.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$7,461	
		<hr/>	
		\$7,461	\$0
FOREST TAXATION UNDER THE GENERALIZED FAUSTMANN FORMULA	10.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$17,045	
		<hr/>	
		\$17,045	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
INFLUENCE OF VARROA MITE (VARROA DESTRUCTOR) LEVELS AND MANGEMENT PRACTICES	10.UNKNOWN		
<u>Through: NATIONAL HONEY BOARD</u>			
Louisiana State University Agricultural Center		\$24,098	
		<hr/> \$24,098	\$0
MODELING IMPACTS OF FOREST CARBON OFFSETS ON TIMBER MARKETS AND FOREST PRODUCTS	10.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$43,362	
		<hr/> \$43,362	\$0
MOLECULAR MECHANISM UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRIES	10.UNKNOWN		
<u>Through: NATIONAL HONEY BOARD (2015.12)</u>			
Louisiana State University Agricultural Center		\$24,741	
		<hr/> \$24,741	\$0
OPERATION OF UVB MONITORING SITE	10.UNKNOWN		
<u>Through: COLORADO STATE UNIV</u>			
Louisiana State University Agricultural Center		\$2,500	
		<hr/> \$2,500	\$0
WHAT IS THE EFFICACY OF VARIOUS INSECTICIDES AGAINST SUGARCANE APHID IN GRAIN	10.UNKNOWN		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (CI008-15-BEUZELIN)</u>			
Louisiana State University Agricultural Center		\$4,000	
		<hr/> \$4,000	\$0
Total for Research and Development Cluster		<hr/> <hr/> \$13,642,644	\$769,437
<u>Child Nutrition Cluster:</u>			
SCHOOL BREAKFAST PROGRAM	10.553		
<u>Direct Awards</u>			
Department of Education - Subgrantee Assistance		\$73,923,742	
		<hr/> \$73,923,742	\$73,657,943

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Child Nutrition Cluster:</u> (Cont.)			
NATIONAL SCHOOL LUNCH PROGRAM	10.555		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$20,134,606	
Department of Education - Subgrantee Assistance		\$213,124,063	
		<hr/>	<hr/>
		\$233,258,669	\$232,697,689
SPECIAL MILK PROGRAM FOR CHILDREN	10.556		
<u>Direct Awards</u>			
Department of Education - Subgrantee Assistance		\$38,132	
		<hr/>	<hr/>
		\$38,132	\$34,009
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		
<u>Direct Awards</u>			
Department of Education - State Activities		\$364,662	
Department of Education - Subgrantee Assistance		\$12,995,801	
		<hr/>	<hr/>
		\$13,360,463	\$12,835,739
Total for Child Nutrition Cluster		<hr/>	<hr/>
		\$320,581,006	\$319,225,380
<u>Food Distribution Cluster:</u>			
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		
<u>Direct Awards</u>			
Office of Public Health		\$20,006,650	
		<hr/>	<hr/>
		\$20,006,650	\$19,890,770
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Agriculture and Forestry Funds		\$1,167,307	
Department of Agriculture and Forestry		\$27,849	
		<hr/>	<hr/>
		\$1,195,156	\$0
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$6,479,617	
		<hr/>	<hr/>
		\$6,479,617	\$0
Total for Food Distribution Cluster		<hr/>	<hr/>
		\$27,681,423	\$19,890,770

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Forest Service Schools and Roads Cluster:</u>			
SCHOOLS AND ROADS - GRANTS TO STATES	10.665		
<u>Direct Awards</u>			
State Treasury		\$2,404,704	
		<hr/>	<hr/>
		\$2,404,704	\$2,404,704
Total for Forest Service Schools and Roads Cluster		<hr/>	<hr/>
		\$2,404,704	\$2,404,704
<u>SNAP Cluster:</u>			
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,287,632,288	
		<hr/>	<hr/>
		\$1,287,632,288	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$56,403,865	
		<hr/>	<hr/>
		\$56,403,865	\$84,661
Total for SNAP Cluster		<hr/>	<hr/>
		\$1,344,036,153	\$84,661
Total for U.S. Department of Agriculture		<hr/> <hr/>	<hr/> <hr/>
		\$1,930,327,535	\$446,680,847
U.S. DEPARTMENT OF COMMERCE			
ECONOMIC DEVELOPMENT_TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$89,148	
		<hr/>	<hr/>
		\$89,148	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$61,284	
		<hr/>	<hr/>
		\$61,284	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$52,500	
		<hr/>	
		\$52,500	\$0
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Direct Awards</u>			
Department of Natural Resources - Office of Coastal Restoration and Management		\$2,531,241	
		<hr/>	
		\$2,531,241	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA10NMF4340013)</u>			
Department of Wildlife and Fisheries - Fisheries		\$615,142	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA15NMF4340078)</u>			
Department of Wildlife and Fisheries - Fisheries		\$484,542	
		<hr/>	
		\$1,099,684	\$0
UNALLIED INDUSTRY PROJECTS	11.452		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$2,195,075	
		<hr/>	
		\$2,195,075	\$0
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$51,750,015	
University of Louisiana at Lafayette		\$53,338	
		<hr/>	
		\$51,803,353	\$0
FISHERIES DISASTER RELIEF	11.477		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA10NMF4770481)</u>			
Department of Wildlife and Fisheries - Fisheries		\$56,514	
		<hr/>	
		\$56,514	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
ARRA - STATE BROADBAND DATA AND DEVELOPMENT GRANT PROGRAM	11.558		
<u>Direct Awards</u>			
Division of Administration		\$732,213	
		<hr/>	<hr/>
		\$732,213	\$70,304
MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	11.609		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,500	
		<hr/>	<hr/>
		\$5,500	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
South Louisiana Community College		\$249,646	
University of Louisiana at Lafayette		(\$122,820)	
		<hr/>	<hr/>
		\$126,826	\$0
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,500	
		<hr/>	<hr/>
		\$5,500	\$0
JOINT ENFORCEMENT AGREEMENT	11.JEA		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Office of the Secretary		\$958,123	
		<hr/>	<hr/>
		\$958,123	\$0
REGIONAL CLIMATE SERVICES SUPPORT IN THE SOUTHERN REGION	11.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$713,125	
		<hr/>	<hr/>
		\$713,125	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster:</u>			
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Through: SOUTHEASTERN UNIVERSITIES RESEARCH ASSOCIATION (2013-017)</u>			
Louisiana State University - Baton Rouge		\$38,467	
<u>Through: TEXAS A & M RESEARCH FOUNDATION (99-S120016/99-503581-13001)</u>			
Louisiana State University - Baton Rouge		\$25,284	
<u>Through: TEXAS A & M RESEARCH FOUNDATION (S120010)</u>			
Louisiana State University - Baton Rouge		\$53,174	
<u>Through: TEXAS A& M RESEARCH FNDTN (S120013)</u>			
Louisiana Universities Marine Consortium		\$33,595	
		\$150,520	\$0
ECONOMIC DEVELOPMENT_TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
McNeese State University		\$149,656	
<u>Through: NATIONAL ASSOCIATION OF DEVELOPMENT ORGANIZATIONS RESEARCH FOUNDATION (1415R0062)</u>			
Louisiana State University Agricultural Center		\$7,189	
		\$156,845	\$0
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$47,313	
University of New Orleans		\$67,619	
		\$114,932	\$21,599
GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM)	11.400		
<u>Through: UNIV OF SOUTHERN MISSISSIPPI (USM-GR04905-03)</u>			
Louisiana State University - Baton Rouge		\$330,285	
		\$330,285	\$0
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$134,467	
		\$134,467	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
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		\$1,480,476	
Louisiana State University Agricultural Center		\$7,352	
<u>Through: AUBURN UNIV (12-FAA-368020-LSU)</u>			
Louisiana State University - Baton Rouge		\$37,509	
<u>Through: UNIV OF SOUTHERN MISSISSIPPI (USM-GR04114-R/ESV-01-A)</u>			
Louisiana State University - Baton Rouge		\$119,611	
<u>Through: UNIV OF SOUTHERN MISSISSIPPI (USM-GR04114-R/MG/CSP-21)</u>			
Louisiana State University Agricultural Center		\$35,792	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (GR04114-R/MG/SLR-26)</u>			
University of New Orleans		\$1,471	
		<hr/>	
		\$1,682,211	\$6,128
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		
<u>Through: UNIV OF OKLAHOMA (2014-34)</u>			
Louisiana State University - Baton Rouge		\$235,825	
<u>Through: UNIVERSITY COPORATION FOR ATMOSPHERIC RESEARCH</u>			
University of Louisiana at Lafayette		\$16,365	
		<hr/>	
		\$252,190	\$0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432		
<u>Through: FLORIDA INTERNATIONAL UNIV (800006271-01UG)</u>			
Louisiana State University - Baton Rouge		\$2,093	
<u>Through: UNIV OF SOUTHERN MISSISSIPPI (USM-GR04922-002)</u>			
Louisiana State University - Baton Rouge		\$25,821	
		<hr/>	
		\$27,914	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$14,516	
		<hr/>	
		\$14,516	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$449,811	
		<hr/>	\$0
MARINE MAMMAL DATA PROGRAM	11.439		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$61,963	
		<hr/>	\$0
HABITAT CONSERVATION	11.463		
<u>Through: BEN FRANKLIN HIGH SCHOOL (NOAA-UNO)</u>			
University of New Orleans		\$7,822	
		<hr/>	\$0
UNALLIED SCIENCE PROGRAM	11.472		
<u>Direct Awards</u>			
Nicholls State University		\$29,028	
<u>Through: NORTH PACIFIC RESEARCH BOARD (1229)</u>			
Louisiana State University - Baton Rouge		\$1,405	
<u>Through: ENVIRONMENTAL TRAWLING SOLUTION, INC. (NOAA NA14NMF4720325)</u>			
University of New Orleans		\$16,115	
		<hr/>	\$0
OFFICE FOR COASTAL MANAGEMENT	11.473		
<u>Through: GULF OF MEXICO ALLIANCE (121403-00)</u>			
Louisiana State University - Baton Rouge		\$39,574	
		<hr/>	\$0
FISHERIES DISASTER RELIEF	11.477		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (MM-925-050-2011-LA/SG)</u>			
Louisiana State University - Baton Rouge		\$142,426	
		<hr/>	\$0
		\$142,426	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH_COASTAL OCEAN PROGRAM	11.478		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$367,251	
Louisiana Universities Marine Consortium		\$238,791	
Through: TEXAS A & M UNIV (S100008/404143)			
Louisiana State University - Baton Rouge		\$5,645	
Through: UNIV OF TEXAS AT AUSTIN (UTA09-000979)			
Louisiana State University - Baton Rouge		\$99,786	
		<hr/>	
		\$711,473	\$0
MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	11.609		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$225	
		<hr/>	
		\$225	\$0
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,472	
		<hr/>	
		\$3,472	\$0
CATCH AND BYCATCH OF GREEN STICK FISHING GEAR	11.EA133F11SE2796		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$19,308	
		<hr/>	
		\$19,308	\$0
24/7 INCIDENT RESPONSE AND INCIDENT RESPONSE PREPARATION	11.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$34,178	
		<hr/>	
		\$34,178	\$0
ANALYSIS OF ZOOPLANKTON SAMPLES FROM THE DEEPWATER HORIZON OIL SPILL DAMAGE ASSESSMENT	11.UNKNOWN		
<u>Through: INDUSTRIAL ECONOMICS INC (5700- LSU/AB133C-11-CQ-0050)</u>			
Louisiana State University - Baton Rouge		\$2,076,144	
		<hr/>	
		\$2,076,144	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
EMERGENCY RESPONSE SUPPORT SERVICES Through: RESEARCH PLANNING INC (42131) Louisiana State University - Baton Rouge	11.UNKNOWN	\$140,000	
		<hr/>	\$0
INFLUENCE OF ESTUARY GEOMORPHOLOGY Through: DREXEL UNIVERSITY (239927) Louisiana State University - Baton Rouge	11.UNKNOWN	\$9,122	
		<hr/>	\$0
LAIS WEATHER STATION NETWORK MAINTENANCE AND NATIONAL NETWORK LIVE FEED Through: GLOBAL SCIENCE & TECHNOLOGY INC Louisiana State University Agricultural Center	11.UNKNOWN	\$23,749	
		<hr/>	\$0
TASK ORDER #2: TOXICITY TESTING OF DEEPWATER HORIZON OIL TO GULF KILLIFISH Through: STRATUS CONSULTING INC (Z200-2S-1945/TO #2/Z200-206) Louisiana State University - Baton Rouge	11.UNKNOWN	\$113,254	
		<hr/>	\$0
TECHNICAL SUPPORT SERVICES FOR ASSESSMENT OF CHEMICAL HAZARDS ASSOCIATED WI Direct Awards Louisiana State University - Baton Rouge	11.UNKNOWN	\$760	
		<hr/>	\$0
Total for Research and Development Cluster		<hr/> <hr/>	\$27,727
<u>Economic Development Cluster:</u>			
ECONOMIC ADJUSTMENT ASSISTANCE Direct Awards Department of Economic Development - Office of Business Development Louisiana Tech University	11.307	\$200,000 \$225,832	
		<hr/>	\$0
Total for Economic Development Cluster		<hr/> <hr/>	\$0
Total for U.S Department of Commerce		<hr/> <hr/>	\$98,031

(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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE			
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$275,358	
		<hr/>	<hr/>
		\$275,358	\$20,500
SCHOOLS AND ROADS/SALE OF TIMBER	12.10		
<u>Direct Awards</u>			
State Treasury		\$2,371	
		<hr/>	<hr/>
		\$2,371	\$2,371
PLANNING ASSISTANCE TO STATES	12.110		
<u>Direct Awards</u>			
Executive Office		\$19,570	
		<hr/>	<hr/>
		\$19,570	\$0
PAYMENTS TO STATES IN LIEU OF REAL ESTATE TAXES	12.112		
<u>Direct Awards</u>			
State Treasury		\$719,161	
		<hr/>	<hr/>
		\$719,161	\$719,161
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$15,900	
Department of Environmental Quality - Office of Management and Finance		\$6,649	
Department of Environmental Quality - Office of the Secretary		\$1,900	
		<hr/>	<hr/>
		\$24,449	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$50,668	
Louisiana State University - Baton Rouge		\$21,884	
		<hr/>	<hr/>
		\$72,552	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
MILITARY CONSTRUCTION, NATIONAL GUARD <u>Direct Awards</u> Department of Military Affairs	12.400	\$10,040,097	
		<hr/>	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS <u>Direct Awards</u> Department of Military Affairs	12.401	\$18,120,491	
		<hr/>	\$0
NATIONAL GUARD CHALLENGE PROGRAM <u>Direct Awards</u> Department of Military Affairs	12.404	\$18,267,760	
		<hr/>	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING <u>Through: ACADEMY OF APPLIED SCIENCE (42136)</u> Louisiana State University - Baton Rouge	12.630	\$17,588	
		<hr/>	\$0
2014 GULF COAST ACADEMY FOR SCIENCE LITERACY <u>Through: BUILDING ENGINEERING AND SCIENCE TALENT (BEST) (2014 GULF COAST ACADEMY FOR SCIENCE LITERACY)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$48,911	
		<hr/>	\$0
2014 OPERATION: MILITARY KIDS <u>Direct Awards</u> Louisiana State University Agricultural Center	12.UNKNOWN	\$76,835	
		<hr/>	\$0
CBRN EXERCISE SUPPORT SERVICES - TASK ORDER 15 <u>Through: CUBIC APPLICATIONS INC (CAI-1712-03300- 15)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$1,340,763	
		<hr/>	\$0
		\$1,340,763	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
CBRN EXERCISE SUPPORT SERVICES FOR CBRN PREPAREDNESS PROGRAM (CPP) AND RELA <u>Through: CUBIC APPLICATIONS INC (CAI-1685-3300-14)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$1,250,831	
		\$1,250,831	\$0
CONSEQUENCE MANAGEMENT ASSISTANCE PROGRAM (CMAP) TASK ORDER 15 <u>Through: CUBIC APPLICATIONS INC (CAI-1643-3300-14)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$434,830	
		\$434,830	\$0
CONSEQUENCE MANAGEMENT ASSISTANCE PROGRAM (TASK ORDER 14) <u>Through: CUBIC APPLICATIONS INC (CAI-1638-3300-13)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$271,732	
		\$271,732	\$0
GULF COAST SEAPERCH NATIONAL CHALLENGE <u>Through: BUILDING ENGINEERING AND SCIENCE TALENT (BEST) (41314)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$6,500	
		\$6,500	\$0
INTERAGENCY CYBER RESPONSE STUDY <u>Through: GRIFFISS INSTITUTE INC (LSU-10-14)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$31,818	
		\$31,818	\$0
JOINT READINESS TRAINING CENTER <u>Direct Awards</u> Department of Military Affairs	12.UNKNOWN	\$321,311	
		\$321,311	\$0
LIVINGSTON PARISH HEIGHT MODIFICATION PROJECT (BLUE BOOKING) <u>Through: SJB GROUP LLC (40538)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$26,700	
		\$26,700	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
SEA PERCH SPRING REGIONAL CHALLENGE 2015 <u>Through: BUILDING ENGINEERING AND SCIENCE TALENT (BEST) (42742)</u> Louisiana State University - Baton Rouge	12.UNKNOWN	\$10,000	
		<hr/> \$10,000	\$0
UNKNOWN <u>Through: CLARKSON AEROSPACE CORPORATION</u> Southern University - Baton Rouge	12.UNKNOWN	\$82,893	
		<hr/> \$82,893	\$0
<u>Research and Development Cluster:</u> COLLABORATIVE RESEARCH AND DEVELOPMENT <u>Direct Awards</u> Louisiana Universities Marine Consortium <u>Through: USGS NATIONAL WETLANDS RESEARCH CENTER</u> Louisiana Universities Marine Consortium	12.114	\$111,250	
		\$18,324	
		<hr/> \$129,574	\$0
MATERIAL AND MANUFACTURING RESEARCH <u>Through: CLARKSON AEROSPACE (13-S7700-01-C2)</u> Louisiana Tech University	12.13-S7700-01-C2	\$126,532	
		<hr/> \$126,532	\$0
COLLABORATION PROGRAM-SENSORS RESEARCH <u>Through: CLARKSON AEROSPACE (13-S7700-02-C2)</u> Louisiana Tech University	12.13-S7700-02-C2	\$99,748	
		<hr/> \$99,748	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$95,798	
Louisiana Universities Marine Consortium		\$166,500	
University of New Orleans		\$1,132,818	
<u>Through: MISSISSIPPI STATE UNIV (191001-360319-02)</u>			
Louisiana State University - Baton Rouge		\$49,635	
<u>Through: UNIV OF CALIFORNIA-SANTA CRUZ (S0183911)</u>			
Louisiana State University - Baton Rouge		\$13,489	
<u>Through: AECOM TECHNICAL SERVICE, INC.</u>			
Southern University - Baton Rouge		\$503	
<u>Through: CH2MHILL</u>			
Southern University - Baton Rouge		\$3,670	
<u>Through: TETRA TECH, INC.</u>			
Southern University - Baton Rouge		\$145,295	
<u>Through: PRINCETON UNIVERSITY (00002151)</u>			
University of New Orleans		\$47,180	
		\$1,654,888	\$132,187
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$92,947	
		\$92,947	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$161,942	
Louisiana State University Health Sciences Center - New Orleans		\$565,299	
Louisiana State University Health Sciences Center - Shreveport		\$258,544	
Pennington Biomed Research Center		\$2,908,842	
<u>Through: NORTHERN ILLINOIS UNIV (38391/PO #128515)</u>			
Louisiana State University - Baton Rouge		\$79,774	
<u>Through: JOHNS HOPKINS UNIVERSITY (R21AR061808)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$7,144	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MILITARY MEDICAL RESEARCH AND DEVELOPMENT:			
(Cont.)			
<u>Through: JOHNS HOPKINS UNIVERSITY (W81XWH-10-2-0134)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,509	
<u>Through: TULANE UNIVERSITY (W81XWH-13-2-0097)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$27,040	
<u>Through: UNIV. OF ROCHESTER, NY</u>			
Louisiana State University Health Sciences Center - Shreveport		\$5,075	
<u>Through: ST. JOSEPH'S HOSPITAL AND MEDICAL CENTER (W81XWH-11-1-0283)</u>			
Louisiana Tech University		\$24,739	
<u>Through: SAMUELI INSTITUTE</u>			
Pennington Biomed Research Center		\$4,444	
		<hr/>	
		\$4,044,352	\$64,866
BASIC SCIENTIFIC RESEARCH	12.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$329,940	
Louisiana Tech University		\$24,144	
Southern University - Baton Rouge		\$220,400	
		<hr/>	
		\$574,484	\$0
ARRA - BASIC SCIENTIFIC RESEARCH	12.431		
<u>Through: XAVIER UNIVERSITY OF LOUISIANA</u>			
University of Louisiana at Lafayette		\$22,148	
		<hr/>	
		\$22,148	\$0
CENTERS FOR ACADEMIC EXCELLENCE	12.598		
<u>Through: SKYLINE ULTD, INC.</u>			
Southern University - Baton Rouge		\$62,000	
		<hr/>	
		\$62,000	\$62,000

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$144,279	
<u>Through: THURGOOD MARSHALL COLLEGE FUND</u>			
Southern University - Baton Rouge		\$24,422	
		\$168,701	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$214,593	
Louisiana Tech University		\$5,796	
Southern University - Baton Rouge		\$42,220	
<u>Through: CLARKSON AEROSPACE CORPORATION</u> <u>(GRAM 13-S7700-01-C2)</u>			
Grambling State University		\$71,959	
<u>Through: CLARKSON AEROSPACE CORPORATION</u> <u>(GRAM 13-S7700-02-C2)</u>			
Grambling State University		\$146,822	
<u>Through: COLLEGE OF WILLIAM & MARY (740762-</u> <u>712687)</u>			
Louisiana State University - Baton Rouge		\$60,933	
<u>Through: UNIV OF NEW MEXICO (271387-87OJ)</u>			
Louisiana State University - Baton Rouge		\$175,289	
		\$717,612	\$0
MATHEMATICAL SCIENCES GRANTS PROGRAM	12.901		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$68,647	
		\$68,647	\$0
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$156,889	
Louisiana Tech University		\$947,566	
<u>Through: MASSACHUSETTS INSTITUTE OF</u> <u>TECHNOLOGY (5710003301)</u>			
Louisiana State University - Baton Rouge		\$51,421	
		\$1,155,876	\$590,140

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
FACTORS AFFECTING ICE FORMATION IN CELLS AND THEIR RELEVANCE TO CRYOPRESERVATION	12.HDTRA1-13-C-0095		
<u>Through: SURFACE TREATMENT TECHNOLOGIES, INC.</u> <u>(PO 2993)</u>			
University of New Orleans		\$720	
		\$720	\$0
NAVAL POST GRADUATE SCHOOL	12.N00104-11-M-QT01		
<u>Direct Awards</u>			
University of New Orleans		\$34,174	
		\$34,174	\$0
NAVAL EDUCATION ENGINEERING CONSORTIUM	12.N65540-10-C-0003		
<u>Through: UNIVERSITY OF MICHIGAN (Sub #3002912448)</u>			
University of New Orleans		\$50,868	
		\$50,868	\$0
DEVELOPMENT OF A LINEAR INTERFEROMETER UTILIZING SQUEEZED LIGHT	12.UNKNOWN	\$0	
		\$0	\$50,000
ACADEMIC ENGAGEMENT PARTNERSHIP IN SUPPORT OF THE COOPERATIVE BIOLOGICAL ENGINEERING	12.UNKNOWN		
<u>Through: PENNSYLVANIA STATE UNIV (4967-LSUAC-</u> <u>DTRA-0076)</u>			
Louisiana State University Agricultural Center		\$54,720	
		\$54,720	\$0
ARFL COLLABORATION PROGRAM - SENSORS RESEARCH	12.UNKNOWN		
<u>Through: CLARKSON AEROSPACE CORP (LSU 13-S7700-</u> <u>02-C2)</u>			
Louisiana State University - Baton Rouge		\$342,299	
		\$342,299	\$0
BLACK-CAPPED YIREO GENETICS	12.UNKNOWN		
<u>Through: UNIVERSITY OF WASHINGTON</u>			
University of Louisiana at Lafayette		\$40,114	
		\$40,114	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DIESEL BEARING WEAR ANALYSIS	12.UNKNOWN		
<u>Through: LIFE CYCLE ENGINEERING INC (PO-0004365)</u>			
Louisiana State University - Baton Rouge		\$75,000	
		<hr/>	\$0
LOW TEMP SMOKE EFFECT	12.UNKNOWN		
<u>Through: UNIV OF ALABAMA IN HUNTSVILLE (2013-051)</u>			
Louisiana State University - Baton Rouge		\$24,689	
		<hr/>	\$0
N/A	12.UNKNOWN		
<u>Through: BLACK & VEATCH SPECIAL PROJECTS CORP.</u>			
Southern University - Baton Rouge		\$16,606	
		<hr/>	\$0
SEMI-SUPERVISED LEARNING AGAINST MALWARE EVOLUTION (SESAME)	12.UNKNOWN		
<u>Through: CHARLES RIVERS ANALYTICS</u>			
University of Louisiana at Lafayette		\$114,097	
		<hr/>	\$0
THICK COMPOSITE CRACK ANALYSIS	12.UNKNOWN		
<u>Through: GLOBAL ENGINEERING RESEARCH & TECHNOLOGIES (42679)</u>			
Louisiana State University - Baton Rouge		\$17,662	
		<hr/>	\$0
UNKNOWN	12.UNKNOWN		
<u>Through: TETRA TECH NUS, INC.</u>			
Southern University - Baton Rouge		\$25,641	
		<hr/>	\$0
UNKNOWN.1	12.UNKNOWN		
<u>Through: SHAW ENVIRONMENTAL, INC.</u>			
Southern University - Baton Rouge		\$11,563	
		<hr/>	\$0
		\$11,563	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
USE OF REMOTE SENSING AND FIELD SEDIMENTS FOR ECOSYSTEM RESTORATION	12.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$52,026	
		<hr/>	<hr/>
		\$52,026	\$0
AMCOM EXPRESS TECHNICAL DOMAIN	12.W31P4Q-09-A-0018		
<u>Through: RADIANCE TECHNOLOGIES (W31P4Q-09-A-0018)</u>			
Louisiana Tech University		\$41,485	
		<hr/>	<hr/>
		\$41,485	\$0
METRIC-MASTER RESEARCH & SERVICES AGREEMENT	12.W81XWH-10-2		
<u>Through: JOHN HOPKINS UNIVERSITY</u>			
Louisiana State University Health Sciences Center - Shreveport		\$450	
		<hr/>	<hr/>
		\$450	\$0
UNKNOWN	12.W9113M-10-C-0114		
<u>Through: EMASIT, INC.</u>			
Southern University - Baton Rouge		\$21,599	
		<hr/>	<hr/>
		\$21,599	\$0
UNKNOWN	12.W912BU-13-D-0010		
<u>Through: TETRA TECH, INC.</u>			
Southern University - Baton Rouge		\$10,782	
		<hr/>	<hr/>
		\$10,782	\$10,782
N/A	12.W912P908D0501		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$37,136	
		<hr/>	<hr/>
		\$37,136	\$0
DILTON PROJECT	12.W91CRB-11-D-0006		
<u>Through: CYBER INNOVATION CENTER (W91CRB-11-D-0006)</u>			
Louisiana Tech University		\$8,169	
		<hr/>	<hr/>
		\$8,169	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NATIONAL RENEWABLE ENERGY LABORATORY	12.XGJ-5-52246-01		
<u>Direct Awards</u>			
University of New Orleans		\$4,723	
		<hr/> \$4,723	\$0
Total for Research and Development Cluster		<hr/> \$9,902,032	\$909,975
Total for U.S. Department of Defense		<hr/> \$61,364,553	\$1,652,007 <hr/>
 U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		
<u>Through: JEFFERSON PARISH COMMUNITY DEVELOPMENT</u>			
Jefferson Parish Human Service Authority		\$162,747	
		<hr/> \$162,747	\$0
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Direct Awards</u>			
Division of Administration		\$319,293,984	
Road Home Corporation d/b/a Louisiana Land Trust		\$1,984,765	
		<hr/> \$321,278,749	\$224,210,858
SUPPORTIVE HOUSING PROGRAM	14.235		
<u>Direct Awards</u>			
Jefferson Parish Human Service Authority		\$297,046	
<u>Through: UNITY OF GREATER NEW ORLEANS</u>			
Jefferson Parish Human Service Authority		\$218,697	
		<hr/> \$515,743	\$0
SHELTER PLUS CARE	14.238		
<u>Direct Awards</u>			
Metropolitan Human Services Authority		\$1,142,410	
<u>Through: JEFFERSON PARISH COMMUNITY DEVELOPMENT</u>			
Jefferson Parish Human Service Authority		\$89,819	
		<hr/> \$1,232,229	\$1,142,410

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		
<u>Direct Awards</u>			
Office of Public Health		\$1,269,580	
		<hr/>	
		\$1,269,580	\$1,242,626
CONTINUUM OF CARE PROGRAM	14.267		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$148,668	
<u>Through: UNITY OF GREATER NEW ORLEANS</u>			
Jefferson Parish Human Service Authority		\$240,218	
		<hr/>	
		\$388,886	\$0
FAIR HOUSING ASSISTANCE PROGRAM_STATE AND LOCAL	14.401		
<u>Direct Awards</u>			
Office of The Attorney General		\$223,436	
		<hr/>	
		\$223,436	\$0
HISTORICALLY BLACK COLLEGES AND UNIVERSITIES PROGRAM (B)	14.520		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$159,824	
		<hr/>	
		\$159,824	\$0
HUD_HBCU NON-TRADITIONAL COMMUNITY DEVELOPMENT	14.520		
<u>Direct Awards</u>			
Southern University - New Orleans		\$31,121	
		<hr/>	
		\$31,121	\$0
CHOICE NEIGHBORHOODS PLANNING GRANTS	14.892		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE (40539)</u>			
Louisiana State University - Baton Rouge		\$140,536	
		<hr/>	
		\$140,536	\$0
MANUFACTURED HOUSING PROGRAMS	14.DU100K000018163		
<u>Direct Awards</u>			
Department of Public Safety - State Fire Marshall's Office		\$72,669	
		<hr/>	
		\$72,669	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
REBUILD HEALTHY HOMES PROJECT	14.UNKNOWN		
<u>Through: ATRIUM ENVIRONMENTAL HEALTH AND SAFETY SERVICES LLC (1314R0233)</u>			
Louisiana State University Agricultural Center		\$50,004	
		<hr/>	
		\$50,004	\$4,423
<u>Research and Development Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Through: ST JOHN THE BAPTIST PARISH (CFMS-684277)</u>			
University of New Orleans		\$6,659	
		<hr/>	
		\$6,659	\$0
ECONOMIC DEVELOPMENT INITIATIVE-SPECIAL PROJECT, NEIGHBORHOOD INITIATIVE AND MISCELLANEOUS GRANTS	14.251		
<u>Through: NEW ORLEANS REDEVELOPMENT AUTHORITY (40591)</u>			
Louisiana State University - Baton Rouge		\$77,224	
		<hr/>	
		\$77,224	\$0
DOCTORAL DISSERTATION RESEARCH GRANTS	14.516		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$938	
		<hr/>	
		\$938	\$0
		<hr/>	
Total for Research and Development Cluster		\$84,821	\$0
		<hr/>	
Total for U.S. Department of Housing and Urban Development		\$325,610,345	\$226,600,317
		<hr/> <hr/>	
U.S. DEPARTMENT OF THE INTERIOR			
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.2005-05		
<u>Direct Awards</u>			
Northwestern State University		\$21,550	
		<hr/>	
		\$21,550	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.2013-011		
<u>Direct Awards</u>			
Northwestern State University		\$4,750	
		<hr/> \$4,750	\$0
REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	15.250		
<u>Direct Awards</u>			
Department of Natural Resources - Office of Conservation		\$113,479	
		<hr/> \$113,479	\$0
ABANDONED MINE LAND RECLAMATION (AMLR) PROGRAM	15.252		
<u>Direct Awards</u>			
Department of Natural Resources - Office of Conservation		\$161,561	
		<hr/> \$161,561	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$5,650	
		<hr/> \$5,650	\$0
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION PROGRAM	15.614		
<u>Through: US ARMY CORPS OF ENGINEERS (CWPPRA)</u>			
Department of Wildlife and Fisheries - Fisheries		\$26,748	
		<hr/> \$26,748	\$0
ENHANCED HUNTER EDUCATION AND SAFETY PROGRAM	15.626		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Management and Finance		\$5,074	
Department of Wildlife and Fisheries - Wildlife		\$2,511,898	
		<hr/> \$2,516,972	\$0
COASTAL PROGRAM	15.630		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$24,284	
		<hr/> \$24,284	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
SERVICE TRAINING AND TECHNICAL ASSISTANCE (GENERIC TRAINING)	15.649		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		(\$556)	
		<hr/> (\$556)	\$0
COASTAL IMPACT ASSISTANCE PROGRAM	15.668		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$38,747,156	
		<hr/> \$38,747,156	\$0
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$7,962	
		<hr/> \$7,962	\$0
NATIONAL LAND REMOTE SENSING_ EDUCATION OUTREACH AND RESEARCH	15.815		
<u>Through: AMERICAVIEW, INC.</u>			
University of Louisiana at Lafayette		\$28,081	
		<hr/> \$28,081	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		
<u>Direct Awards</u>			
Department of Culture, Recreation and Tourism - Office of Cultural Development		\$834,041	
		<hr/> \$834,041	\$156,448
OUTDOOR RECREATION_ ACQUISITION, DEVELOPMENT AND PLANNING	15.916		
<u>Direct Awards</u>			
Department of Culture, Recreation and Tourism - Office of State Parks		\$333,084	
		<hr/> \$333,084	\$262,579
CIVIL WAR BATTLEFIELD LAND ACQUISITION GRANTS	15.928		
<u>Direct Awards</u>			
Department of Culture, Recreation and Tourism - Office of State Parks		\$336,668	
		<hr/> \$336,668	\$336,668

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE	15.939		
<u>Direct Awards</u>			
Department of Culture, Recreation and Tourism - Office of Tourism		\$107,282	
Northwestern State University		\$9,050	
		<hr/>	<hr/>
		\$116,332	\$0
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.H2210100307		
<u>Direct Awards</u>			
Northwestern State University		\$556,916	
		<hr/>	<hr/>
		\$556,916	\$0
MOBILE EXHIBIT: LATIN HERITAGE IN SOUTHEAST LOUISIANA	15.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,000	
		<hr/>	<hr/>
		\$4,000	\$0
<u>Research and Development Cluster:</u>			
EVAL OF FOREST COMMUNITY COMPOSITION	15.32512659		
<u>Through: WILDLIFE HABITAT COUNCIL (32-5126-59249)</u>			
Louisiana Tech University		\$385	
		<hr/>	<hr/>
		\$385	\$0
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$552,250	
Louisiana State University Agricultural Center		\$83,634	
Louisiana Universities Marine Consortium		\$194,033	
		<hr/>	<hr/>
		\$829,917	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM)			
ENVIRONMENTAL STUDIES PROGRAM (ESP)	15.423		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,933	
Louisiana State University Agricultural Center		\$223,296	
Louisiana Universities Marine Consortium		\$70,082	
University of Louisiana at Lafayette		\$98,860	
University of New Orleans		\$221,501	
		<hr/>	
		\$618,672	\$179,284
SPORT FISH RESTORATION PROGRAM			
	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$1,377,202	
		<hr/>	
		\$1,377,202	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE			
	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$44,299	
Louisiana State University Agricultural Center		\$7,298	
		<hr/>	
		\$51,597	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION			
	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$2,415,700	
<u>Through: SOUTH CAROLINA DEPT OF NATURAL RESOURCES (LSUAC TURKEY STUDY)</u>			
Louisiana State University Agricultural Center		\$134,058	
		<hr/>	
		\$2,549,758	\$0
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION PROGRAM			
	15.614		
<u>Through: US ARMY CORPS OF ENGINEERS (108881)</u>			
Department of Wildlife and Fisheries - Wildlife		\$23,281	
		<hr/>	
		\$23,281	\$0
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND			
	15.615		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$574,365	
		<hr/>	
		\$574,365	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COASTAL PROGRAM	15.630		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$11,030	
		<hr/>	\$0
PARTNERS FOR FISH AND WILDLIFE	15.631		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$7,631	
		<hr/>	\$0
CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	15.632		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$21,416	
		<hr/>	\$0
STATE WILDLIFE GRANTS	15.634		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$41,137	
Department of Wildlife and Fisheries - Wildlife		\$808,670	
		<hr/>	\$0
MIGRATORY BIRD JOINT VENTURES	15.637		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$12,612	
McNeese State University		\$13,145	
<u>Through: MISSISSIPPI STATE UNIVERSITY</u>			
University of Louisiana at Lafayette		\$11,549	
		<hr/>	\$0
RESEARCH GRANTS (GENERIC)	15.650		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$10,575	
		<hr/>	\$0
MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION	15.655		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$8,250	
		<hr/>	\$0
		\$8,250	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	15.657		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$15,455	
Louisiana State University Agricultural Center		\$38,040	
		<hr/>	<hr/>
		\$53,495	\$0
ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	15.660		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$4,056	
		<hr/>	<hr/>
		\$4,056	\$0
COASTAL IMPACT ASSISTANCE PROGRAM	15.668		
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA2014T33SB01EM #5)</u>			
University of New Orleans		\$34,425	
		<hr/>	<hr/>
		\$34,425	\$0
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677		
<u>Through: UNIV OF SOUTH CAROLINA (15-2865/PO #92393)</u>			
Louisiana State University - Baton Rouge		\$3,885	
		<hr/>	<hr/>
		\$3,885	\$0
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$106,511	
		<hr/>	<hr/>
		\$106,511	\$0
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$8,227	
Southern University - Baton Rouge		\$10,437	
University of Louisiana at Lafayette		\$450,401	
University of New Orleans		\$27,327	
<u>Through: UNIV OF SOUTHERN CALIFORNIA (50579918/10255402)</u>			
Louisiana State University - Baton Rouge		\$21,139	
		<hr/>	<hr/>
		\$517,531	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NATIONAL COOPERATIVE GEOLOGIC MAPPING PROGRAM	15.810		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$64,590	
		<hr/>	\$0
COOPERATIVE RESEARCH UNITS PROGRAM	15.812		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$696,959	
		<hr/>	\$0
NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION PROGRAM	15.814		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$32,106	
		<hr/>	\$0
ENERGY COOPERATIVES TO SUPPORT THE NATIONAL COAL RESOURCES DATA SYSTEM (NCRDS)	15.819		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$15,025	
		<hr/>	\$0
NATIONAL CLIMATE CHANGE AND WILDLIFE SCIENCE CENTER	15.820		
<u>Through: UNIV OF OKLAHOMA (2012-29)</u>			
Louisiana State University - Baton Rouge		\$237,733	
		<hr/>	\$0
NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	15.922		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,046	
		<hr/>	\$0
HURRICANE SANDY PROGRAM	15.979		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$30,808	
University of Louisiana at Lafayette		\$65,772	
		<hr/>	\$0
		\$96,580	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DALE BUMPERS WHITE RIVER	15.F14PX02064		
<u>Direct Awards</u>			
Louisiana Tech University		\$7,456	
		<hr/>	<hr/>
		\$7,456	\$0
ARCHEOLOGICAL RESEARCH AT TYNDALL AIR FORCE BASE	15.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$121	
		<hr/>	<hr/>
		\$121	\$0
DEVELOPMENT OF A REAL-TIME MONITORING PROTOCOL FOR ASSESSING VOLATILE ORGANIC COMPOUND (VOC) IMPACTS ON RESPONSE AND CLEANUP WORKERS' SAFETY DURING SURFACE AND SUBSURFACE DISPERSANT OPERATIONS	15.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$30,000	
		<hr/>	<hr/>
		\$30,000	\$0
EVALUATING AND COLLECTING ACID PRECIPITATION	15.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,410	
		<hr/>	<hr/>
		\$4,410	\$0
EXPLORATION AND STUDY OF CORAL COMMUNITIES OF MID-ATLANTIC DEEP-WATER CANYONS	15.UNKNOWN		
<u>Through: CSA INTERNATIONAL, INC</u>			
University of Louisiana at Lafayette		\$83,864	
		<hr/>	<hr/>
		\$83,864	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$8,963,985	\$179,284

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Fish and Wildlife Cluster:</u>			
SPORT FISH RESTORATION PROGRAM	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Fisheries		\$5,174,911	
Department of Wildlife and Fisheries - Wildlife		\$368,569	
		<hr/>	
		\$5,543,480	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Management and Finance		\$24,727	
Department of Wildlife and Fisheries - Wildlife		\$9,466,354	
		<hr/>	
		\$9,491,081	\$0
Total for Fish and Wildlife Cluster		<hr/>	
		\$15,034,561	\$0
Total for U.S. Department of the Interior		<hr/> <hr/>	\$934,979
U.S. DEPARTMENT OF JUSTICE			
LAW ENFORCEMENT ASSISTANCE_NARCOTICS AND DANGEROUS DRUGS TRAINING	16.004		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$11,642	
		<hr/>	
		\$11,642	\$0
VIOLENCE AGAINST WOMEN ACT COURT TRAINING AND IMPROVEMENT GRANTS	16.013		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$70,397	
		<hr/>	
		\$70,397	\$0
MISSING ALZHEIMER'S DISEASE PATIENT ASSISTANCE PROGRAM	16.015		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$97,820	
		<hr/>	
		\$97,820	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
SEXUAL ASSAULT SERVICES FORMULA PROGRAM <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.017	\$388,851	
		<hr/>	<hr/>
		\$388,851	\$388,851
JOINT LAW ENFORCEMENT OPERATIONS (JLEO) <u>Direct Awards</u> Department of Public Safety - Office of State Police	16.111	\$33,980	
		<hr/>	<hr/>
		\$33,980	\$0
COMMUNITY-BASED VIOLENCE PREVENTION PROGRAM <u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE (39223)</u> Louisiana State University - Baton Rouge	16.123	\$226,764	
		<hr/>	<hr/>
		\$226,764	\$0
JUVENILE ACCOUNTABILITY BLOCK GRANTS <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.523	\$365,712	
		<hr/>	<hr/>
		\$365,712	\$231,939
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS <u>Direct Awards</u> Louisiana State University Health Sciences Center - Shreveport	16.525	\$5,867	
		<hr/>	<hr/>
		\$5,867	\$5,291
JUVENILE JUSTICE AND DELINQUENCY PREVENTION_ALLOCATION TO STATES <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.540	\$490,913	
		<hr/>	<hr/>
		\$490,913	\$239,618

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
MISSING CHILDREN'S ASSISTANCE	16.543		
<u>Direct Awards</u>			
Office of The Attorney General		\$574,931	
		<hr/>	\$0
TITLE V DELINQUENCY PREVENTION PROGRAM	16.548		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$3,806	
		<hr/>	\$3,806
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		\$20,046	
		<hr/>	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$154,288	
		<hr/>	\$152,468
CRIME VICTIM ASSISTANCE	16.575		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$6,980,118	
		<hr/>	\$6,466,044
CRIME VICTIM COMPENSATION	16.576		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$569,234	
		<hr/>	\$0
THE BYRNE FORMULA GRANT PROGRAM	16.579		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$61,154	
		<hr/>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,136,278	
		<hr/>	
		\$2,136,278	\$1,750,502
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	16.590		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$135,869	
Office of The Attorney General		\$28,347	
		<hr/>	
		\$164,216	\$135,869
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$410,673	
		<hr/>	
		\$410,673	\$50,869
CORRECTIONS_TRAINING AND STAFF DEVELOPMENT	16.601		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$188,253	
		<hr/>	
		\$188,253	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606		
<u>Direct Awards</u>			
Correction Administration		\$57,593	
		<hr/>	
		\$57,593	\$0
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$35,881	
		<hr/>	
		\$35,881	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
PROJECT SAFE NEIGHBORHOODS	16.609		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$8,150	
<u>Through: EAST BATON ROUGE PARISH SHERIFFS OFFICE (2014-GP-BX-0014)</u>			
Louisiana State University - Baton Rouge		\$4,124	
		<hr/>	<hr/>
		\$12,274	\$8,150
JOINT TERRORISM TASK FORCE	16.62A-NO-A71664-LSP		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$10,225	
		<hr/>	<hr/>
		\$10,225	\$0
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710		
<u>Direct Awards</u>			
Correction Administration		\$19,559	
		<hr/>	<hr/>
		\$19,559	\$0
JUVENILE MENTORING PROGRAM	16.726		
<u>Through: NATIONAL 4-H COUNCIL (1314R0055)</u>			
Louisiana State University Agricultural Center		\$62,816	
<u>Through: NATIONAL 4-H COUNCIL (1415R00050)</u>			
Louisiana State University Agricultural Center		\$32,945	
<u>Through: INSTITUTE FOR EDUCATIONAL LEADERSHIP (2012-JU-FX-0014)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$22,208	
		<hr/>	<hr/>
		\$117,969	\$0
ENFORCING UNDERAGE DRINKING LAWS PROGRAM	16.727		
<u>Direct Awards</u>			
Department of Revenue		\$58,171	
		<hr/>	<hr/>
		\$58,171	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH 'ZERO TOLERANCE' CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES	16.735		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$194,823	
		<hr/>	\$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		\$3,956,009	
		<hr/>	\$2,749,795
STATEWIDE AUTOMATED VICTIM INFORMATION NOTIFICATION (SAVIN) PROGRAM	16.740		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$216,464	
		<hr/>	\$0
DNA BACKLOG REDUCTION PROGRAM	16.741		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$19,807	
Office of The Attorney General		\$150,015	
		<hr/>	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$139,118	
		<hr/>	\$116,179
ANTI-GANG INITIATIVE	16.744		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$3,042	
		<hr/>	\$0
		<hr/>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
ARRA - RECOVERY ACT - ASSISTANCE TO RURAL LAW ENFORCEMENT TO COMBAT CRIME AND DRUGS COMPETITIVE GRANT PROGRAM	16.810		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$61,556	
		<hr/>	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812		
<u>Direct Awards</u>			
Correction Administration		\$713,329	
Office of Juvenile Justice		\$192,754	
		<hr/>	\$0
NICS ACT RECORD IMPROVEMENT PROGRAM	16.813		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$172,922	
		<hr/>	\$96,913
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$70,966	
		<hr/>	\$0
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM	16.817		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE (40316)</u>			
Louisiana State University - Baton Rouge		\$149,019	
		<hr/>	\$0
EQUITABLE SHARING PROGRAM	16.922		
<u>Direct Awards</u>			
Office of The Attorney General		\$187,266	
		<hr/>	\$0
ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCE	16.SE-LAE-269		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$3,431	
		<hr/>	\$0
		\$3,431	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
ORGANIZED CRIME ENFORCEMENT TASK FORCE (OCDETF)	16.SE-LAW-144H		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$4,626	
		<hr/>	\$0
LOUISIANA COURT INTERPRETER TRAINING PROGRAM	16.SJI13T017		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$10,183	
		<hr/>	\$0
ASSET FORFEITURE	16.UNKNOWN		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$573,230	
		<hr/>	\$0
DRUG ENFORCEMENT ADMINISTRATION	16.UNKNOWN		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$165,585	
		<hr/>	\$0
FBI.GOV - YEARS 3, 4 & 5	16.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$119,810	
		<hr/>	\$0
FEDERAL BUREAU OF INVESTIGATION	16.UNKNOWN		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$78,767	
		<hr/>	\$0
IGUARDIAN	16.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$377,019	
		<hr/>	\$0
INFRAGARD PHASE XI	16.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,264,426	
		<hr/>	\$0
		\$1,264,426	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
LAW ENFORCEMENT ONLINE (LEO) O & M XIX FY 13 <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.UNKNOWN	\$1,027,849	
		<hr/>	\$0
LAW ENFORCEMENT ONLINE INFRAGARD PHASE VI <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.UNKNOWN	(\$24,215)	
		<hr/>	\$0
LEEP (LEO) PHASE XX FY 14 <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.UNKNOWN	\$5,283,703	
		<hr/>	\$0
NATIONAL CENTER FOR DISASTER FRAUD <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.UNKNOWN	\$680,972	
		<hr/>	\$0
NATIONAL CENTER FOR DISASTER FRAUD (DHS-OIG) <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.UNKNOWN	\$40,657	
		<hr/>	\$0
NATIONAL CENTER FOR DISASTER FRAUD (DOJ) <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.UNKNOWN	\$96,093	
		<hr/>	\$0
NATIONAL CENTER FOR DISASTER FRAUD (FHFA-OIG) <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.UNKNOWN	\$43,065	
		<hr/>	\$0
NATIONAL CENTER FOR DISASTER FRAUD (HHS-OIG) <u>Direct Awards</u> Louisiana State University - Baton Rouge	16.UNKNOWN	\$81,725	
		<hr/>	\$0
		<hr/>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
OFFICE OF JUSTICE PROGRAMS	16.UNKNOWN		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$764,234	
		<hr/>	
		\$764,234	\$0
OFFICE OF THE FEDERAL DETENTION TRUSTEE (OFDT)	16.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$245,516	
		<hr/>	
		\$245,516	\$0
U.S. DEPT OF JUSTICE	16.UNKNOWN		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$3,667	
		<hr/>	
		\$3,667	\$0
US MARSHALS SERVICE	16.UNKNOWN		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$44,127	
		<hr/>	
		\$44,127	\$0
<u>Research and Development Cluster:</u>			
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$178,197	
<u>Through: GRIER FORENSICS (2014-IJ-CX-K001)</u>			
University of New Orleans		\$51,890	
		<hr/>	
		\$230,087	\$55,079
EDWARD BYRNE MEMORIAL STATE AND LOCAL LAW ENFORCEMENT ASSISTANCE DISCRETIONARY GRANTS PROGRAM	16.580		
<u>Through: LOUISIANA DISTRICT ATTORNEYS ASSOCIATION</u>			
University of Louisiana at Lafayette		\$158,537	
		<hr/>	
		\$158,537	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
JUVENILE MENTORING PROGRAM	16.726		
<u>Through: 4-H NATIONAL (2013-JU-FX-0022)</u>			
Southern University Agricultural Research/Extension Center		\$43,081	
<u>Through: 4-H NATIONAL (2014-JU-FX-0025)</u>			
Southern University Agricultural Research/Extension Center		\$25,881	
		<hr/>	<hr/>
		\$68,962	\$68,962
TESTING THE COGNITIVE LOAD APPROACH FOR DETECTING DECEPTION	16.UNKNOWN		
<u>Through: UNIV OF TEXAS AT EL PASO (2014054563)</u>			
Louisiana State University - Baton Rouge		\$47,175	
		<hr/>	<hr/>
		\$47,175	\$0
TOOLS FOR IMPROVING THE QUALITY OF AGED, DEGRADED, DAMAGED, OR OTHERWISE COMPROMISED DNA EVIDENCE	16.UNKNOWN		
<u>Through: UNIV OF WISCONSIN-MADISON (276K673)</u>			
Louisiana State University - Baton Rouge		\$2,888	
		<hr/>	<hr/>
		\$2,888	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$507,649	\$124,041
Total for U.S. Department of Justice		<hr/> <hr/>	<hr/> <hr/>
		\$30,885,824	\$12,520,335
U.S. DEPARTMENT OF LABOR			
LABOR FORCE STATISTICS	17.002		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,191,702	
		<hr/>	<hr/>
		\$1,191,702	\$0
COMPENSATION AND WORKING CONDITIONS	17.005		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$100,122	
		<hr/>	<hr/>
		\$100,122	\$0
UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$241,831,759	
		<hr/>	<hr/>
		\$241,831,759	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF LABOR (CONT.)			
ARRA - UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		(\$261,983)	
		<hr/> (\$261,983)	\$0
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,417,875	
<u>Through: NATIONAL COUNCIL ON AGING (AD-25559-14-1AA-35)</u>			
University of Louisiana at Monroe		\$584,484	
		<hr/> \$2,002,359	\$1,343,691
TRADE ADJUSTMENT ASSISTANCE	17.245		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,215,046	
		<hr/> \$1,215,046	\$0
WORKFORCE INVESTMENT ACT	17.255		
<u>Direct Awards</u>			
Northshore Technical Community College		\$35,028	
		<hr/> \$35,028	\$0
INCENTIVE GRANTS - WIA SECTION 503	17.267		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$407,180	
		<hr/> \$407,180	\$184,807
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$470,395	
		<hr/> \$470,395	\$0
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$217,913	
		<hr/> \$217,913	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF LABOR (CONT.)			
YOUTHBUILD	17.274		
<u>Direct Awards</u>			
Northshore Technical Community College		\$408,945	
Southern University - Shreveport		\$239,117	
		<hr/>	<hr/>
		\$648,062	\$0
WORKFORCE INVESTMENT ACT (WIA) NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,117,997	
		<hr/>	<hr/>
		\$1,117,997	\$1,027,463
WORKFORCE INVESTMENT ACT (WIA) DISLOCATED WORKER NATIONAL RESERVE TECHNICAL ASSISTANCE AND TRAINING	17.281		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$8,301	
		<hr/>	<hr/>
		\$8,301	\$0
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS	17.282		
<u>Direct Awards</u>			
Baton Rouge Community College		\$1,082,806	
Bossier Parish Community College		\$5,676,093	
Central Louisiana Technical Community College		\$300,595	
Delgado Community College		\$591,031	
Nunez Community College		\$717,087	
<u>Through: LAWSON STATE COMMUNITY COLLEGE</u>			
Central Louisiana Technical Community College		\$30,215	
		<hr/>	<hr/>
		\$8,397,827	\$1,227,210
CONSULTATION AGREEMENTS	17.504		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$814,275	
		<hr/>	<hr/>
		\$814,275	\$0
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602		
<u>Direct Awards</u>			
Northshore Technical Community College		\$96,447	
		<hr/>	<hr/>
		\$96,447	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF LABOR (CONT.)			
<u>Research and Development Cluster:</u>			
POVERTY TRENDS AMONG U.S. WORKERS BEFORE AND AFTER THE GREAT RECESSION: DECOMPOSING THE EFFECTS DEMOGRAPHIC AND OCCUPATIONAL SHIFTS IN THE WORKFORCE	17.UNKNOWN		
<u>Through: AVAR CONSULTING INC (LSU-2015-001)</u> Louisiana State University - Baton Rouge		\$14,660	
		<hr/> \$14,660	\$0
Total for Research and Development Cluster		<hr/> \$14,660	<hr/> \$0
<u>Employment Service Cluster:</u>			
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		
<u>Direct Awards</u> Louisiana Workforce Commission		\$8,341,873	
		<hr/> \$8,341,873	\$493,326
DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	17.801		
<u>Direct Awards</u> Louisiana Workforce Commission		\$1,722,695	
		<hr/> \$1,722,695	\$0
LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	17.804		
<u>Direct Awards</u> Louisiana Workforce Commission		\$336,188	
		<hr/> \$336,188	\$0
Total for Employment Service Cluster		<hr/> \$10,400,756	<hr/> \$493,326
<u>WIA Cluster:</u>			
WIA ADULT PROGRAM	17.258		
<u>Direct Awards</u> Louisiana Workforce Commission		\$10,440,395	
		<hr/> \$10,440,395	\$9,408,776

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF LABOR (CONT.)			
<u>WIA Cluster: (Cont.)</u>			
WIA YOUTH ACTIVITIES	17.259		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$9,280,261	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (LSYOU 2013)</u>			
Louisiana State University - Baton Rouge		\$2,857	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (LSYOU 2014)</u>			
Louisiana State University - Baton Rouge		\$100,000	
		<hr/>	
		\$9,383,118	\$8,255,868
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$11,876,467	
		<hr/>	
		\$11,876,467	\$9,869,150
Total for WIA Cluster		<hr/>	
		\$31,699,980	\$27,533,794
Total for U.S. Department of Labor		<hr/> <hr/>	
		\$300,407,826	\$31,810,291
U.S. DEPARTMENT OF STATE			
GLOBAL THREAT REDUCTION	19.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$486,821	
		<hr/>	
		\$486,821	\$0
<u>Research and Development Cluster:</u>			
PUBLIC DIPLOMACY PROGRAMS	19.040		
<u>Through: MICOCCI PRODUCTIONS, LLC (S-RS500-13-GR- 172)</u>			
University of New Orleans		\$1,826	
		<hr/>	
		\$1,826	\$0
Total for Research and Development Cluster		<hr/>	
		\$1,826	\$0
Total for U.S. Department of State		<hr/> <hr/>	
		\$488,647	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION			
AIRPORT IMPROVEMENT PROGRAM	20.106		
<u>Direct Awards</u>			
Department of Transportation and Development		\$7,918	
		<hr/>	\$0
HIGHWAY TRAINING AND EDUCATION	20.215		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$10,000	
Southern University - Baton Rouge		\$25,496	
		<hr/>	\$0
NATIONAL MOTOR CARRIER SAFETY	20.218		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$3,229,910	
		<hr/>	\$0
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPROVEMENT GRANT	20.232		
<u>Direct Awards</u>			
Department of Public Safety - Office of Motor Vehicles		\$949,560	
		<hr/>	\$0
SAFETY DATA IMPROVEMENT PROGRAM	20.234		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$143,214	
		<hr/>	\$0
COMMERCIAL VEHICLE INFORMATION SYSTEMS AND NETWORKS	20.237		
<u>Direct Awards</u>			
Department of Transportation and Development		\$116,917	
		<hr/>	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,235,278	
		<hr/>	\$1,059,661

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
FORMULA GRANTS FOR RURAL AREAS	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$7,083,185	
		<hr/>	
		\$7,083,185	\$6,289,690
ARRA - FORMULA GRANTS FOR RURAL AREAS	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$332,226	
		<hr/>	
		\$332,226	\$332,226
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		
<u>Direct Awards</u>			
Department of Transportation and Development		\$39,691	
		<hr/>	
		\$39,691	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Direct Awards</u>			
Department of Public Safety - Louisiana Highway Safety Commission		\$5,368,365	
		<hr/>	
		\$5,368,365	\$430,314
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608		
<u>Direct Awards</u>			
Department of Public Safety - Louisiana Highway Safety Commission		\$5,196,858	
		<hr/>	
		\$5,196,858	\$320,518
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		
<u>Direct Awards</u>			
Department of Natural Resources - Office of Conservation		\$1,144,098	
		<hr/>	
		\$1,144,098	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$257,478	
		<hr/>	
		\$257,478	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		
<u>Direct Awards</u>			
Department of Transportation and Development		\$2,606,032	
		<hr/>	
		\$2,606,032	\$0
<u>Research and Development Cluster:</u>			
HIGHWAY TRAINING AND EDUCATION	20.215		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,500	
		<hr/>	
		\$1,500	\$0
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS	20.614		
<u>Direct Awards</u>			
Department of Transportation and Development		\$54,090	
		<hr/>	
		\$54,090	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Through: MISSISSIPPI STATE UNIV (061300-363277-03)</u>			
Louisiana State University - Baton Rouge		\$271,940	
<u>Through: TEXAS A & M UNIV-TEXAS A & M TRANSPORTATION INSTITUTE (12-S120006)</u>			
Louisiana State University - Baton Rouge		\$234,420	
<u>Through: UNIV OF ARKANSAS (SA1411039)</u>			
Louisiana State University - Baton Rouge		\$222,366	
<u>Through: UNIV OF MARYLAND - COLLEGE PARK (Z9600005/PO #9027)</u>			
Louisiana State University - Baton Rouge		\$150,262	
<u>Through: UNIVERSITY OF OKLAHOMA (DRT13-G- UTC36: 2014-26)</u>			
Louisiana Tech University		\$23,011	
<u>Through: MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY</u>			
Southern University - Baton Rouge		\$25,729	
<u>Through: UNIVERSITY OF ARKANSAS (SA1411040)</u>			
University of New Orleans		\$149,561	
<u>Through: UNIVERSITY OF MARYLAND (7223-Z9600006)</u>			
University of New Orleans		\$58,931	
		<hr/>	
		\$1,136,220	\$35,316

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RESEARCH GRANTS	20.762		
<u>Through: NATIONAL ACADEMIES OF SCIENCE (SHRP 2 R-01)</u>			
Louisiana Tech University		\$7,923	
		<hr/>	<hr/>
		\$7,923	\$0
ROBOTIC MAPPING	20.DTRT5714C10037		
<u>Through: INTELLIGENT AUTOMATION, INC. (DTRT5714C10037)</u>			
Louisiana Tech University		\$29,994	
		<hr/>	<hr/>
		\$29,994	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$1,229,727	\$35,316
<u>Federal Transit Cluster:</u>			
FEDERAL TRANSIT_CAPITAL INVESTMENT GRANTS	20.500		
<u>Direct Awards</u>			
Department of Transportation and Development		\$10,315	
		<hr/>	<hr/>
		\$10,315	\$0
FEDERAL TRANSIT_FORMULA GRANTS	20.507		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,369,373	
		<hr/>	<hr/>
		\$1,369,373	\$0
Total for Federal Transit Cluster		<hr/>	<hr/>
		\$1,379,688	\$0
<u>Highway Planning and Construction Cluster:</u>			
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Direct Awards</u>			
Department of Transportation and Development		\$700,200,543	
		<hr/>	<hr/>
		\$700,200,543	\$34,476,972
ARRA - HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Direct Awards</u>			
Department of Transportation and Development		\$32,745	
		<hr/>	<hr/>
		\$32,745	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Highway Planning and Construction Cluster: (Cont.)</u>			
RECREATIONAL TRAILS PROGRAM	20.219		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,704,165	
		<hr/> \$1,704,165	\$1,440,239
Total for Highway Planning and Construction Cluster		<hr/> \$701,937,453	\$35,917,211
<u>Highway Safety Cluster:</u>			
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		
<u>Direct Awards</u>			
Department of Public Safety - Louisiana Highway Safety Commission		\$3,478,909	
		<hr/> \$3,478,909	\$1,903,658
ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	20.601		
<u>Direct Awards</u>			
Department of Public Safety - Louisiana Highway Safety Commission		\$1,396,898	
		<hr/> \$1,396,898	\$918,888
OCCUPANT PROTECTION INCENTIVE GRANTS	20.602		
<u>Direct Awards</u>			
Department of Public Safety - Louisiana Highway Safety Commission		\$993,260	
		<hr/> \$993,260	\$231,609
STATE TRAFFIC SAFETY INFORMATION SYSTEM IMPROVEMENT GRANTS	20.610		
<u>Direct Awards</u>			
Department of Public Safety - Louisiana Highway Safety Commission		\$301,863	
		<hr/> \$301,863	\$257,868
INCENTIVE GRANT PROGRAM TO INCREASE MOTORCYCLIST SAFETY	20.612		
<u>Direct Awards</u>			
Department of Public Safety - Louisiana Highway Safety Commission		\$7,316	
		<hr/> \$7,316	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Highway Safety Cluster: (Cont.)</u>			
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		
<u>Direct Awards</u>			
Department of Public Safety - Louisiana Highway Safety Commission		\$3,342,625	
		<hr/>	<hr/>
		\$3,342,625	\$1,936,819
		<hr/>	<hr/>
Total for Highway Safety Cluster		\$9,520,871	\$5,248,842
<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		\$162,024	
		<hr/>	<hr/>
		\$162,024	\$45,116
		<hr/>	<hr/>
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516		
<u>Direct Awards</u>			
Department of Transportation and Development		\$267,953	
		<hr/>	<hr/>
		\$267,953	\$226,237
		<hr/>	<hr/>
NEW FREEDOM PROGRAM	20.521		
<u>Direct Awards</u>			
Department of Transportation and Development		\$654,340	
		<hr/>	<hr/>
		\$654,340	\$626,277
		<hr/>	<hr/>
Total for Transit Services Programs Cluster		\$1,084,317	\$897,630
		<hr/>	<hr/>
Total for U.S. Department of Transportation		\$742,898,282	\$50,531,408
		<hr/> <hr/>	<hr/> <hr/>
U.S. DEPARTMENT OF THE TREASURY			
LOW INCOME TAXPAYER CLINICS	21.008		
<u>Direct Awards</u>			
Southern University Law Center		\$60,000	
		<hr/>	<hr/>
		\$60,000	\$0
		<hr/>	<hr/>
Total for U.S. Department of the Treasury		\$60,000	\$0
		<hr/> <hr/>	<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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
OFFICE OF PERSONNEL MANAGEMENT			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011		
<u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans		(\$3,660)	
		<u>(\$3,660)</u>	<u>\$0</u>
Total for Office of Personnel Management		<u>(\$3,660)</u>	<u>\$0</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EMPLOYMENT DISCRIMINATION STATE AND LOCAL FAIR EMPLOYMENT PRACTICES AGENCY CONTRACTS	30.002		
<u>Direct Awards</u> Executive Office		\$69,200	
		<u>\$69,200</u>	<u>\$0</u>
Total for Equal Employment Opportunity Commission		<u>\$69,200</u>	<u>\$0</u>
GENERAL SERVICES ADMINISTRATION			
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003		
<u>Direct Awards</u> Federal Property Assistance		\$5,227,640	
		<u>\$5,227,640</u>	<u>\$0</u>
HELP AMERICA VOTE ACT PAYMENTS TO STATE FOR ELECTION ADMINISTRATION IMPROVEMENTS	39.011		
<u>Direct Awards</u> Secretary of State		\$1,113	
		<u>\$1,113</u>	<u>\$0</u>
Total for General Services Administration		<u>\$5,228,753</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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. LIBRARY OF CONGRESS			
TEACHING WITH PRIMARY SOURCES	42.GA08C0022		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$143,235	
		<hr/>	<hr/>
		\$143,235	\$0
Total for U.S. Library of Congress		<hr/> \$143,235 <hr/>	<hr/> \$0 <hr/>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION			
SCIENCE	43.001		
<u>Through: XAVIER UNIVERSITY (XU SUB NO. OSP-14- 216821-00E)</u>			
Southern University - New Orleans		\$26,656	
		<hr/>	<hr/>
		\$26,656	\$0
EDUCATION	43.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,000	
		<hr/>	<hr/>
		\$6,000	\$0
LOUISIANA SPACE GRANT CONSORTIUM	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$36,003	
		<hr/>	<hr/>
		\$36,003	\$0
<u>Research and Development Cluster:</u>			
SCIENCE	43.001		
<u>Direct Awards</u>			
Board of Regents		\$728,864	
Louisiana State University - Baton Rouge		\$547,848	
Southern University - Baton Rouge		\$5,858	
University of Louisiana at Lafayette		\$125,247	
<u>Through: BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (41293)</u>			
Louisiana State University - Baton Rouge		\$47,084	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
Research and Development Cluster: (Cont.)			
SCIENCE: (Cont.)			
<u>Through: MICHIGAN TECHNOLOGICAL UNIV (1406043Z2)</u>			
Louisiana State University - Baton Rouge		\$58,385	
<u>Through: NORTH CAROLINA STATE UNIV (2013-2666- 01)</u>			
Louisiana State University - Baton Rouge		\$963	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR3-14002X)</u>			
Louisiana State University - Baton Rouge		\$10,275	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR5-16004X)</u>			
Louisiana State University - Baton Rouge		\$1,219	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-15047X)</u>			
Louisiana State University - Baton Rouge		\$21,624	
		<hr/>	
		\$1,547,367	\$0
SPACE OPERATIONS	43.007		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$11,460	
Louisiana State University Health Sciences Center - Shreveport		\$59,188	
		<hr/>	
		\$70,648	\$0
EDUCATION	43.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$152,522	
Southern University - Baton Rouge		\$138,789	
<u>Through: XAVIER UNIVERSITY OF LOUISIANA (OSP-14- 216821-00D)</u>			
University of New Orleans		\$17,154	
		<hr/>	
		\$308,465	\$0
DEVELOPMENT OF HIGH POWER DENSITY, LIGHTWEIGHT THERMOELECTRIC METAMATERIALS FOR ENERGY HARVESTING	43.100		
<u>Through: LOYOLA UNIVERSITY NEW ORLEANS (NNS13AA94A-001)</u>			
University of New Orleans		\$13,083	
		<hr/>	
		\$13,083	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SCIENCE: AEROSPACE EDUCATION SERVICES			
PROGRAM	43.NNS10AA92B		
<u>Direct Awards</u>			
Board of Regents		\$146,239	
		<hr/>	\$0
EXPERIMENTAL EVALUATION OF GEOPOLYMER AND LUNAMAR BINDERS	43.NNS13AB40A		
<u>Direct Awards</u>			
Louisiana Tech University		\$7,311	
		<hr/>	\$0
DEPLOYABLE SOLAR ENERGY GENERATORS FOR DEEP SPACE CUBESATS	43.NNX14CA58P		
<u>Through: NANOHMICS, INC (FA9453-13-M-0163)</u>			
University of New Orleans		\$5,000	
		<hr/>	\$0
MEMS BASED SOLUTIONS	43.NNX14CS11C		
<u>Through: RADIANCE TECHNOLOGIES (NNX14CS11C)</u>			
Louisiana Tech University		\$54,642	
		<hr/>	\$0
A MULTISPECTRAL SURVEY OF THE TRANSLUCENT CLOUD IN FRONT OF HD 204827	43.UNKNOWN		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST- GO-12542.03-A)</u>			
Louisiana State University - Baton Rouge		\$961	
		<hr/>	\$0
ANALYSIS OF CARBONATE AND SULFATE MINERALS IN METEORICTIC MATERIALS	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$57,921	
		<hr/>	\$0
ANALYSIS OF EARTH OCCULTATION DATA FROM THE FERMI GAMMA RAY BURST MONITOR	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$678	
		<hr/>	\$0
		\$678	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
APPLICATIONS OF GEODETIC IMAGING GULF COAST SUBSIDENCE IMPACTS OF GULF COAST SUBSIDENCE: INSIGHTS FROM INSAR, GEODESY, AND GEOPHYSICAL MODELING	43.UNKNOWN		
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LAB (1484492)</u>			
Louisiana State University - Baton Rouge		\$16,318	
		<hr/>	
		\$16,318	\$0
CALIBRATING THE LUMINOSITY OF CARBON STARS: AN ARCHIVAL STUDY OF GALAXIES IN THE NEARBY UNIVERSE	43.UNKNOWN		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST- AR-13249.01-A)</u>			
Louisiana State University - Baton Rouge		\$16,789	
		<hr/>	
		\$16,789	\$0
CHALLENGES TOWARDS IMPROVED FRICTION-STIR- WELDS USING ON-LINE SENSING OF WE	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$238,992	
		<hr/>	
		\$238,992	\$0
DETERMINING THE EFFECTS OF THE 30S(ALPHA,P)33CL REACTION RATE ON TYPE 1 XR	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,151	
		<hr/>	
		\$5,151	\$0
DNA REPAIR UNDER FROZEN CONDITIONS: IMPLICATIONS FOR THE LONGEVITY OF MICRO	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$141,175	
		<hr/>	
		\$141,175	\$0
IDENTIFYING AND CHARACTERIZING BLACK HOLE AND NEUTRON STAR BINARIES AMONG F	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$231)	
		<hr/>	
		(\$231)	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
Research and Development Cluster: (Cont.)			
LABORATORY AND FIELD SUPPORT TO THE SCIENCE PAYLOAD FOR THE VALKYRIE VEHICLE	43.UNKNOWN		
<u>Through: STONE AEROSPACE/PSC INC (36745)</u> Louisiana State University - Baton Rouge		\$81,575	
		\$81,575	\$0
LATE-TIME UV SPECTROSCOPIC SIGNATURES FROM CIRCUMSTELLAR INTERACTION IN TYPE IIN SUPERNOVAE	43.UNKNOWN		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST- GO-13287.005-A)</u> Louisiana State University - Baton Rouge		\$1,073	
		\$1,073	\$0
LEGUS: LEGACY EXTRAGALACTIC UV SURVEY	43.UNKNOWN		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST- GO-13364.10-A)</u> Louisiana State University - Baton Rouge		\$748	
		\$748	\$0
LOUISIANA SPACE GRANT CONSORTIUM	43.UNKNOWN		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$538,787	
		\$538,787	\$35,752
LSU KHAOS ROCKET-GLIDER PROJECT	43.UNKNOWN		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$4,571	
		\$4,571	\$0
LSU SENIOR DESIGN FOR THE SAE AERO (MICRO- CLASS) EAST COMPETITION	43.UNKNOWN		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$3,865	
		\$3,865	\$0
LSU SENIOR DESIGN PROJECT FOR THE SAE AERO (REGULAR-CLASS) EAST COMPETITION	43.UNKNOWN		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$4,104	
		\$4,104	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MINORITY UNIVERSITY RESEARCH AND EDUCATION PROGRAM	43.UNKNOWN		
<u>Direct Awards</u>			
Grambling State University		\$4,897	
		<hr/> \$4,897	\$0
NATIONAL CENTER FOR ADVANCED MANUFACTURING (NCAM) OPERATIONS	43.UNKNOWN		
<u>Through: JACOBS TECHNOLOGY INC</u>			
Louisiana State University - Baton Rouge		\$600,000	
		<hr/> \$600,000	\$0
NEW R CORONAE BOREALIS STARS IN NFC 6822	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,438	
		<hr/> \$2,438	\$0
POLYMER COMPOSITES REINFORCED WITH CARBON NANOTUBES AND GRAPHENE OXIDE	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,679	
		<hr/> \$3,679	\$0
PRELIMINARY INVESTIGATION OF A MODULAR, REUSABLE, SPACE PLANE (A1B)	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$11)	
		<hr/> (\$11)	\$0
THE ENVIRONMENTAL DEPENDENCE OF ULTRAVIOLET DUST EXTINCTION CURVES IN THE SMALL MAGELLANIC CLOUD	43.UNKNOWN		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST- GO-12258.02-A)</u>			
Louisiana State University - Baton Rouge		\$451	
		<hr/> \$451	\$0
THE EVOLUTION OF R CORONAE BOREALIS STARS	43.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$482)	
		<hr/> (\$482)	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
THE UV INTERSTELLAR EXTINCTION PROPERTIES IN THE SUPER-SOLAR METALLICITY GALAXY M31 <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST- GO-12562.01-A)</u> Louisiana State University - Baton Rouge	43.UNKNOWN	\$49,775	
		<hr/> \$49,775	\$0
UNKNOWN <u>Through: THE BOEING COMPANY</u> Southern University - Baton Rouge	43.UNKNOWN	\$72,307	
		<hr/> \$72,307	\$0
VULNERABILITY ASSESSMENT OF MANGROVE FORESTS REGIONS OF THE AMERICAS <u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LAB (1452878)</u> Louisiana State University - Baton Rouge	43.UNKNOWN	\$60,212	
		<hr/> \$60,212	\$0
Total for Research and Development Cluster		<hr/> \$4,058,498	\$35,752
Total for National Aeronautics & Space Administration		<hr/> \$4,127,157	\$35,752
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
GRANTS TO STATES <u>Direct Awards</u> Department of Culture, Recreation and Tourism - Office of State Library	45.310	\$2,732,988	
		<hr/> \$2,732,988	\$0
Total for Institute of Museum and Library Services		<hr/> \$2,732,988	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL ENDOWMENT FOR THE ARTS			
PROMOTION OF THE ARTS_GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,351	
Northwestern State University		\$10,000	
		<hr/>	
		\$16,351	\$0
PROMOTION OF THE ARTS_PARTNERSHIP AGREEMENTS	45.025		
<u>Direct Awards</u>			
Department of Culture, Recreation and Tourism - Office of Cultural Development		\$723,688	
		<hr/>	
		\$723,688	\$423,901
<u>Research and Development Cluster:</u>			
PROMOTION OF THE ARTS_GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$25,000	
		<hr/>	
		\$25,000	\$0
Total for Research and Development Cluster		<hr/>	
		\$25,000	\$0
Total for National Endowment for the Arts		<hr/> <hr/>	\$423,901
		<hr/>	
		\$765,039	\$423,901
NATIONAL ENDOWMENT FOR THE HUMANITIES			
PROMOTION OF THE HUMANITIES_DIVISION OF PRESERVATION AND ACCESS	45.149		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$213,354	
Southern University - Shreveport		\$4,324	
<u>Through: MISSISSIPPI DEPARTMENT OF ARCHIVES & HISTORY (40147)</u>			
Louisiana State University - Baton Rouge		\$47,693	
		<hr/>	
		\$265,371	\$0
PROMOTION OF THE HUMANITIES_FELLOWSHIPS AND STIPENDS	45.160		
<u>Direct Awards</u>			
Southern University - New Orleans		\$17,701	
		<hr/>	
		\$17,701	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES (CONT.)			
PROMOTION OF THE HUMANITIES_PUBLIC PROGRAMS	45.164		
<u>Through: AMERICAN LIBRARY ASSOCIATION (LATINO AMERICANS)</u>			
Southeastern Louisiana University		\$221	
		<hr/>	
		\$221	\$0
<u>Research and Development Cluster:</u>			
PROMOTION OF THE HUMANITIES_FELLOWSHIPS AND STIPENDS	45.160		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$37,800	
		<hr/>	
		\$37,800	\$0
PROMOTION OF THE HUMANITIES_TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	45.162		
<u>Direct Awards</u>			
Grambling State University		\$12,147	
		<hr/>	
		\$12,147	\$0
Total for Research and Development Cluster		<hr/>	
		\$49,947	\$0
Total for National Endowment for the Humanities		<hr/>	
		\$333,240	\$0
NATIONAL SCIENCE FOUNDATION			
ENGINEERING GRANTS	47.041		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$7,400	
University of Louisiana at Lafayette		\$16,000	
		<hr/>	
		\$23,400	\$0
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$363,288	
University of Louisiana at Lafayette		\$2,371	
		<hr/>	
		\$365,659	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,000	
University of Louisiana at Lafayette		\$395,212	
		<hr/>	<hr/>
		\$400,212	\$0
BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Southern University - New Orleans		\$20,457	
		<hr/>	<hr/>
		\$20,457	\$0
EDUCATION AND HUMAN RESOURCES	47.076		
<u>Direct Awards</u>			
Baton Rouge Community College		\$140,126	
Board of Regents		\$679,917	
Louisiana State University - Baton Rouge		\$1,749,993	
Southern University - New Orleans		\$109,806	
University of Louisiana at Lafayette		\$363,959	
<u>Through: UNIVERSITY OF TULSA</u>			
Bossier Parish Community College		\$23,507	
<u>Through: PENNSYLVANIA STATE UNIV (42020)</u>			
Louisiana State University - Baton Rouge		\$1,598	
<u>Through: HUNTER COLLEGE</u>			
Southern University - Baton Rouge		\$1,866	
		<hr/>	<hr/>
		\$3,070,772	\$57,377
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Board of Regents		\$133,087	
		<hr/>	<hr/>
		\$133,087	\$0
OFFICE OF CYBERINFRASTRUCTURE	47.080		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$56,250	
		<hr/>	<hr/>
		\$56,250	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT - DORIS L. CARVER	47.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$31,363	
		<hr/>	<hr/>
		\$31,363	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
UNKNOWN	47.UNKNOWN		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$92,030	
		<hr/>	
		\$92,030	\$0
<u>Research and Development Cluster:</u>			
ENGINEERING GRANTS	47.041		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,053,307	
Louisiana State University Agricultural Center		\$67,694	
Louisiana Tech University		\$362,276	
University of Louisiana at Lafayette		\$121,561	
University of New Orleans		\$44,120	
<u>Through: FLORIDA INTERNATIONAL UNIV (800000410-01)</u>			
Louisiana State University - Baton Rouge		\$34,590	
<u>Through: UNIV OF NORTH TEXAS (GF1667-5/NT752-0000154859)</u>			
Louisiana State University - Baton Rouge		\$5,100	
		<hr/>	
		\$1,688,648	\$21,852
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,855,031	
Louisiana Tech University		\$191,163	
Pennington Biomed Research Center		\$16,333	
Southeastern Louisiana University		\$308,208	
Southern University - Baton Rouge		\$267,889	
University of Louisiana at Lafayette		\$32,449	
University of New Orleans		\$378,946	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - LIGO LABORATORY (75-1087149)</u>			
Louisiana State University - Baton Rouge		\$136,555	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - LIGO LABORATORY (75ADV-1090039)</u>			
Louisiana State University - Baton Rouge		\$19,446	
<u>Through: UNIV OF WISCONSIN-MILWAUKEE (123405534)</u>			
Louisiana State University - Baton Rouge		\$99,138	
<u>Through: UNIV OF CALIFORNIA-DAVIS (201222574-01)</u>			
Pennington Biomed Research Center		\$8,469	
		<hr/>	
		\$5,313,627	\$57,649

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>GEOSCIENCES:</u>	47.050		
<u>Direct Awards:</u>			
Louisiana State University - Baton Rouge		\$989,437	
Louisiana State University Agricultural Center		\$50,448	
Louisiana Universities Marine Consortium		\$352,132	
University of Louisiana at Lafayette		\$152,147	
University of New Orleans		\$52	
<u>Through: ARIZONA STATE UNIV (14-302)</u>			
Louisiana State University - Baton Rouge		(\$228)	
<u>Through: CONSORTIUM FOR OCEAN LEADERSHIP (PO #T349A114/BA-114)</u>			
Louisiana State University - Baton Rouge		\$72,206	
<u>Through: GEORGE MASON UNIV (E2033491)</u>			
Louisiana State University - Baton Rouge		\$14,776	
<u>Through: MONTANA STATE UNIV (G115-15-W5033)</u>			
Louisiana State University - Baton Rouge		\$22,889	
<u>Through: UNIV OF TEXAS AT AUSTIN (UTA13-000656)</u>			
Louisiana State University - Baton Rouge		\$244,248	
<u>Through: THE UNIVERSITY OF TEXAS AT AUSTIN</u>			
University of Louisiana at Lafayette		\$59,257	
<u>Through: UNIVERSITY OF HAWAII</u>			
University of Louisiana at Lafayette		\$25,452	
		<hr/>	
		\$1,982,816	\$9,817
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,685,147	
Louisiana Tech University		\$27,769	
University of Louisiana at Lafayette		\$631,799	
University of New Orleans		\$284,576	
<u>Through: INDIANA UNIV (BL-4812470-LSU/PO #1221630)</u>			
Louisiana State University - Baton Rouge		\$60,906	
		<hr/>	
		\$2,690,197	\$0
BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,771,830	
Louisiana State University Agricultural Center		\$141,690	
Louisiana State University Health Sciences Center - New Orleans		\$161,763	
Louisiana State University Health Sciences Center - Shreveport		\$5,901	
Louisiana Universities Marine Consortium		\$5,811	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster:</u> (Cont.)			
BIOLOGICAL SCIENCES: (Cont.)			
<u>Direct Awards:</u> (Cont.)			
Southeastern Louisiana University		\$55,623	
University of Louisiana at Lafayette		\$74,720	
University of Louisiana at Monroe		\$12,579	
University of New Orleans		\$199,606	
<u>Through: FLORIDA INTERNATIONAL UNIV (800001404-02)</u>			
Louisiana State University - Baton Rouge		\$61,340	
<u>Through: NORTH CAROLINA STATE UNIV (2012-0901-04)</u>			
Louisiana State University - Baton Rouge		\$1,355	
<u>Through: SMITHSONIAN INSTITUTION (15-SUBC-440-0000324370)</u>			
Louisiana State University - Baton Rouge		\$1,608	
<u>Through: UNIV OF UTAH (1003138)</u>			
Louisiana State University - Baton Rouge		\$11,639	
<u>Through: UNIV OF ARKANSAS (SA1211010)</u>			
Louisiana State University Agricultural Center		\$4,744	
<u>Through: TEXAS A&M RESEARCH FOUNDATION (DEB-1145508)</u>			
Southeastern Louisiana University		\$25,155	
<u>Through: THE UNIVERSITY OF ALABAMA TUSCALOOSA</u>			
University of Louisiana at Lafayette		\$2,493	
<u>Through: UNIVERSITY OF CALIFORNIA AT LOS ANGELES (2155 G QA197)</u>			
University of New Orleans		\$170,722	
		<hr/>	
		\$3,708,579	\$183,140
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$305,386	
Louisiana State University Agricultural Center		\$8,919	
McNeese State University		\$592	
		<hr/>	
		\$314,897	\$7,758
EDUCATION AND HUMAN RESOURCES	47.076		
<u>Direct Awards</u>			
Grambling State University		\$369,581	
Louisiana State University - Baton Rouge		\$44,865	
Louisiana Tech University		\$165,462	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
EDUCATION AND HUMAN RESOURCES: (Cont.)			
<u>Direct Awards: (Cont.)</u>			
Southern University - Baton Rouge		\$1,092,297	
Southern University - Shreveport		\$74,423	
University of Louisiana at Lafayette		\$58,704	
University of New Orleans		\$108,279	
<u>Through: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (260209A; HRD- 1242152)</u>			
Louisiana Tech University		\$39,007	
<u>Through: HOWARD UNIVERSITY</u>			
Southern University - Baton Rouge		\$79,995	
		\$2,032,613	\$0
POLAR PROGRAMS	47.078		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$161,024	
<u>Through: UNIV OF COLORADO AT BOULDER (1552527/PO #1000492066)</u>			
Louisiana State University - Baton Rouge		\$7,349	
		\$168,373	\$0
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$292,541	
Southern University - Baton Rouge		\$48,854	
University of Louisiana at Lafayette		\$111,130	
<u>Through: U.S. CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (OISE-14-60156-0)</u>			
Louisiana Tech University		\$6,048	
		\$458,573	\$0
OFFICE OF CYBERINFRASTRUCTURE	47.080		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$104,335	
<u>Through: UNIV OF ILLINOIS (2010-07189-01/A1699)</u>			
Louisiana State University - Baton Rouge		\$44,926	
		\$149,261	\$28,307

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
OFFICE OF EXPERIMENTAL PROGRAM TO STIMULATE COMPETITIVE RESEARCH	47.081		
<u>Direct Awards</u>			
Board of Regents		\$4,783,629	
		<hr/>	<hr/>
		\$4,783,629	\$905,433
ARRA - TRANS-NSF RECOVERY ACT RESEARCH SUPPORT	47.082		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$1,565)	
Louisiana State University Agricultural Center		(\$14)	
		<hr/>	<hr/>
		(\$1,579)	\$0
NCWIT EXTENSION SERVICE MINI GRANT	47.1203198		
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY (1203198)</u>			
Louisiana Tech University		\$5,939	
		<hr/>	<hr/>
		\$5,939	\$0
ICAM SPONSORED FELLOWSHIP - LEONID ISAEV	47.UNKNOWN		
<u>Through: UNIV OF CALIFORNIA-DAVIS (UCD13-07940)</u>			
Louisiana State University - Baton Rouge		\$7,422	
		<hr/>	<hr/>
		\$7,422	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) - SUMANTA ACHARYA	47.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$93,876	
		<hr/>	<hr/>
		\$93,876	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - ROGER C. WOODS	47.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$29,412	
		<hr/>	<hr/>
		\$29,412	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster:</u> (Cont.)			
INTERGOVERNMENTAL PERSONNEL ACT (IPA)-			
SUDIPTA SARANGI			
	47.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$219,958	
		<hr/>	<hr/>
		\$219,958	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$23,646,241	\$1,213,956
Total for National Science Foundation		<hr/>	<hr/>
		\$27,839,471	\$1,271,333
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS DEVELOPMENT CENTERS			
	59.037		
<u>Direct Awards</u>			
McNeese State University		\$61,625	
University of Louisiana at Monroe		\$1,445,628	
		<hr/>	<hr/>
		\$1,507,253	\$100,591
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM			
	59.058		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$97,880	
		<hr/>	<hr/>
		\$97,880	\$0
STATE TRADE AND EXPORT PROMOTION PILOT GRANT PROGRAM			
	59.061		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$124,841	
		<hr/>	<hr/>
		\$124,841	\$0
CONGRESSIONAL			
	59.UNKNOWN		
<u>Direct Awards</u>			
Grambling State University		\$246,583	
		<hr/>	<hr/>
		\$246,583	\$232,430
CONGRESSIONAL EARMARK			
	59.UNKNOWN		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$65,177	
		<hr/>	<hr/>
		\$65,177	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
SMALL BUSINESS ADMINISTRATION (CONT.)			
SUPPORT SERVICES TO THE MISSISSIPPI ENTERPRISE FOR TECHNOLOGY	59.UNKNOWN		
<u>Through: UNIV OF SOUTHERN MISSISSIPPI (USM- GR015198-02)</u>			
Louisiana State University - Baton Rouge		\$819	
		<u>\$819</u>	<u>\$0</u>
Total for Small Business Administration		<u>\$2,042,553</u>	<u>\$333,021</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS			
VETERANS STATE NURSING HOME CARE	64.015		
<u>Direct Awards</u>			
Louisiana War Veterans Home		\$6,885,432	
Northeast Louisiana War Veterans Home		\$7,858,366	
Northwest Louisiana War Veterans Home		\$6,100,320	
Southeast Louisiana War Veterans Home		\$6,221,751	
Southwest Louisiana War Veterans Home		\$6,493,321	
		<u>\$33,559,190</u>	<u>\$0</u>
BURIAL EXPENSES ALLOWANCE FOR VETERANS	64.101		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$149,819	
		<u>\$149,819</u>	<u>\$0</u>
VA ANNUAL REPORTING FEE	64.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$20,039	
		<u>\$20,039</u>	<u>\$0</u>
VA MEDICAL CENTER	64.UNKNOWN		
<u>Direct Awards</u>			
Department of Culture, Recreation and Tourism - Office of Cultural Development		\$69,234	
		<u>\$69,234</u>	<u>\$28,922</u>
STATE APPROVAL AGENCY	64.v101 (223b)		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$294,386	
		<u>\$294,386</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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)			
TROOPS TO TEACHERS	64.v101 (223b)		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$208,753	
		<hr/>	
		\$208,753	\$0
NEUROSURGERY IPA	64.V667P-1615		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$730,927	
		<hr/>	
		\$730,927	\$0
Total for U.S. Department of Veterans Affairs		<hr/> \$35,032,348 <hr/>	\$28,922 <hr/>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$450,700	
Department of Environmental Quality - Office of Management and Finance		\$113,679	
Department of Environmental Quality - Office of the Secretary		\$32,480	
		<hr/>	
		\$596,859	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,043,224	
		<hr/>	
		\$1,043,224	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
(CONT.)			
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$94,409	
Department of Environmental Quality - Office of Environmental Services		\$338,420	
Department of Environmental Quality - Office of Management and Finance		\$58,365	
Department of Environmental Quality - Office of the Secretary		\$16,676	
Department of Wildlife and Fisheries - Fisheries		\$395,378	
		<hr/>	
		\$903,248	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432		
<u>Direct Awards</u>			
Office of Public Health		\$1,448,002	
		<hr/>	
		\$1,448,002	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433		
<u>Direct Awards</u>			
Department of Natural Resources - Office of Conservation		\$381,275	
		<hr/>	
		\$381,275	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Services		\$107,136	
Department of Environmental Quality - Office of Management and Finance		\$39,794	
Department of Environmental Quality - Office of the Secretary		\$11,370	
		<hr/>	
		\$158,300	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		
<u>Direct Awards</u>			
Agriculture and Forestry Funds		\$1,174,686	
Department of Agriculture and Forestry		\$243,068	
Department of Environmental Quality - Office of Environmental Compliance		\$267,506	
Department of Environmental Quality - Office of Management and Finance		\$188,504	
Department of Environmental Quality - Office of the Secretary		\$1,763,268	
		<hr/>	
		\$3,637,032	\$0
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472		
<u>Direct Awards</u>			
Office of Public Health		\$203,775	
		<hr/>	
		\$203,775	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: IOWA STATE UNIV (429-40-01B/I3 98148 23)</u>			
Louisiana State University Agricultural Center		\$31,442	
<u>Through: MICHIGAN STATE UNIV (RC101571LSU/RD83518301)</u>			
Louisiana State University Agricultural Center		\$7,753	
		<hr/>	
		\$39,195	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$3,889,571	
Department of Environmental Quality - Office of Environmental Services		\$3,049,022	
Department of Environmental Quality - Office of Management and Finance		\$2,746,396	
Department of Environmental Quality - Office of the Secretary		\$1,213,073	
		<hr/>	
		\$10,898,062	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Services		\$5,389	
Department of Environmental Quality - Office of Management and Finance		\$2,421	
Department of Environmental Quality - Office of the Secretary Office of Public Health		\$582	
		\$57,701	
		<hr/>	
		\$66,093	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$557,936	
		<hr/>	
		\$557,936	\$0
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$45,572	
Department of Environmental Quality - Office of Environmental Services		\$91,006	
		<hr/>	
		\$136,578	\$0
PCS CLEANUP	66.709		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Services		\$13,190	
Department of Environmental Quality - Office of Management and Finance		\$15,898	
		<hr/>	
		\$29,088	\$0
REGIONAL AGRICULTURAL IPM GRANTS	66.714		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,779	
		<hr/>	
		\$4,779	\$1,589

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, TRAINING, DEMONSTRATIONS, AND STUDIES	66.716		
<u>Direct Awards</u>			
Office of Public Health		\$85,999	
		<hr/>	
		\$85,999	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$85,231	
Department of Environmental Quality - Office of Management and Finance		\$31,802	
Department of Environmental Quality - Office of the Secretary		\$8,891	
		<hr/>	
		\$125,924	\$0
UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	66.804		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$1,375,753	
Department of Environmental Quality - Office of Management and Finance		\$317,034	
Department of Environmental Quality - Office of the Secretary		\$99,551	
		<hr/>	
		\$1,792,338	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$77,684	
Department of Environmental Quality - Office of Management and Finance		\$2,665	
Department of Environmental Quality - Office of the Secretary		\$761	
		<hr/>	
		\$81,110	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
ENVIRONMENTAL WORKFORCE DEVELOPMENT AND JOB TRAINING COOPERATIVE AGREEMENTS	66.815		
<u>Direct Awards</u>			
Southern University - Shreveport		\$91,322	
		<hr/>	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		
<u>Direct Awards</u>			
Department of Environmental Quality - Office of Environmental Compliance		\$639,883	
Department of Environmental Quality - Office of Management and Finance		\$47,655	
Department of Environmental Quality - Office of the Secretary		\$13,616	
		<hr/>	\$0
ENVIRONMENTAL EDUCATION GRANTS	66.951		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Wildlife		\$11,025	
		<hr/>	\$0
EXTERNAL PEER CONSULTATION	66.ER-13-H-000392		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$156	
		<hr/>	\$0
DISBURSEMENT AGREEMENT-HOUSE STAFF STIPENDS	66.Unknown		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$3,556,835	
		<hr/>	\$0
Research and Development Cluster: 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		\$13,595	
		<hr/>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NATIONAL ESTUARY PROGRAM	66.456		
<u>Direct Awards</u>			
Louisiana Universities Marine Consortium		\$692,578	
		<hr/>	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$85)	
<u>Through: UNIV OF MISSISSIPPI (15-10-015)</u>			
Louisiana State University - Baton Rouge		\$3,549	
		<hr/>	\$0
		\$3,464	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: IOWA STATE UNIV (429-40-01B/I3 98148 23)</u>			
Louisiana State University Agricultural Center		\$14,928	
		<hr/>	\$0
		\$14,928	\$0
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	66.511		
<u>Through: HRD, INC. (04473; CR-83419201-0)</u>			
Louisiana Tech University		\$2	
		<hr/>	\$0
		\$2	\$0
GREATER RESEARCH OPPORTUNITIES (GRO) FELLOWSHIPS FOR UNDERGRADUATE ENVIRONMENTAL STUDY	66.513		
<u>Direct Awards</u>			
Louisiana Tech University		\$9,175	
		<hr/>	\$0
		\$9,175	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,850	
		<hr/>	\$0
		\$4,850	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$19,696	
		<hr/>	<hr/>
		\$19,696	\$0
REGIONAL AGRICULTURAL IPM GRANTS	66.714		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$59,985	
		<hr/>	<hr/>
		\$59,985	\$0
FIELD DEMO AND RETROSPECTIVE EVALUATION	66.US001-0000345151		
<u>Through: BATTELLE MEMORIAL INSTITUTE (US001-0000345151)</u>			
Louisiana Tech University		\$74,161	
		<hr/>	<hr/>
		\$74,161	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$892,434	\$0
<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 - Office of Management and Finance		\$15,564,883	
Department of Environmental Quality - Office of the Secretary		\$380,241	
		<hr/>	<hr/>
		\$15,945,124	\$0
Total for Clean Water State Revolving Fund Cluster		<hr/>	<hr/>
		\$15,945,124	\$0
<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		\$12,230,413	
		<hr/>	<hr/>
		\$12,230,413	\$0
Total for Drinking Water State Revolving Fund Cluster		<hr/>	<hr/>
		\$12,230,413	\$0
Total for U.S. Environmental Protection Agency		<hr/>	<hr/>
		\$55,617,280	\$1,589

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NUCLEAR REGULATORY COMMISSION			
U. S. NUCLEAR REGULATORY COMMISSION NUCLEAR EDUCATION GRANT PROGRAM	77.006		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,163	
		<hr/>	
		\$3,163	\$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		\$168,321	
		<hr/>	
		\$168,321	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$168,321	\$0
Total for Nuclear Regulatory Commission		<hr/> <hr/>	<hr/> <hr/>
		\$171,484	\$0
U.S. DEPARTMENT OF ENERGY			
STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources - Office of the Secretary		\$559,077	
		<hr/>	
		\$559,077	\$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 - Office of Environmental Compliance		\$51,183	
<u>Through: SOUTHERN STATES ENERGY BOARD (DE- FC04-93AL82966)</u>			
Department of Environmental Quality - Office of Management and Finance		\$6,650	

(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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF ENERGY (CONT.)			
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS: (Cont.)			
<u>Through: SOUTHERN STATES ENERGY BOARD (DE- FC04-93AL82966)</u>			
Department of Environmental Quality - Office of the Secretary		\$1,900	
<u>Through: SSEB - SOUTHERN STATES ENERGY BOARD</u>			
Homeland Security and Emergency Preparedness		\$91,939	
		<hr/>	
		\$151,672	\$4,658
ARRA - ELECTRICITY DELIVERY AND ENERGY RELIABILITY, RESEARCH, DEVELOPMENT AND ANALYSIS			
	81.122		
<u>Direct Awards</u>			
Public Service Commission		\$140,558	
		<hr/>	
		\$140,558	\$0
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM			
	81.123		
<u>Through: ALABAMA A&M UNIVERSITY (SUB-DE-AC52- 06NA25396-LANSIA126-SUNO)</u>			
Southern University - New Orleans		\$48,988	
<u>Through: ALABAMA A&M UNIVERSITY (SUB-DE- NA0001890-SUNO)</u>			
Southern University - New Orleans		\$34,581	
<u>Through: FLORIDA A&M UNIVERSITY (SUB C-4319)</u>			
Southern University - New Orleans		\$2,675	
<u>Through: HOWARD UNIVERSITY (Sub# 0007701- 1000043012)</u>			
Southern University - New Orleans		\$44,768	
<u>Through: KANSAS CITY PLANT (DE-NA0000622)</u>			
Southern University - New Orleans		\$51,827	
<u>Through: NORTH CAROLINA A&T STATE UNIVERSITY (SUB # 270111G)</u>			
Southern University - New Orleans		\$42,447	
		<hr/>	
		\$225,286	\$0
FEDERAL ENERGY SETTLEMENT			
	81.E2029		
<u>Direct Awards</u>			
Department of Natural Resources - Office of the Secretary		\$212,235	
		<hr/>	
		\$212,235	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF ENERGY (CONT.)			
FEDERAL ENERGY SETTLEMENT	81.OHA2030		
<u>Direct Awards</u>			
Department of Natural Resources - Office of the Secretary		\$632,148	
		<hr/>	
		\$632,148	\$0
FEDERAL ENERGY SETTLEMENT	81.SW2027		
<u>Direct Awards</u>			
Department of Natural Resources - Office of the Secretary		\$447,837	
		<hr/>	
		\$447,837	\$0
FEDERAL ENERGY SETTLEMENT	81.W2031		
<u>Direct Awards</u>			
Department of Natural Resources - Office of the Secretary		\$240,452	
		<hr/>	
		\$240,452	\$0
<u>Research and Development Cluster:</u>			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		
<u>Direct Awards</u>			
Board of Regents		\$574,788	
Louisiana State University - Baton Rouge		\$3,712,677	
Louisiana Tech University		\$185,431	
University of Louisiana at Lafayette		\$57,276	
<u>Through: LETTON HALL GROUP LLC (40301)</u>			
Louisiana State University - Baton Rouge		\$33,843	
<u>Through: NORTHEASTERN UNIV (503018P1206981)</u>			
Louisiana State University - Baton Rouge		\$30,731	
<u>Through: TEXAS A & M UNIV (02-S140274)</u>			
Louisiana State University - Baton Rouge		\$62,099	
<u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIV OF NEW YORK (63761)</u>			
Louisiana State University - Baton Rouge		\$7,752	
<u>Through: UNIV OF TENNESSEE-KNOXVILLE (A09-0361- S002/8500030053)</u>			
Louisiana State University - Baton Rouge		\$21,339	
		<hr/>	
		\$4,685,936	\$299,290

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
REGIONAL BIOMASS ENERGY PROGRAMS	81.079		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$52,259)	
<u>Through: SOUTH DAKOTA STATE UNIV (3TE148)</u>			
Louisiana State University Agricultural Center		\$15,343	
		<hr/>	\$0
CONSERVATION RESEARCH AND DEVELOPMENT	81.086		
<u>Through: TULANE UNIV (TUL-SCC-553027-14/15)</u>			
Louisiana State University - Baton Rouge		\$78,835	
		<hr/>	\$0
		\$78,835	\$0
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$169,290	
<u>Through: MISSISSIPPI STATE UNIVERSITY</u>			
University of Louisiana at Lafayette		(\$303)	
		<hr/>	\$20,775
		\$168,987	\$20,775
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$136,843	
Southern University - Baton Rouge		\$199,905	
University of Louisiana at Lafayette		\$222,692	
<u>Through: BLACK HORSE ENERGY LLC (39019)</u>			
Louisiana State University - Baton Rouge		(\$2,910)	
<u>Through: UNIV OF NORTH DAKOTA (UND10160)</u>			
Louisiana State University - Baton Rouge		\$29,344	
		<hr/>	\$58,733
		\$585,874	\$58,733
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$127,880	
<u>Through: FLORIDA A&M UNIVERSITY</u>			
Southern University - Baton Rouge		\$11,525	
<u>Through: PRAIRIE VIEW A&M COLLEGE</u>			
Southern University - Baton Rouge		\$26,072	
<u>Through: PRAIRIE VIEW A&M UNIVERSITY</u>			
Southern University - Baton Rouge		\$69,266	
		<hr/>	\$0
		\$234,743	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
GEOPOLYMER CONCRETE MIX DESIGN	81.DE-AC52-06NA25946		
<u>Through: NATIONAL SECURITY TECHNOLOGIES, LLC</u> <u>(DE-AC52-06NA25946)</u>			
Louisiana Tech University		(\$13,707)	
		<hr/> (\$13,707)	\$0
END-TO-END DYNAMIC PROGRAM ANALYSIS FOR INDUSTRIAL CONTROL SYSTEMS WITH CONCOLIC EXECUTION	81.UNKNOWN		
<u>Through: BATTELLE ENERGY ALLIANCE, LLC</u> University of Louisiana at Lafayette		\$15,074	
		<hr/> \$15,074	\$0
EVALUATION, OPTIMIZATION, AND APPLICATION OF EXECUTION MODELS FOR EXASCALE COMPUTING	81.UNKNOWN		
<u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC</u> <u>NORTHWEST DIVISION (177278)</u> Louisiana State University - Baton Rouge		\$7,513	
		<hr/> \$7,513	\$0
INSTRUMENT CONSTRUCTION FOR ORAU	81.UNKNOWN		
<u>Through: OAK RIDGE ASSOCIATED UNIVERSITIES</u> <u>(600029)</u> Louisiana State University - Baton Rouge		\$9,999	
		<hr/> \$9,999	\$0
LAR DETECTOR PHOTON DETECTION SYSTEM DEVELOPMENT	81.UNKNOWN		
<u>Through: BROOKHAVEN SCIENCE ASSOCIATES LLC</u> <u>(281077)</u> Louisiana State University - Baton Rouge		\$9,715	
		<hr/> \$9,715	\$0
MICROLITER FUEL IGNITION TESTING (MICRO-FIT)	81.UNKNOWN		
<u>Through: LAWRENCE LIVERMORE NATIONAL</u> <u>LABORATORY (B611206)</u> Louisiana State University - Baton Rouge		\$27,924	
		<hr/> \$27,924	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MICROSEISMIC MONITORING OF HYDRAULIC FRACTURING: A LABORATORY EXPERIMENT	81.UNKNOWN		
<u>Through: GAS TECHNOLOGY INSTITUTE (S423)</u> Louisiana State University - Baton Rouge		\$46,262	
		<hr/> \$46,262	\$0
OAK RIDGE INSTITUTE FOR SCIENCE AND EDUCATION	81.UNKNOWN		
<u>Through: OAK RIDGE INSTITUTE FOR SCIENCE AND EDUC (ORISE)</u> Louisiana State University Health Sciences Center - New Orleans		\$115,602	
		<hr/> \$115,602	\$0
PALEONTOLOGICAL RESOURCES MITIGATION	81.UNKNOWN		
<u>Direct Awards</u> University of Louisiana at Lafayette		\$105,087	
		<hr/> \$105,087	\$0
PROCESS INTENSIFICATION OF BIOLOGICAL NATURAL GAS CONVERSION THROUGH INNOVATIVE BIOREACTOR DESIGNS 8	81.UNKNOWN		
<u>Through: LANZATECH INC (40583)</u> Louisiana State University - Baton Rouge		\$182,757	
		<hr/> \$182,757	\$0
PROFILING MICROBIAL IDENTITY AND ACTIVITY: NANOSIMS AND MICROARRAYS	81.UNKNOWN		
<u>Through: LAWRENCE LIVERMORE NATIONAL LABORATORY (B573243)</u> Louisiana State University - Baton Rouge		\$29	
		<hr/> \$29	\$0
PUSH-PULL WELL TESTING USING CO2 WITH ACTIVE SOURCE GEOPHYSICAL MONITORING	81.UNKNOWN		
<u>Through: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA</u> University of Louisiana at Lafayette		\$15,545	
		<hr/> \$15,545	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RADIONUCLIDE INCORPORATION AND LONG TERM PERFORMANCE OF APATITE WASTE FORMS	81.UNKNOWN		
<u>Through: BATTELLE ENERGY ALLIANCE LLC (143300)</u> Louisiana State University - Baton Rouge		\$340,445	
		<hr/>	<hr/>
		\$340,445	\$238,159
ARRA - ANALYSIS OF SOFT ERROR RESILIENCE PROPERTIES FOR NUMERICAL APPLICATIONS	81.UNKNOWN		
<u>Through: LAWRENCE LIVERMORE NATIONAL LABORATORY (B610811)</u> Louisiana State University - Baton Rouge		\$48,816	
		<hr/>	<hr/>
		\$48,816	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$6,628,520	\$616,957
Total for U.S. Department of Energy		<hr/> <hr/>	<hr/> <hr/>
		\$9,237,785	\$621,615
U.S. DEPARTMENT OF EDUCATION			
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		
<u>Direct Awards</u> Louisiana Community Technical College System		\$9,661,675	
		<hr/>	<hr/>
		\$9,661,675	\$4,729,116
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		
<u>Direct Awards</u> Department of Education - State Activities Department of Education - Subgrantee Assistance		\$2,984,478 \$288,503,179	
		<hr/>	<hr/>
		\$291,487,657	\$287,723,620
MIGRANT EDUCATION_STATE GRANT PROGRAM	84.011		
<u>Direct Awards</u> Department of Education - State Activities Department of Education - Subgrantee Assistance		\$1,264 \$2,232,048	
		<hr/>	<hr/>
		\$2,233,312	\$2,232,048

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		
<u>Direct Awards</u>			
Department of Education - State Activities		\$17,203	
Department of Education - Subgrantee Assistance		\$1,705,297	
		<hr/>	
		\$1,722,500	\$0
HIGHER EDUCATION_INSTITUTIONAL AID	84.031		
<u>Direct Awards</u>			
Baton Rouge Community College		\$37,926	
Bossier Parish Community College		\$253,159	
Grambling State University		\$3,892,029	
Southern University Law Center		\$2,991,298	
Southern University - Baton Rouge		\$6,751,940	
Southern University - New Orleans		\$2,949,124	
Southern University - Shreveport		\$3,772,561	
		<hr/>	
		\$20,648,037	\$0
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$7,851,508	
		<hr/>	
		\$7,851,508	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$21,152,811	
		<hr/>	
		\$21,152,811	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$46,777	
		<hr/>	
		\$46,777	\$28,973
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$39,052,081	
		<hr/>	
		\$39,052,081	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$88,164	
Southern University - Baton Rouge		\$281,552	
		<hr/>	<hr/>
		\$369,716	\$0
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$144,965	
		<hr/>	<hr/>
		\$144,965	\$0
MIGRANT EDUCATION_HIGH SCHOOL EQUIVALENCY PROGRAM	84.141		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$475,511	
		<hr/>	<hr/>
		\$475,511	\$0
INDEPENDENT LIVING_STATE GRANTS	84.169		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$239,879	
		<hr/>	<hr/>
		\$239,879	\$0
REHABILITATION SERVICES_INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$511,727	
		<hr/>	<hr/>
		\$511,727	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of Citizens with Developmental Disabilities		\$6,276,517	
		<hr/>	<hr/>
		\$6,276,517	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES_NATIONAL PROGRAMS	84.184		
<u>Direct Awards</u>			
Department of Education - State Activities		\$883,911	
Department of Education - Subgrantee Assistance		\$1,963,099	
		<hr/>	
		\$2,847,010	\$1,972,261
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$333,798	
		<hr/>	
		\$333,798	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		
<u>Direct Awards</u>			
Department of Education - State Activities		\$56,231	
Department of Education - Subgrantee Assistance		\$923,219	
		<hr/>	
		\$979,450	\$897,826
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$375,513	
		<hr/>	
		\$375,513	\$0
ASSISTIVE TECHNOLOGY	84.224		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of the Secretary		\$282,903	
		<hr/>	
		\$282,903	\$0
REHABILITATION TRAINING_STATE VOCATIONAL REHABILITATION UNIT IN-SERVICE TRAINING	84.265		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$19,800	
		<hr/>	
		\$19,800	\$0
CHARTER SCHOOLS	84.282		
<u>Direct Awards</u>			
Department of Education - State Activities		\$19,650	
		<hr/>	
		\$19,650	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		
<u>Direct Awards</u>			
Department of Education - State Activities		\$795,212	
Department of Education - Subgrantee Assistance		\$26,964,504	
<u>Through: URBAN RESTORATION ENHANCEMENT CORP (UREC) (40605)</u>			
Louisiana State University - Baton Rouge		\$111,673	
		<hr/>	
		\$27,871,389	\$26,964,504
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		
<u>Direct Awards</u>			
Department of Education - State Activities		\$854,940	
		<hr/>	
		\$854,940	\$499,228
SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.326		
<u>Direct Awards</u>			
Department of Education - State Activities		\$78,501	
Louisiana State University Health Sciences Center - New Orleans		\$131,790	
<u>Through: UNIV OF KANSAS CENTER FOR RESEARCH, INC (H326Y120005-13)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$64,147	
		<hr/>	
		\$274,438	\$40,832
ADVANCED PLACEMENT PROGRAM (ADVANCED PLACEMENT TEST FEE; ADVANCED PLACEMENT INCENTIVE PROGRAM GRANTS)	84.330		
<u>Direct Awards</u>			
Department of Education - Subgrantee Assistance		\$207,274	
		<hr/>	
		\$207,274	\$206,756
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$1,961,650	
<u>Through: LAFAYETTE PARISH SCHOOL SYSTEM</u>			
Louisiana State University - Alexandria		\$5,222	
		<hr/>	
		\$1,966,872	\$610,120

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TEACHER QUALITY PARTNERSHIP GRANTS	84.336		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$536,415	
		<hr/>	
		\$536,415	\$153,115
TRANSITION TO TEACHING	84.350		
<u>Direct Awards</u>			
Grambling State University		\$598,884	
Louisiana State University - Baton Rouge		\$4,203	
University of Louisiana at Monroe		\$674,080	
University of New Orleans		\$91,462	
		<hr/>	
		\$1,368,629	\$366,460
RURAL EDUCATION	84.358		
<u>Direct Awards</u>			
Department of Education - State Activities		\$143,368	
Department of Education - Subgrantee Assistance		\$3,187,724	
Louisiana School for Math, Science and the Arts		\$52,342	
		<hr/>	
		\$3,383,434	\$3,187,724
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		
<u>Direct Awards</u>			
Department of Education - State Activities		\$181,201	
Department of Education - Subgrantee Assistance		\$3,024,504	
		<hr/>	
		\$3,205,705	\$3,024,504
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Direct Awards</u>			
Department of Education - State Activities		\$218,152	
Department of Education - Subgrantee Assistance		\$2,763,796	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (28-14-MP-05/41556)</u>			
Louisiana State University - Baton Rouge		\$34,026	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (28-13-MP-17/40348)</u>			
Louisiana State University - Baton Rouge		\$16,252	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (28-14-MP-17/41544/P205393)</u>			
Louisiana State University - Baton Rouge		\$33,069	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MATHEMATICS AND SCIENCE PARTNERSHIPS: (Cont.)			
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT (28-14-MP-67/41549)</u>			
Louisiana State University - Baton Rouge		\$36,487	
<u>Through: LAFOURCHE PARISH SCHOOL BOARD</u>			
Nicholls State University		\$29,078	
<u>Through: VERMILION PARISH SCHOOL BOARD</u>			
University of Louisiana at Lafayette		\$8,386	
		<hr/>	
		\$3,139,246	\$2,763,796
IMPROVING TEACHER QUALITY STATE GRANTS			
	84.367		
<u>Direct Awards</u>			
Department of Education - State Activities		\$2,092,988	
Department of Education - Subgrantee Assistance		\$45,042,840	
<u>Through: NATIONAL WRITING PROJECT CORP (92-LA02- SEED2012)</u>			
Louisiana State University - Baton Rouge		\$24,212	
<u>Through: NATIONAL WRITING PROJECT (04-LA07- SEED2012)</u>			
Northwestern State University		\$10,166	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA05-SEED 2012 (1A))</u>			
Southeastern Louisiana University		\$9,925	
<u>Through: NATIONAL WRITING PROJECT CORP. (92- LA01-SEED2012)</u>			
University of New Orleans		\$24,912	
		<hr/>	
		\$47,205,043	\$44,915,350
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES			
	84.369		
<u>Direct Awards</u>			
Department of Education - State Activities		\$5,623,230	
		<hr/>	
		\$5,623,230	\$0
STRIVING READERS			
	84.371		
<u>Direct Awards</u>			
Department of Education - State Activities		\$1,115,473	
Department of Education - Subgrantee Assistance		\$24,038,860	
		<hr/>	
		\$25,154,333	\$24,009,955

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TEACHER INCENTIVE FUND	84.374		
<u>Direct Awards</u>			
Department of Education - State Activities		\$431,683	
Department of Education - Subgrantee Assistance		\$4,995,432	
		<hr/>	<hr/>
		\$5,427,115	\$4,995,432
SMART GRANT	84.376		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$2,781	
		<hr/>	<hr/>
		\$2,781	\$0
COLLEGE ACCESS CHALLENGE GRANT PROGRAM	84.378		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$1,378,659	
		<hr/>	<hr/>
		\$1,378,659	\$0
STRENGTHENING MINORITY-SERVING INSTITUTIONS	84.382		
<u>Direct Awards</u>			
Grambling State University		\$602,463	
		<hr/>	<hr/>
		\$602,463	\$0
ARRA - STATE FISCAL STABILIZATION FUND-STATE INCENTIVE GRANTS, RECOVERY FUNDS	84.395		
<u>Through: FLORIDA DEPARTMENT OF EDUCATION (S395B100006)</u>			
Board of Regents		\$9,137	
		<hr/>	<hr/>
		\$9,137	\$0
TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION	84.407		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$294,986	
		<hr/>	<hr/>
		\$294,986	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
INVESTING IN INNOVATION (I3) FUND	84.411		
<u>Through: NATIONAL WRITING PROJECT (04-LA07-132013)</u>			
Northwestern State University		\$160,629	
<u>Through: NATIONAL WRITING PROJECT (04-LA07-13DP2015)</u>			
Northwestern State University		\$6,499	
		<hr/>	
		\$167,128	\$0
RACE TO THE TOP	84.413		
<u>Direct Awards</u>			
Department of Education - State Activities		\$1,727,988	
		<hr/>	
		\$1,727,988	\$429,750
ARRA - ARRA-RACE TO THE TOP	84.413		
<u>Direct Awards</u>			
Department of Education - Subgrantee Assistance		\$2,719,939	
		<hr/>	
		\$2,719,939	\$2,697,915
HURRICANE EDUCATION RECOVERY	84.938		
<u>Direct Awards</u>			
Department of Education - State Activities		\$11,115	
Department of Education - Subgrantee Assistance		\$657,844	
		<hr/>	
		\$668,959	\$657,094
USING THE CCS AND CURRICULUM DESIGN TO GUIDE POWERFUL LITERACY INSTRUCTION	84.UNKNOWN		
<u>Through: SABINE PARISH SCHOOL DISTRICT</u>			
University of Louisiana at Lafayette		(\$15,311)	
		<hr/>	
		(\$15,311)	\$0
<u>Research and Development Cluster:</u>			
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$10,893	
		<hr/>	
		\$10,893	\$0
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana Tech University		\$90,913	
		<hr/>	
		\$90,913	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			
	84.325		
<u>Direct Awards</u>			
University of New Orleans		\$364,204	
		<hr/>	\$0
RURAL EDUCATION	84.358		
<u>Direct Awards</u>			
Grambling State University		\$2,029	
Louisiana Tech University		\$43,207	
		<hr/>	\$0
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		
<u>Direct Awards</u>			
Board of Regents		\$893,889	
		<hr/>	\$127,484
SPECIAL EDUCATION TECHNICAL ASSISTANCE ON STATE DATA COLLECTION	84.373		
<u>Through: WESTAT INC (H373Y070002)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$1,816)	
		<hr/>	\$0
		<hr/>	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$1,403,319	\$127,484
<u>School Improvement Grants Cluster:</u>			
SCHOOL IMPROVEMENT GRANTS			
	84.377		
<u>Direct Awards</u>			
Department of Education - State Activities		\$408,628	
Department of Education - Subgrantee Assistance		\$11,117,139	
		<hr/>	\$9,749,941
ARRA - ARRA-SCHOOL IMPROVEMENT GRANT, RECOVERY ACT	84.388		
<u>Direct Awards</u>			
Department of Education - Subgrantee Assistance		\$5,575,640	
		<hr/>	\$5,504,582
		<hr/>	\$5,504,582
Total for School Improvement Grants Cluster		<hr/>	<hr/>
		\$17,101,407	\$15,254,523

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
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 - State Activities		\$14,065,279	
Department of Education - Subgrantee Assistance		\$163,156,541	
		\$177,221,820	\$161,295,095
SPECIAL EDUCATION_PRESCHOOL GRANTS	84.173		
<u>Direct Awards</u>			
Department of Education - State Activities		\$1,050,920	
Department of Education - Subgrantee Assistance		\$4,296,160	
		\$5,347,080	\$4,654,260
Total for Special Education Cluster (IDEA)		\$182,568,900	\$165,949,355
<u>Student Financial Assistance Cluster:</u>			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007		
<u>Direct Awards</u>			
Baton Rouge Community College		\$229,789	
Bossier Parish Community College		\$240,345	
Central Louisiana Technical Community College		\$34,650	
Delgado Community College		\$553,086	
Grambling State University		\$446,250	
L.E. Fletcher Technical Community College		\$107,672	
Louisiana Delta Community College		\$62,561	
Louisiana State University - Eunice		\$68,361	
Louisiana State University - Shreveport		\$45,150	
Louisiana State University - Alexandria		\$93,629	
Louisiana State University - Baton Rouge		\$412,094	
Louisiana State University Health Sciences Center - New Orleans		\$9,333	
Louisiana State University Health Sciences Center - Shreveport		\$16,800	
Louisiana Tech University		\$222,616	
McNeese State University		\$160,970	
Nicholls State University		\$104,777	
Northwestern State University		\$282,174	
Nunez Community College		\$70,250	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster:</u> (Cont.)			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS: (Cont.)			
<u>Direct Awards:</u> (Cont.)			
Southeastern Louisiana University		\$302,710	
Southern University - Baton Rouge		\$818,895	
Southern University - New Orleans		\$92,614	
Southern University - Shreveport		\$102,511	
Southwest Louisiana Technical Community College		\$74,576	
University of Louisiana at Lafayette		\$292,300	
University of Louisiana at Monroe		\$155,062	
University of New Orleans		\$422,079	
		\$5,421,254	\$0
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Baton Rouge Community College		\$232,396	
Bossier Parish Community College		\$136,579	
Delgado Community College		\$313,613	
Grambling State University		\$385,806	
L.E. Fletcher Technical Community College		\$71,320	
Louisiana Delta Community College		\$75,000	
Louisiana State University - Eunice		\$69,314	
Louisiana State University - Alexandria		\$62,176	
Louisiana State University - Baton Rouge		\$921,006	
Louisiana State University Health Sciences Center - New Orleans		\$1,900	
Louisiana Tech University		\$471,829	
McNeese State University		\$338,639	
Nicholls State University		\$192,523	
Northwestern State University		\$283,197	
Nunez Community College		\$107,860	
South Louisiana Community College		\$87,952	
Southeastern Louisiana University		\$383,270	
Southern University - Baton Rouge		\$950,855	
Southern University - New Orleans		\$333,330	
Southern University - Shreveport		\$194,562	
Southwest Louisiana Technical Community College		\$69,599	
University of Louisiana at Lafayette		\$862,704	
University of Louisiana at Monroe		\$865,325	
University of New Orleans		\$451,191	
		\$7,861,946	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
ARRA - FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Shreveport		\$95,773	
		\$95,773	\$0
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,733	
Northwestern State University		\$15,256	
Southeastern Louisiana University		\$17,216	
		\$37,205	\$0
FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Baton Rouge Community College		\$19,916,181	
Bossier Parish Community College		\$21,832,265	
Central Louisiana Technical Community College		\$3,145,562	
Delgado Community College		\$44,622,511	
Grambling State University		\$13,928,831	
L.E. Fletcher Technical Community College		\$3,052,298	
Louisiana Delta Community College		\$7,283,294	
Louisiana State University - Eunice		\$4,708,723	
Louisiana State University - Alexandria		\$4,685,981	
Louisiana State University - Baton Rouge		\$22,798,551	
Louisiana State University Health Sciences Center - New Orleans		\$935,673	
Louisiana State University Health Sciences Center - Shreveport		\$62,055	
Louisiana Tech University		\$8,681,620	
McNeese State University		\$11,284,071	
Nicholls State University		\$9,224,740	
Northshore Technical Community College		\$4,767,681	
Northwest Louisiana Technical College		\$4,714,890	
Northwestern State University		\$13,792,270	
Nunez Community College		\$5,126,342	
River Parishes Community College		\$2,731,239	
South Central Louisiana Technical College		\$2,464,208	
South Louisiana Community College		\$12,462,946	
Southeastern Louisiana University		\$20,076,180	
Southern University - Baton Rouge		\$17,262,911	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster</u> : (Cont.)			
FEDERAL PELL GRANT PROGRAM (Cont.)			
<u>Direct Awards</u> : (Cont.)			
Southern University - New Orleans		\$6,290,285	
Southern University - Shreveport		\$10,138,495	
Southwest Louisiana Technical Community College		\$6,053,702	
University of Louisiana at Lafayette		\$21,620,206	
University of Louisiana at Monroe		\$11,229,161	
University of New Orleans		\$10,137,740	
		<hr/>	
		\$325,030,612	\$0
ARRA - FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Louisiana State University - Shreveport		\$5,306,195	
		<hr/>	
		\$5,306,195	\$0
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379		
<u>Direct Awards</u>			
Grambling State University		\$86,914	
Louisiana State University - Shreveport		\$84,079	
Louisiana State University - Alexandria		\$3,060	
Louisiana State University - Baton Rouge		\$67,226	
Nicholls State University		\$50,574	
Northwestern State University		\$73,906	
Southeastern Louisiana University		\$24,024	
Southern University - Baton Rouge		\$8,721	
Southern University - New Orleans		\$103,241	
University of New Orleans		\$35,966	
		<hr/>	
		\$537,711	\$0
POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	84.408		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,311	
		<hr/>	
		\$5,311	\$0
Total for Student Financial Assistance Cluster		<hr/> \$344,296,007	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster:</u>			
TRIO_STUDENT SUPPORT SERVICES	84.042		
<u>Direct Awards</u>			
Delgado Community College		\$211,049	
Grambling State University		\$332,768	
Louisiana State University - Eunice		\$406,353	
Louisiana State University - Baton Rouge		\$368,735	
Northwestern State University		\$424,524	
River Parishes Community College		\$216,493	
Southeastern Louisiana University		\$339,216	
Southern University - New Orleans		\$527,357	
Southern University - Shreveport		\$338,869	
University of Louisiana at Lafayette		\$1,188,746	
University of New Orleans		\$243,026	
		\$4,597,136	\$0
TRIO_TALENT SEARCH	84.044		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$529,052	
Southern University - Baton Rouge		\$483,231	
Southern University - New Orleans		\$304,978	
Southern University - Shreveport		\$357,452	
University of Louisiana at Lafayette		\$463,356	
University of Louisiana at Monroe		\$323,796	
University of New Orleans		\$784,224	
		\$3,246,089	\$0
TRIO_UPWARD BOUND	84.047		
<u>Direct Awards</u>			
Baton Rouge Community College		\$230,780	
Delgado Community College		\$283,243	
Louisiana State University - Baton Rouge		\$266,089	
McNeese State University		\$291,483	
Southeastern Louisiana University		\$2,031,232	
Southern University - Baton Rouge		\$866,621	
Southern University - New Orleans		\$206,111	
Southern University - Shreveport		\$1,226,824	
University of Louisiana at Lafayette		\$1,448,893	
University of New Orleans		\$914,289	
		\$7,765,565	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster:</u> (Cont.)			
TRIO_EDUCATIONAL OPPORTUNITY CENTERS	84.066		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$349,679	
Southern University - Shreveport		\$221,392	
		\$571,071	\$0
TRIO_MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$283,833	
University of Louisiana at Lafayette		\$268,253	
		\$552,086	\$0
Total for TRIO Cluster		\$16,731,947	\$0
Total for U.S. Department of Education		\$1,102,609,169	\$594,437,741
VIETNAM EDUCATION FOUNDATION			
<u>Research and Development Cluster:</u>			
FELLOWSHIP PROGRAM	85.802		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$28,025	
		\$28,025	\$0
Total for Research and Development Cluster		\$28,025	\$0
Total for Vietnam Education Foundation		\$28,025	\$0
DELTA REGIONAL AUTHORITY			
DELTA AREA ECONOMIC DEVELOPMENT	90.201		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$6,516	
		\$6,516	\$0
Total for Delta Regional Authority		\$6,516	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
SPECIAL PROGRAMS FOR THE AGING_TITLE VII, CHAPTER 3_PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$69,072	
		<hr/>	
		\$69,072	\$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		\$212,627	
		<hr/>	
		\$212,627	\$178,205
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		\$286,825	
		<hr/>	
		\$286,825	\$286,825
ARRA - SPECIAL PROGRAMS FOR THE AGING_TITLE IV_AND TITLE II_DISCRETIONARY PROJECTS	93.048		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$73,774	
		<hr/>	
		\$73,774	\$0
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,929,959	
		<hr/>	
		\$1,929,959	\$1,392,374
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of the Secretary		\$4,301,129	
Office of Public Health		\$9,154,210	
		<hr/>	
		\$13,455,339	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$121,871	
		<hr/>	\$0
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$325,371	
		<hr/>	\$238,840
LIFESPAN RESPITE CARE PROGRAM	93.072		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of Aging & Adult Services		\$22,017	
		<hr/>	\$0
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		
<u>Direct Awards</u>			
Office of Public Health		\$86,590	
		<hr/>	\$0
GUARDIANSHIP ASSISTANCE	93.090		
<u>Direct Awards</u>			
Department of Children and Family Services		\$162,720	
		<hr/>	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		
<u>Direct Awards</u>			
Office of Public Health		\$847,506	
		<hr/>	\$0
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$106,279	
Department of Public Safety - Office of State Police		\$6,676	
		<hr/>	\$0
		\$112,955	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
AREA HEALTH EDUCATION CENTERS POINT OF SERVICE MAINTENANCE AND ENHANCEMENT AWARDS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$133,438	
Louisiana State University Health Sciences Center - Shreveport		\$217,703	
		<hr/>	
		\$351,141	\$237,019
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Direct Awards</u>			
Office of Public Health		\$266,047	
<u>Through: UNIVERSITY OF ARKANSAS (2T73MC11045-04-00)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$77,004	
		<hr/>	
		\$343,051	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		
<u>Direct Awards</u>			
Office of Public Health		\$1,314,822	
		<hr/>	
		\$1,314,822	\$0
NURSE ANESTHETIST TRAINEESHIPS	93.124		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$65,310	
		<hr/>	
		\$65,310	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
<u>Direct Awards</u>			
Office of Public Health		\$223,480	
		<hr/>	
		\$223,480	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Direct Awards</u>			
Office of Public Health		\$502,380	
		<hr/>	<hr/>
		\$502,380	\$0
AIDS EDUCATION AND TRAINING CENTERS	93.145		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,353,558	
		<hr/>	<hr/>
		\$1,353,558	\$503,813
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of Behavioral Health		\$544,758	
		<hr/>	<hr/>
		\$544,758	\$0
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$919,327	
		<hr/>	<hr/>
		\$919,327	\$239,982
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		
<u>Direct Awards</u>			
Office of Public Health		\$370,474	
		<hr/>	<hr/>
		\$370,474	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$1,552	
Southern University - Baton Rouge		\$41,504	
		<hr/>	<hr/>
		\$43,056	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
FAMILY PLANNING_SERVICES	93.217		
<u>Direct Awards</u>			
Office of Public Health		\$4,617,438	
		<hr/>	
		\$4,617,438	\$0
AFFORDABLE CARE ACT (ACA) ABSTINENCE EDUCATION PROGRAM	93.235		
<u>Direct Awards</u>			
Executive Office		\$414,580	
		<hr/>	
		\$414,580	\$0
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		
<u>Direct Awards</u>			
Office of Public Health		\$255,150	
		<hr/>	
		\$255,150	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of Behavioral Health		\$820,140	
Louisiana State University - Baton Rouge		\$56,606	
Office of Public Health		\$728,552	
Southern University - Baton Rouge		\$284,462	
Southern University - New Orleans		\$67,837	
Southern University - Shreveport		\$91,361	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (1U79SM061281-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$67,409	
<u>Through: UNIVERISTY OF TEXAS AT AUSTIN (UTA12-001071 Amend 3)</u>			
Northwestern State University		\$14,444	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA12-001071 Amend 1)</u>			
Northwestern State University		\$5,908	
		<hr/>	
		\$2,136,719	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ADVANCED NURSING EDUCATION GRANT PROGRAM	93.247		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$341,475	
			\$0
UNIVERSAL NEWBORN HEARING SCREENING	93.251		
<u>Direct Awards</u>			
Office of Public Health		\$196,359	
			\$0
POISON CENTER SUPPORT AND ENHANCEMENT GRANT PROGRAM	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$340,568	
			\$0
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		
<u>Direct Awards</u>			
Office of Public Health		\$70,425,318	
			\$378,692
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		
<u>Direct Awards</u>			
Office of Public Health		\$2,152,386	
			\$0
NATIONAL PUBLIC HEALTH IMPROVEMENT INITIATIVE	93.292		
<u>Direct Awards</u>			
Office of Public Health		\$227,245	
			\$0
STATE PARTNERSHIP GRANT PROGRAM TO IMPROVE MINORITY HEALTH	93.296		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of the Secretary		\$130,850	
			\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
TEENAGE PREGNANCY PREVENTION PROGRAM	93.297		
<u>Direct Awards</u>			
Office of Public Health		\$2,503,492	
<u>Through: LA PUBLIC HEALTH INSTITUTE (TP1AH00003)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$126,809	
		<hr/>	<hr/>
		\$2,630,301	\$0
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301		
<u>Direct Awards</u>			
Office of Public Health		\$328,218	
		<hr/>	<hr/>
		\$328,218	\$0
TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Through: XAVIER UNIV OF LOUISIANA (OSP-15-21173-00 B)</u>			
Louisiana State University - Baton Rouge		\$12,592	
		<hr/>	<hr/>
		\$12,592	\$0
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		
<u>Direct Awards</u>			
Department of Insurance		\$459,201	
		<hr/>	<hr/>
		\$459,201	\$0
SKILLS TRAINING AND HEALTH WORKFORCE DEVELOPMENT OF PARAPROFESSIONALS GRANT PROGRAM	93.329		
<u>Direct Awards</u>			
Southern University - Shreveport		\$15,608	
		<hr/>	<hr/>
		\$15,608	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$60,685	
<u>Through: TULANE UNIV (TUL-HSC-515-13/14)</u>			
Louisiana State University - Baton Rouge		\$21,630	
<u>Through: TULANE UNIV (TUL-HSC-553424-14/15)</u>			
Louisiana State University - Baton Rouge		\$35,111	
<u>Through: TULANE UNIV (TUL-HSC-553425-14/15)</u>			
Louisiana State University - Baton Rouge		\$50,676	
		<hr/>	<hr/>
		\$168,102	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ADVANCED EDUCATION NURSING TRAINEESHIPS	93.358		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$350,000	
Northwestern State University		\$336,493	
Southeastern Louisiana University		\$347,070	
		<hr/>	
		\$1,033,563	\$0
NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	93.359		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$620,816	
		<hr/>	
		\$620,816	\$0
NATIONAL CENTER FOR RESEARCH RESOURCES	93.389		
<u>Through: TULANE UNIV (TUL-HSC-419-12/13)</u>			
Louisiana State University - Baton Rouge		\$39,461	
		<hr/>	
		\$39,461	\$0
CANCER CAUSE AND PREVENTION RESEARCH	93.393		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$127,016	
		<hr/>	
		\$127,016	\$0
ACL ASSISTIVE TECHNOLOGY	93.464		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of the Secretary		\$23,020	
		<hr/>	
		\$23,020	\$0
AFFORDABLE CARE ACT (ACA) MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM	93.505		
<u>Direct Awards</u>			
Office of Public Health		\$9,216,938	
		<hr/>	
		\$9,216,938	\$0
PPHF NATIONAL PUBLIC HEALTH IMPROVEMENT INITIATIVE	93.507		
<u>Direct Awards</u>			
Office of Public Health		\$125,750	
		<hr/>	
		\$125,750	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW	93.511		
<u>Direct Awards</u>			
Department of Insurance		\$357,612	
		<hr/>	
		\$357,612	\$0
THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAM (EIP) COOPERATIVE AGREEMENTS;PPHF	93.521		
<u>Direct Awards</u>			
Office of Public Health		\$511,301	
		<hr/>	
		\$511,301	\$0
PPHF - COMMUNITY TRANSFORMATION GRANTS AND NATIONAL DISSEMINATION AND SUPPORT FOR COMMUNITY TRANSFORMATION GRANTS - FINANCED SOLELY BY PREVENTINON AND PUBLIC HEALTH FUNDS	93.531		
<u>Direct Awards</u>			
Office of Public Health		\$131,325	
		<hr/>	
		\$131,325	\$0
PROMOTING SAFE AND STABLE FAMILIES	93.556		
<u>Direct Awards</u>			
Department of Children and Family Services		\$7,177,944	
		<hr/>	
		\$7,177,944	\$355,240
CHILD SUPPORT ENFORCEMENT	93.563		
<u>Direct Awards</u>			
Department of Children and Family Services		\$49,797,529	
		<hr/>	
		\$49,797,529	\$11,580,203

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
REFUGEE AND ENTRANT ASSISTANCE_STATE ADMINISTERED PROGRAMS	93.566		
<u>Direct Awards</u>			
Department of Health and Hospitals - Medical Vendor Payments		\$180,451	
		<hr/>	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$15,174,640	
		<hr/>	\$14,185,936
STATE COURT IMPROVEMENT PROGRAM	93.586		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$290,467	
		<hr/>	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		
<u>Direct Awards</u>			
Department of Children and Family Services		\$415,287	
		<hr/>	\$0
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		
<u>Direct Awards</u>			
Department of Children and Family Services		\$117,875	
		<hr/>	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		
<u>Direct Awards</u>			
Department of Children and Family Services		\$218,024	
		<hr/>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
HEAD START	93.600		
<u>Direct Awards</u>			
Department of Children and Family Services		\$270,041	
Louisiana State University Health Sciences Center - New Orleans		\$518,506	
<u>Through: REGINA COELI CHILD DEVELOPMENT CENTER</u>			
Southeastern Louisiana University		\$1,232	
		\$789,779	\$213,419
ADOPTION INCENTIVE PAYMENTS	93.603		
<u>Direct Awards</u>			
Department of Children and Family Services		\$4,198,983	
		\$4,198,983	\$0
THE AFFORDABLE CARE ACT - MEDICAID ADULT QUALITY GRANTS	93.609		
<u>Direct Awards</u>			
Department of Health and Hospitals - Medical Vendor Payments		\$1,174,771	
		\$1,174,771	\$0
STRONG START FOR MOTHERS AND NEWBORNS	93.611		
<u>Through: SOUTHEASTERN LA AHEC FOUNDATION, INC. (1D1CMS331143-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$68,793	
<u>Through: SOUTHEAST LOUISIANA AHEC</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,695	
		\$70,488	\$0
VOTING ACCESS FOR INDIVIDUALS WITH DISABILITIES_ GRANTS TO STATES	93.617		
<u>Direct Awards</u>			
Secretary of State		\$54,039	
		\$54,039	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
AFFORDABLE CARE ACT: TESTING EXPERIENCE AND FUNCTIONAL ASSESSMENT TOOLS	93.627		
<u>Direct Awards</u>			
Department of Health and Hospitals - Medical Vendor Payments		\$147,265	
		\$147,265	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		
<u>Direct Awards</u>			
Developmental Disabilities Council		\$1,325,868	
		\$1,325,868	\$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		\$503,917	
		\$503,917	\$0
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		
<u>Direct Awards</u>			
Department of Children and Family Services		\$189,195	
		\$189,195	\$0
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$4,206,634	
		\$4,206,634	\$0
FOSTER CARE_TITLE IV-E	93.658		
<u>Direct Awards</u>			
Department of Children and Family Services		\$38,020,918	
		\$38,020,918	\$262,139
ADOPTION ASSISTANCE	93.659		
<u>Direct Awards</u>			
Department of Children and Family Services		\$16,940,899	
		\$16,940,899	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SOCIAL SERVICES BLOCK GRANT	93.667		
<u>Direct Awards</u>			
Department of Children and Family Services		\$41,814,059	
		<hr/>	<hr/>
		\$41,814,059	\$101,461
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		
<u>Direct Awards</u>			
Department of Children and Family Services		\$99,044	
		<hr/>	<hr/>
		\$99,044	\$0
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	93.671		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,507,897	
		<hr/>	<hr/>
		\$1,507,897	\$0
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,073,272	
		<hr/>	<hr/>
		\$1,073,272	\$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		\$279,971	
		<hr/>	<hr/>
		\$279,971	\$0
PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUND	93.745		
<u>Direct Awards</u>			
Office of Public Health		\$513,638	
		<hr/>	<hr/>
		\$513,638	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
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		\$91,500	
		<hr/>	
		\$91,500	\$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		\$845,648	
		<hr/>	
		\$845,648	\$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		\$2,651,002	
		<hr/>	
		\$2,651,002	\$0
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		
<u>Direct Awards</u>			
Department of Health and Hospitals - Medical Vendor Payments		\$158,858,017	
		<hr/>	
		\$158,858,017	\$0
MEDICARE_HOSPITAL INSURANCE	93.773		
<u>Direct Awards</u>			
Louisiana War Veterans Home		\$344,909	
Northeast Louisiana War Veterans Home		\$663,453	
Northwest Louisiana War Veterans Home		\$1,103,013	
Southeast Louisiana War Veterans Home		\$754,602	
Southwest Louisiana War Veterans Home		\$846,504	
		<hr/>	
		\$3,712,481	\$0
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	93.779		
<u>Direct Awards</u>			
Department of Insurance		\$192,941	
		<hr/>	
		\$192,941	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		
<u>Direct Awards</u>			
Department of Health and Hospitals - Medical Vendor Payments		\$3,153,385	
		<hr/>	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID	93.796		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of the Secretary		\$5,078,380	
		<hr/>	\$0
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC).	93.815		
<u>Direct Awards</u>			
Office of Public Health		\$18	
		<hr/>	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
<u>Through: LOUISIANA HOSPITAL ASSOCIATION (2015 HHS 7)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$56,309	
		<hr/>	\$0
RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT PROGRAM	93.912		
<u>Direct Awards</u>			
Office of Public Health		\$442,706	
<u>Through: RICHLAND PARISH HOSPITAL</u>			
Louisiana State University Agricultural Center		\$2,359	
<u>Through: INNIS COMMUNITY HEALTH CENTER, INC (1D04HR23584-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$835	
		<hr/>	\$0
		\$445,900	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
GRANTS TO STATES FOR OPERATION OF OFFICES OF RURAL HEALTH	93.913		
<u>Direct Awards</u>			
Office of Public Health		\$263,460	
		<hr/>	\$0
HIV CARE FORMULA GRANTS	93.917		
<u>Direct Awards</u>			
Office of Public Health		\$18,462,582	
		<hr/>	\$15,956,484
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		\$700,184	
<u>Through: OUR LADY OF THE LAKE HOSPITAL INC (41769)</u>			
Louisiana State University - Baton Rouge		\$34,580	
<u>Through: OUR LADY OF THE LAKE HOSPITAL INC (42925)</u>			
Louisiana State University - Baton Rouge		\$5,897	
<u>Through: GREATER OUACHITA COALITION RES & ED</u>			
Louisiana State University Health Sciences Center - Shreveport		\$4,000	
		<hr/>	\$188,772
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		\$583,643	
		<hr/>	\$90,752
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Direct Awards</u>			
Office of Public Health		\$823,532	
		<hr/>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940		
<u>Direct Awards</u>			
Office of Public Health		\$10,351,118	
		<hr/>	
		\$10,351,118	\$0
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	93.944		
<u>Direct Awards</u>			
Office of Public Health		\$1,339,259	
		<hr/>	
		\$1,339,259	\$0
COOPERATIVE AGREEMENTS TO SUPPORT STATE- BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		
<u>Direct Awards</u>			
Office of Public Health		\$193,083	
		<hr/>	
		\$193,083	\$0
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of Behavioral Health		\$4,490,219	
		<hr/>	
		\$4,490,219	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of Behavioral Health		\$19,871,817	
		<hr/>	
		\$19,871,817	\$0
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		
<u>Direct Awards</u>			
Office of Public Health		\$2,528,329	
		<hr/>	
		\$2,528,329	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		
<u>Direct Awards</u>			
Office of Public Health		\$12,398,194	
		<hr/>	<hr/>
		\$12,398,194	\$0
LOUISIANA FDA 11 TOBACCO	93.HHSF223201110109C		
<u>Direct Awards</u>			
Department of Revenue		\$50,502	
		<hr/>	<hr/>
		\$50,502	\$0
DEPARTMENT OF HEALTH & HUMAN SERVICES OTHER CONTRACTS	93.HHSM500T0001		
<u>Through: YALE NEW HAVEN HEALTH SERVICES CORPORATION (HHSM-500-T0001)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,602	
		<hr/>	<hr/>
		\$2,602	\$0
CONNECTING HEALTH CONSUMERS WITH MENTAL HEALTH RESOURCES	93.HHSN-276-2011-00007-C		
<u>Through: HOUSTON ACADEMY MED-TX MED CTR LIBRARY</u>			
Louisiana State University Health Sciences Center - Shreveport		\$19,962	
		<hr/>	<hr/>
		\$19,962	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN261201300394P		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$244	
		<hr/>	<hr/>
		\$244	\$0
DEPARTMENT OF HEALTH & HUMAN SERVICES OTHER CONTRACTS	93.HHSN276201100007C		
<u>Through: HOUSTON ACADEMY OF MEDICINE (HHSN276201100007C)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$29,161	
		<hr/>	<hr/>
		\$29,161	\$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, 2015

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.UNKNOWN		
<u>Direct Awards</u>			
Office of Public Health		\$156,241	
		<hr/>	
		\$156,241	\$0
CENTERS FOR DISEASE CONTROL AND PREVENTION PROCUREMENT AND GRANTS OFFICE	93.UNKNOWN		
<u>Direct Awards</u>			
Office of Public Health		\$500,423	
		<hr/>	
		\$500,423	\$0
CHILDHOOD LEAD POISONING PREVENTION PROJECTS STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN	93.UNKNOWN		
<u>Direct Awards</u>			
Office of Public Health		\$2,500	
		<hr/>	
		\$2,500	\$0
PREVENTIVE HEALTH SERVICES SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.UNKNOWN		
<u>Direct Awards</u>			
Office of Public Health		\$163,099	
		<hr/>	
		\$163,099	\$0
<u>Research and Development Cluster:</u>			
ADAPTIVE SEQ STUDY EVAL PREVENTION OF NEONATAL HSV	93.000406291-013		
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM</u> <u>(000406291-013)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$23,875	
		<hr/>	
		\$23,875	\$0
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$706,917	
		<hr/>	
		\$706,917	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$22,982	
		<hr/>	
		\$22,982	\$0
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Direct Awards</u>			
Office of Public Health		\$88,861	
		<hr/>	
		\$88,861	\$0
ENVIRONMENTAL HEALTH	93.113		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$49,822	
Louisiana State University Health Sciences Center - New Orleans		\$1,014,406	
Southern University - Baton Rouge		\$49,022	
<u>Through: TULANE UNIV HEALTH SCIENCES CENTER (TUL-HSC-431-12/13)</u>			
Louisiana State University - Baton Rouge		(\$19)	
<u>Through: TULANE UNIV HEALTH SCIENCES CENTER (TUL-HSC-546-13/14)</u>			
Louisiana State University - Baton Rouge		\$42,542	
<u>Through: UNIV OF TENNESSEE (ES-015050-LSU1)</u>			
Louisiana State University - Baton Rouge		\$11,571	
<u>Through: UNIV OF TEXAS MEDICAL BRANCH AT GALVESTON (13-086/UOSPC-000000979)</u>			
Louisiana State University - Baton Rouge		(\$2,143)	
<u>Through: UNIV OF TEXAS MEDICAL BRANCH AT GALVESTON (14-025/UOSPC-0000001234)</u>			
Louisiana State University - Baton Rouge		\$63,469	
<u>Through: UNIV OF TEXAS MEDICAL BRANCH AT GALVESTON (14-066/UOSPC-0000001281)</u>			
Louisiana State University - Baton Rouge		\$58,904	
<u>Through: UNIVERSITY OF TEXAS, GALVESTON (1U19ES020676-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$73,181	
<u>Through: UNIVERSITY OF MARYLAND (8192 / 1200337B/C)</u>			
University of New Orleans		\$245,419	
		<hr/>	
		\$1,606,174	\$93,491

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$49,758	
Louisiana State University Health Sciences Center - New Orleans		\$936,031	
Louisiana State University Health Sciences Center - Shreveport		\$245,842	
<u>Through: COLUMBIA UNIV (G04825/2(GG008538))</u>			
Louisiana State University - Baton Rouge		\$16,711	
<u>Through: UNIVERSITY OF NORTH CAROLINA (1R01DE022287-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$86,977	
<u>Through: UNIVERSITY OF NORTH CAROLINA (3R01DE022287-02S1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$68,802	
		<hr/>	
		\$1,404,121	\$310,396
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.143		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,834,425	
		<hr/>	
		\$1,834,425	\$300,130
HUMAN GENOME RESEARCH	93.172		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$11,642	
<u>Through: THE JACKSON LABORATORY (PO #201918)</u>			
Louisiana State University - Baton Rouge		\$38,101	
<u>Through: THE JACKSON LABORATORY (PO #204144)</u>			
Louisiana State University - Baton Rouge		\$137,457	
		<hr/>	
		\$187,200	\$14,228

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$249,797	
Louisiana State University Health Sciences Center - New Orleans		\$129,616	
<u>Through: ROSALIND FRANKLIN UNIVERSITY OF MEDICINE (1R01DC012596-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$120,607	
		<hr/>	
		\$500,020	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$272,137	
Pennington Biomed Research Center		\$1,783,664	
Southern University - Baton Rouge		\$42,850	
<u>Through: OASIS DIAGNOSTIC CORPORATION (2R44AT006634-02)</u>			
University of New Orleans		\$13,575	
		<hr/>	
		\$2,112,226	\$613,930
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (6002675 LSU)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$23,727	
		<hr/>	
		\$23,727	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$19,537	
Louisiana State University Health Sciences Center - New Orleans		\$716,092	
Pennington Biomed Research Center		\$533,579	
University of New Orleans		\$129,959	
<u>Through: BUTLER HOSPITAL (5R34MH098694-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$44,627	
		<hr/>	
		\$1,443,794	\$141,911
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE			
	93.243		
<u>Through: MEHARRY MEDICAL COLLEGE (HRSA-BS/MD-M00010245)</u>			
Grambling State University		\$3,620	
<u>Through: MOREHOUSE SCHOOL OF MDICINE (T1023447)</u>			
Grambling State University		(\$1,268)	
		<hr/>	
		\$2,352	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM			
	93.262		
<u>Direct Awards</u>			
Office of Public Health		\$126,976	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (2U54OH007541)</u>			
Southeastern Louisiana University		\$123,762	
<u>Through: UNIVERSITY OF MARYLAND, BALTIMORE COUNTY</u>			
University of Louisiana at Lafayette		\$87,417	
		<hr/>	
		\$338,155	\$61,699

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$72,132	
Louisiana State University Health Sciences Center - New Orleans		\$3,490,488	
<u>Through: UNIVERSITY OF COLORADO (1R24AA019661-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$42,482	
<u>Through: UNIVERSITY OF COLORADO (5R37AA009300-19)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$66,586	
		<hr/>	
		\$3,671,688	\$306,667
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$212,156	
Louisiana State University Health Sciences Center - New Orleans		\$1,194,657	
Louisiana State University Health Sciences Center - Shreveport		\$58,994	
University of New Orleans		\$19,146	
<u>Through: BAYLOR COLLEGE (DP1DA033502)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$14,155	
<u>Through: INTERVEXION THERAPEUTICS, LLC (037593-1)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$182,937	
<u>Through: UNIVERSITY OF HOUSTON (R-13-0073)</u>			
University of New Orleans		\$6,382	
		<hr/>	
		\$1,688,427	\$470,436
MENTAL HEALTH RESEARCH CAREER/SCIENTIST DEVELOPMENT AWARDS	93.281		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$24,302	
		<hr/>	
		\$24,302	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CENTERS FOR DISEASE CONTROL AND PREVENTION, INVESTIGATIONS AND TECHNICAL ASSISTANCE			
	93.283		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,039,910	
		<hr/>	<hr/>
		\$4,039,910	\$1,614,521
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH			
	93.286		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$331,952	
		<hr/>	<hr/>
		\$331,952	\$275,378
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH			
	93.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$159,502	
<u>Through: DILLARD UNIVERSITY (1P20MD004817-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$537,610	
<u>Through: UNIVERSITY OF ALABAMA (1U54MD008176-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$557,251	
		<hr/>	<hr/>
		\$1,254,363	\$22,041
TRANS-NIH RESEARCH SUPPORT			
	93.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$64,451	
Louisiana State University Health Sciences Center - New Orleans		\$493,638	
<u>Through: XAVIER UNIVERSITY (1UL1MD009607-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$7,990	
		<hr/>	<hr/>
		\$566,079	\$12,802

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,733	
Louisiana State University Agricultural Center		\$508,408	
<u>Through: OCHSNER CLINIC FOUNDATION (1R25Od010515-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$45,260	
		<hr/>	
		\$560,401	\$286,203
NATIONAL CENTER FOR RESEARCH RESOURCES	93.389		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$160,481	
<u>Through: TEXAS STATE UNIV (8000001592)</u>			
Louisiana State University Agricultural Center		\$168,501	
<u>Through: UNIVERSITY OF OREGON (RR020833)</u>			
Nicholls State University		\$23,004	
<u>Through: UNIVERSITY OF WASHINGTON</u>			
University of Louisiana at Lafayette		\$892,119	
		<hr/>	
		\$1,244,105	\$34,000
CANCER CAUSE AND PREVENTION RESEARCH	93.393		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$59,392	
Louisiana State University Health Sciences Center - New Orleans		\$522,979	
Louisiana State University Health Sciences Center - Shreveport		\$135,849	
<u>Through: DUKE UNIVERSITY (1R01Ca142081-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$46,881	
<u>Through: MAYO CLINIC (2U01CA089600-10A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$17,597	
<u>Through: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (5UM1CA181255-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$58,031	

(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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>CANCER CAUSE AND PREVENTION RESEARCH: (Cont.)</u>			
<u>Through: UNIVERSITY OF MASSACHUSETTS (106881)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$21,574	
<u>Through: BAYLOR COLLEGE OF MEDICINE (5600778000)</u>			
Pennington Biomed Research Center		\$91,137	
		<hr/>	
		\$953,440	\$5,128
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$183,719	
Louisiana State University Health Sciences Center - Shreveport		\$198,581	
<u>Through: WASHINGTON UNIV (WU-15-72/2922401Y)</u>			
Louisiana State University - Baton Rouge		\$177,101	
<u>Through: BIOMEDICAL RESEARCH FOUNDATION</u>			
Louisiana State University Health Sciences Center - Shreveport		\$475	
<u>Through: WASHINGTON UNIVERSITY (6114209/RFS900195)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$47	
		<hr/>	
		\$559,923	\$0
CANCER TREATMENT RESEARCH	93.395		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$807	
Louisiana State University Agricultural Center		\$74,932	
Louisiana State University Health Sciences Center - New Orleans		\$677,701	
Louisiana State University Health Sciences Center - Shreveport		\$523,633	
University of Louisiana at Monroe		\$70,526	
<u>Through: UNIV OF HOUSTON (R-15-0044)</u>			
Louisiana State University - Baton Rouge		\$9,225	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>CANCER TREATMENT RESEARCH: (Cont.)</u>			
<u>Through: APOGEE BIOTECHNOLOGY CORP (2R42CA183708-03A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$35,976	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (MA-O FP13087_Sub129)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,412	
<u>Through: EMMES CORP (U01CA121947-04)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$58,662	
<u>Through: NTL CHILDHOOD CANCER FOUNDATION (U10CA98543)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,213	
<u>Through: SOUTHWEST ONOCOLGY GROUP</u>			
Louisiana State University Health Sciences Center - Shreveport		\$9,918	
		<hr/>	
		\$1,472,006	\$200,156
CANCER BIOLOGY RESEARCH	93.396		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$387,794	
Louisiana Tech University		\$35,645	
University of Louisiana at Monroe		\$43,911	
<u>Through: UBIVAC LLC (5R44CA121612-06)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,155	
<u>Through: UNIVERSITY OF MASSACHUSETTS (1p01ca166009-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$190,990	
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (60029738 LSUHSC)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$5	
		<hr/>	
		\$660,500	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
AFFORDABLE CARE ACT (ACA) PRIMARY CARE RESIDENCY EXPANSION PROGRAM	93.510		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$467,836	
		<hr/>	\$16,761
TRANS-NIH RECOVERY ACT RESEARCH SUPPORT	93.701		
<u>Through: FLORIDA HOSPITAL</u>			
Pennington Biomed Research Center		\$370	
		<hr/>	\$0
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	93.779		
<u>Through: DILLARD UNIVERSITY (110CMS331297)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,571	
		<hr/>	\$0
CARDIOVASCULAR DISEASES RESEARCH	93.837		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$460,388	
Louisiana State University Health Sciences Center - New Orleans		\$804,751	
Louisiana State University Health Sciences Center - Shreveport		\$1,030,014	
Pennington Biomed Research Center		\$451,555	
<u>Through: REQUISITE BIOMEDICAL LLC</u>			
Louisiana State University - Baton Rouge		\$32,302	
<u>Through: UNIV OF ALABAMA AT BIRMINGHAM (000393678-002)</u>			
Louisiana State University - Baton Rouge		\$8,437	
<u>Through: CLEVELAND CLINIC FOUNDATION (5P20HL113452-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$215,001	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CARDIOVASCULAR DISEASES RESEARCH: (Cont.)			
<u>Through: NEW ENGLAND RESEARCH INSTITUTE (U01HL105463)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$2,068)	
<u>Through: UNIV OF LOUISVILLE HSC (5U24HL094373-04)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$642,308	
<u>Through: UNIVERSITY OF ROCHESTER (U01HL096607)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,446	
<u>Through: VANDERBILT UNIVERSITY (5R01HL111111-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$7,930	
<u>Through: WAKE FOREST UNIV HSC (1R01HL111362-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$148,386	
<u>Through: WASHINGTON STATE UNIVERSITY (1R01HL116571-01A)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$167,006	
<u>Through: REQUISITE BIOMEDICAL, LLC (LSU-001-2014)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$9,288	
<u>Through: CAL POLY CORP (14-08-45222)</u>			
Pennington Biomed Research Center		(\$4,440)	
<u>Through: WASHINGTON UNIV (WU-14-250)</u>			
Pennington Biomed Research Center		\$28,600	
<u>Through: WASHINGTON UNIV (WU-15-246)</u>			
Pennington Biomed Research Center		\$28,171	
		\$4,031,075	\$4,541

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
LUNG DISEASES RESEARCH	93.838		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$720,704	
Louisiana State University Health Sciences Center - New Orleans		\$2,577,880	
<u>Through: UNIV OF FLORIDA (UF10096/#00081230)</u>			
Louisiana State University - Baton Rouge		\$17,602	
<u>Through: TULANE UNIVERSITY (1R01HL125054-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$27,536	
		\$3,343,722	\$1,205,762
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$145,851	
<u>Through: GEORGETOWN UNIVERSITY (U01AR057971-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$32,768	
		\$178,619	\$14,866
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$56,250	
Louisiana State University Health Sciences Center - New Orleans		\$591,805	
Louisiana State University Health Sciences Center - Shreveport		\$30,629	
Pennington Biomed Research Center		\$7,682,879	
<u>Through: GEORGE WASHINGTON UNIV (S-GRD1415-KR16)</u>			
Pennington Biomed Research Center		\$283,702	
<u>Through: GEORGIA REGENTS UNIV (25732-49)</u>			
Pennington Biomed Research Center		\$4,897	
<u>Through: PALO ALTO MEDICAL FOUNDATION FOR HEALTH CARE, RESEARCH & EDUCATION (4-0262)</u>			
Pennington Biomed Research Center		\$1,659	
<u>Through: TUFTS MEDICAL CENTER INC (5008757-SERV)</u>			
Pennington Biomed Research Center		\$24,579	

(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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DIABETES, DIGESTIVE, AND KIDNEY DISEASES			
EXTRAMURAL RESEARCH: (Cont.)			
<u>Through: TULANE UNIV (TUL-HSC-532-13/14)</u>			
Pennington Biomed Research Center		\$16,835	
<u>Through: UNIV OF ALABAMA AT BIRMINGHAM (000427193-SP007-SC001)</u>			
Pennington Biomed Research Center		\$10,142	
<u>Through: YALE UNIV (M14A11763 (A09315))</u>			
Pennington Biomed Research Center		\$14,297	
		<hr/>	
		\$8,717,674	\$283,767
DIGESTIVE DISEASES AND NUTRITION RESEARCH	93.848		
<u>Direct Awards</u>			
Pennington Biomed Research Center		(\$2,058)	
		<hr/>	
		(\$2,058)	\$0
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,776,323	
Louisiana State University Health Sciences Center - Shreveport		\$422,032	
Pennington Biomed Research Center		\$469,623	
Southern University - Baton Rouge		\$20,491	
University of Louisiana at Monroe		\$20,683	
<u>Through: INDIANA UNIV (IN-4683010-LSU)</u>			
Louisiana State University - Baton Rouge		\$15,179	
<u>Through: UNIV OF CALIFORNIA-SANTA CRUZ (S0184243)</u>			
Louisiana State University - Baton Rouge		\$39,663	
<u>Through: UNIVERSITY OF PITTSBURGH (7R01NS081303-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$42,380	
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO</u>			
Louisiana State University Health Sciences Center - Shreveport		\$13,799	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS: (Cont.)			
<u>Through: UNIV. OF MEDICINE & DENTISTRY NEW JERSE</u> Louisiana State University Health Sciences Center - Shreveport		\$3,028	
<u>Through: UNIV. OF ROCHESTER, NY</u> Louisiana State University Health Sciences Center - Shreveport		\$381	
<u>Through: WEILL CORNELL MEDICAL COLLEGE (WU-12-158)</u> Louisiana State University Health Sciences Center - Shreveport		\$1,782	
<u>Through: YALE UNIVERSITY (5U01NS50324 S132)</u> Louisiana State University Health Sciences Center - Shreveport		\$125	
		<hr/>	
		\$2,825,489	\$74,330
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH	93.855		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,425,388	
Louisiana State University Health Sciences Center - New Orleans		\$1,070,277	
Louisiana State University Health Sciences Center - Shreveport		\$100,326	
<u>Through: TULANE UNIV (TUL-HSC-543-13/14)</u> Louisiana State University - Baton Rouge		\$13,864	
<u>Through: EMORY UNIVERSITY (1P01AI096187-01)</u> Louisiana State University Health Sciences Center - New Orleans		\$94,250	
<u>Through: EMORY UNIVERSITY (1U19AI109633)</u> Louisiana State University Health Sciences Center - New Orleans		\$89,959	
<u>Through: GL SYNTHESIS, INC (1R43AI100300-01)</u> Louisiana State University Health Sciences Center - New Orleans		\$16,189	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH: (Cont.)			
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (R01AI117862-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$15,044	
<u>Through: TULANE UNIVERSITY (1R01AI097080-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$113,430	
<u>Through: UNIV OF MEDICINE & DENTISTRY OF NJ (1R01AI081559-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,817	
<u>Through: UNIVERSITY OF FLORIDA (2R01AI048633-11)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$52,689	
<u>Through: BENAROYA RESEACH INSTITUTE (ITN035AD)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$12,766	
		<hr/>	
		\$3,013,999	\$322,329
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Grambling State University		\$315,431	
Louisiana State University - Baton Rouge		\$5,701,676	
Louisiana State University Health Sciences Center - New Orleans		\$3,996,442	
Louisiana State University Health Sciences Center - Shreveport		\$1,072,517	
Pennington Biomed Research Center		\$5,038,917	
University of New Orleans		\$12,886	
<u>Through: THE AMERICAN SOCIETY FOR CELL BIOLOGY (52008208)</u>			
Grambling State University		\$5,016	
<u>Through: ANASYS INSTRUMENTS CORP (39514)</u>			
Louisiana State University - Baton Rouge		\$75,285	
<u>Through: OREGON STATE UNIV (P0383A-A)</u>			
Louisiana State University - Baton Rouge		\$1,701	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BIOMEDICAL RESEARCH AND RESEARCH TRAINING: (Cont.)			
<u>Through: UNIV OF UTAH (10014956/PO #0000144039)</u> Louisiana State University - Baton Rouge		\$42,100	
<u>Through: UNIV OF UTAH (10036186-01/PO #0000169585)</u> Louisiana State University - Baton Rouge		\$4,947	
<u>Through: UNIV OF TENNESSEE</u> Pennington Biomed Research Center		\$10,347	
		<hr/>	
		\$16,277,265	\$1,823,595
CHILD HEALTH AND HUMAN DEVELOPMENT			
EXTRAMURAL RESEARCH	93.865		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$213,424	
Louisiana Tech University		\$26,866	
Pennington Biomed Research Center		\$199,485	
University of Louisiana at Monroe		\$25,915	
<u>Through: ARIZONA STATE UNIV (14-456)</u> Louisiana State University - Baton Rouge		\$117,798	
<u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (1R21HD077186-01A1)</u> Louisiana State University Health Sciences Center - New Orleans		\$25,148	
		<hr/>	
		\$608,636	\$14,138
AGING RESEARCH			
EXTRAMURAL RESEARCH	93.866		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$354,884	
Louisiana State University Health Sciences Center - Shreveport		\$186,340	
Pennington Biomed Research Center		\$9,526	
<u>Through: APHIOS CORPORATION</u> Louisiana State University Health Sciences Center - Shreveport		\$87,618	
<u>Through: DUKE UNIV (203-9646)</u> Pennington Biomed Research Center		\$18,803	
<u>Through: UNIV OF FLORIDA (UFDSP00010685/00120769)</u> Pennington Biomed Research Center		\$403,643	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
AGING RESEARCH: (Cont.)			
<u>Through: UNIV OF SOUTH CAROLINA (13-2167/PO #51415/11530-FA86)</u>			
Pennington Biomed Research Center		\$9,620	
<u>Through: WAKE FOREST UNIV HEALTH SCIENCES (WFUHS 116814)</u>			
Pennington Biomed Research Center		\$15,368	
		<hr/>	
		\$1,085,802	\$8,034
VISION RESEARCH	93.867		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$803,935	
Louisiana State University Health Sciences Center - Shreveport		\$327,669	
		<hr/>	
		\$1,131,604	\$0
MEDICAL LIBRARY ASSISTANCE	93.879		
<u>Through: TANGIPAHOA VOLUNTARY COUNCIL ON AGING (HHSN-276-2011-00007-C)</u>			
Southeastern Louisiana University		\$1,164	
		<hr/>	
		\$1,164	\$0
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$337,771	
		<hr/>	
		\$337,771	\$0
RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT PROGRAM	93.912		
<u>Direct Awards</u>			
Louisiana Tech University		\$123,447	
		<hr/>	
		\$123,447	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.CDC200200827957		
<u>Through: ICF MACRO (200-2008-27957)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$359,569	
		<hr/>	
		\$359,569	\$59,025
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN261201300016I		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,787,418	
		<hr/>	
		\$1,787,418	\$234,012
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN268200736190C		
<u>Through: TEMPLE UNIVERSITY HEALTH SYSTEM, INC. (HHSN268200736190C)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$12,780	
		<hr/>	
		\$12,780	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN268201200007C		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$218,181	
		<hr/>	
		\$218,181	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN271021400699P		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$10,330	
		<hr/>	
		\$10,330	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN272201300012I		
<u>Through: UNIVERSITY OF ALABAMA (HHSN272201300012I)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$111,317	
		<hr/>	
		\$111,317	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN272201400003C		
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (HHSN272201400003C)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$55,598	
		<hr/>	
		\$55,598	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.N01ES5553WA44		
<u>Through: SOCIAL & SCIENTIFIC SYSTEMS INC (N01-ES-5553 WA 44)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$861,217	
		<hr/>	
		\$861,217	\$0
EFF OF ANTIPSYCHOTIC MEDICATION SCHIZOPHRENIA	93.N01MH90001		
<u>Through: UNIV OF NORTH CAROLINA AT CHAPEL HILL</u>			
Louisiana State University Health Sciences Center - Shreveport		\$513	
		<hr/>	
		\$513	\$0
DEPARTMENT OF HEALTH AND HUMAN SERVICES	93.UNKNOWN		
<u>Through: MAINE MEDICAL CENTER (1330-001)</u>			
Pennington Biomed Research Center		\$10,246	
<u>Through: WAKE FOREST UNIV HEALTH SCIENCES</u>			
Pennington Biomed Research Center		\$16,296	
<u>Through: WAKE FOREST UNIV HEALTH SCIENCES (WFUHS 330216 NON-ARRA)</u>			
Pennington Biomed Research Center		\$111,387	
		<hr/>	
		\$137,929	\$0
HANSEN'S DISEASE TASK ORDER 12	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$35,926	
		<hr/>	
		\$35,926	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
IMMUNOLOGY RESEARCH FUNCTIONAL SUPPORT SERVICES-TASK ORDER 15 (CONT OF TO 3)	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,731	
		<hr/>	\$0
MAINTENANCE OF A SPECIFIC BREEDING PROGRAM	93.UNKNOWN		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$1,995,736	
		<hr/>	\$0
		\$1,995,736	\$0
MICROBIOLOGY RESEARCH FUNCTIONAL SUPPORT SERVICES - TASK ORDER 13	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$17,958	
		<hr/>	\$0
		\$17,958	\$0
MICROBIOLOGY RESEARCH FUNCTIONAL SUPPORT SERVICES - TASK ORDER 14	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$17,958	
		<hr/>	\$0
		\$17,958	\$0
NATIONAL HANSEN'S DISEASE PROGRAM - TASK ORDER 14	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$63,417	
		<hr/>	\$0
		\$63,417	\$0
NATIONAL HANSEN'S DISEASE TASK ORDER 11	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$35,926	
		<hr/>	\$0
		\$35,926	\$0
NATIONAL HANSEN'S DISEASE TASK ORDER 13	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$25,470	
		<hr/>	\$0
		\$25,470	\$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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NATIONAL HANSEN'S DISEASE TASK ORDER 15 (LSU TO 18)-LAHIRI	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$58,447	
		<hr/>	\$0
NHDP RESEARCH SUPPORT SERVICES-TASK ORDER 16-LEPROSY RESEARCH SUPPORT AND M	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$44,407	
		<hr/>	\$0
NHDP TASK ORDER 16T - SHARMA	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$53,744	
		<hr/>	\$0
NHDP TASK ORDER 17T - PENA	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$53,744	
		<hr/>	\$0
NHDP TASK ORDER 18T - MARKS	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$38,099	
		<hr/>	\$0
NHDP TASK ORDER 2015 - AGARWAL	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$32,973	
		<hr/>	\$0
STRUCTURE DETERMINATION OF BIOTIN CARBOXYLASE FROM H. INFLUENZAE BOUND TO TWO INHIBITORS	93.UNKNOWN		
<u>Through: ACHAOPEN, INC. (7.1.2.1/PO#10663)</u>			
Louisiana State University - Baton Rouge		\$3,923	
		<hr/>	\$0
		\$3,923	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
TASK ORDER 11-LEPROSY RESEARCH SUPPORT AND MAINTENANCE OF ARMADILLO COLONY	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$9,815	
		<hr/> \$9,815	\$0
TASK ORDER 12 - MICROBIOLOGY RESEARCH DESIGN SUPPORT SERVICES	93.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$29,040	
		<hr/> \$29,040	\$0
TAXONOMIC IDENTIFICATON, MUSEUM VOUCHERING AND GENERATION OF GENE SEQUENCES FOR DECAPOD CRUSTACEANS	93.UNKNOWN		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$32,439	
		<hr/> \$32,439	\$0
THE DEVELOPMENT OF A RECOMBINANT VACCINE AGAINST ONCHOCERCIASIS	93.UNKNOWN		
<u>Through: NEW YORK BLOOD CENTER INC (NIH000123/PO #3042564)</u>			
Louisiana State University - Baton Rouge		\$45,615	
		<hr/> \$45,615	\$0
Total for Research and Development Cluster		<hr/> \$75,636,131	\$8,824,277
<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		\$4,596,247	
		<hr/> \$4,596,247	\$4,410,246
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$8,514,857	
		<hr/> \$8,514,857	\$8,514,857

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Aging Cluster:</u> (Cont.)			
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,388,273	
		<hr/>	
		\$3,388,273	\$3,388,273
		<hr/>	
Total for Aging Cluster		\$16,499,377	\$16,313,376
		<hr/>	
<u>CCDF Cluster:</u>			
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Children and Family Services		\$44,648,054	
		<hr/>	
		\$44,648,054	\$305,280
		<hr/>	
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		
<u>Direct Awards</u>			
Department of Children and Family Services		\$24,044,064	
		<hr/>	
		\$24,044,064	\$0
		<hr/>	
Total for CCDF Cluster		\$68,692,118	\$305,280
		<hr/>	
<u>Health Centers Cluster:</u>			
CONSOLIDATED HEALTH CENTERS (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	93.224		
<u>Direct Awards</u>			
Jefferson Parish Human Service Authority		\$818,255	
Office of Public Health		\$206,838	
		<hr/>	
		\$1,025,093	\$0
		<hr/>	
Total for Health Centers Cluster		\$1,025,093	\$0
		<hr/>	
<u>Medicaid Cluster:</u>			
STATE MEDICAID FRAUD CONTROL UNITS	93.775		
<u>Direct Awards</u>			
Office of The Attorney General		\$3,833,636	
		<hr/>	
		\$3,833,636	\$0
		<hr/>	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Medicaid Cluster:</u> (Cont.)			
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Department of Health and Hospitals - Office of the Secretary		\$7,986,490	
		<hr/>	<hr/>
		\$7,986,490	\$0
MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Department of Health and Hospitals - Medical Vendor Payments		\$4,920,756,316	
		<hr/>	<hr/>
		\$4,920,756,316	\$0
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Department of Health and Hospitals - Medical Vendor Payments		\$40,056,992	
		<hr/>	<hr/>
		\$40,056,992	\$0
Total for Medicaid Cluster		<hr/>	<hr/>
		\$4,972,633,434	\$0
<u>Student Financial Assistance Cluster:</u>			
SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	93.925		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$537,439	
		<hr/>	<hr/>
		\$537,439	\$0
Total for Student Financial Assistance Cluster		<hr/>	<hr/>
		\$537,439	\$0
<u>TANF Cluster:</u>			
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		
<u>Direct Awards</u>			
Department of Children and Family Services		\$145,809,656	
		<hr/>	<hr/>
		\$145,809,656	\$5,639,418
Total for TANF Cluster		<hr/>	<hr/>
		\$145,809,656	\$5,639,418
Total for U.S. Department of Health and Human Services		<hr/>	<hr/>
		\$5,835,953,209	\$77,472,507

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
RETIREMENT AND SENIOR VOLUNTEER PROGRAM	94.002		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$118,804	
		<hr/>	<hr/>
		\$118,804	\$0
STATE COMMISSIONS	94.003		
<u>Direct Awards</u>			
Lieutenant Governor		\$408,548	
		<hr/>	<hr/>
		\$408,548	\$0
AMERICORPS	94.006		
<u>Direct Awards</u>			
Lieutenant Governor		\$3,403,373	
		<hr/>	<hr/>
		\$3,403,373	\$3,368,576
PROGRAM DEVELOPMENT AND INNOVATION GRANTS	94.007		
<u>Direct Awards</u>			
Lieutenant Governor		\$60,690	
		<hr/>	<hr/>
		\$60,690	\$51,346
TRAINING AND TECHNICAL ASSISTANCE	94.009		
<u>Direct Awards</u>			
Lieutenant Governor		\$19,084	
		<hr/>	<hr/>
		\$19,084	\$0
SOCIAL INNOVATION FUND	94.019		
<u>Through: LA PUBLIC HEALTH INSTITUTE (PH-15-142-001)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,832	
		<hr/>	<hr/>
		\$2,832	\$0
VOLUNTEER GENERATION FUND	94.021		
<u>Direct Awards</u>			
Lieutenant Governor		\$148,520	
		<hr/>	<hr/>
		\$148,520	\$68,684
Total for Corporation for National and Community Service		<hr/> \$4,161,851 <hr/>	<hr/> \$3,488,606 <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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
EXECUTIVE OFFICE OF THE PRESIDENT			
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$309,078	
		<u>\$309,078</u>	<u>\$0</u>
Total for Executive Office of the President		<u>\$309,078</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		\$188,572	
		<u>\$188,572</u>	<u>\$51,551</u>
<u>Disability Insurance/SSI Cluster:</u>			
SOCIAL SECURITY _DISABILITY INSURANCE	96.001		
<u>Direct Awards</u>			
Department of Children and Family Services		\$35,361,594	
Office of Juvenile Justice		\$1,466,238	
		<u>\$36,827,832</u>	<u>\$0</u>
Total for Disability Insurance/SSI Cluster		<u>\$36,827,832</u>	<u>\$0</u>
Total for Social Security Administration		<u>\$37,016,404</u>	<u>\$51,551</u>
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		\$20,082,440	
		<u>\$20,082,440</u>	<u>\$3,363,671</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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
NON-PROFIT SECURITY PROGRAM	97.008		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$600	
		<hr/>	
		\$600	\$600
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries - Management and Finance		\$80,000	
Department of Wildlife and Fisheries - Office of the Secretary		\$1,603,505	
		<hr/>	
		\$1,683,505	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		
<u>Direct Awards</u>			
Department of Transportation and Development		\$265,552	
		<hr/>	
		\$265,552	\$0
FLOOD MITIGATION ASSISTANCE	97.029		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$4,123,355	
		<hr/>	
		\$4,123,355	\$4,122,967
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$725,261,466	
Northshore Technical Community College		\$326,639	
<u>Through: ARKANSAS</u>			
Homeland Security and Emergency Preparedness		\$5,173	
<u>Through: COLORADO</u>			
Homeland Security and Emergency Preparedness		\$16,562	
<u>Through: NEW JERSEY</u>			
Homeland Security and Emergency Preparedness		\$102,114	
		<hr/>	
		\$725,711,954	\$416,262,235
HAZARD MITIGATION GRANT	97.039		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$112,865,938	
		<hr/>	
		\$112,865,938	\$55,751,105

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
NATIONAL DAM SAFETY PROGRAM	97.041		
<u>Direct Awards</u>			
Department of Transportation and Development		\$89,020	
		<hr/>	<hr/>
		\$89,020	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$5,987,856	
<u>Through: PARISH OF ASCENSION (41373)</u>			
Louisiana State University - Baton Rouge		\$8,683	
		<hr/>	<hr/>
		\$5,996,539	\$2,586,750
STATE FIRE TRAINING SYSTEMS GRANTS	97.043		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$24,159	
		<hr/>	<hr/>
		\$24,159	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$91,864	
		<hr/>	<hr/>
		\$91,864	\$0
PRE-DISASTER MITIGATION	97.047		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$503,771	
		<hr/>	<hr/>
		\$503,771	\$375,861
PORT SECURITY GRANT PROGRAM	97.056		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$487,973	
Department of Wildlife and Fisheries - Office of the Secretary		\$20,141	
		<hr/>	<hr/>
		\$508,114	\$0
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: JACKSON STATE UNIV</u>			
<u>(634822/P0071427/P0083439)</u>			
Louisiana State University - Baton Rouge		\$63,723	
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY</u>			
<u>(2102467-01/PO 22742)</u>			
Louisiana State University - Baton Rouge		\$6,952	
		<hr/>	<hr/>
		\$70,675	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
HOMELAND SECURITY GRANT PROGRAM	97.067		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$7,167,688	
		<hr/>	
		\$7,167,688	\$5,731,641
ALTERNATIVE HOUSING PILOT PROGRAM	97.087		
<u>Direct Awards</u>			
Division of Administration		\$356,636	
		<hr/>	
		\$356,636	\$0
DISASTER ASSISTANCE PROJECTS	97.088		
<u>Direct Awards</u>			
Department of Children and Family Services		\$2,931,767	
		<hr/>	
		\$2,931,767	\$1,958,797
DRIVER'S LICENSE SECURITY GRANT PROGRAM	97.089		
<u>Direct Awards</u>			
Department of Public Safety - Office of Motor Vehicles		\$637,462	
		<hr/>	
		\$637,462	\$0
REPETITIVE FLOOD CLAIMS	97.092		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$841,289	
		<hr/>	
		\$841,289	\$839,715
NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)	97.107		
<u>Through: NEMA</u>			
Homeland Security and Emergency Preparedness		\$1,409	
<u>Through: COUNCIL OF STATE</u>			
<u>GOVERNMENTS/NATIONAL EMERGENCY</u>			
<u>MANAGEMENT ASSOCIATION (14-PA-090-2126)</u>			
Louisiana State University - Baton Rouge		\$24,959	
		<hr/>	
		\$26,368	\$0
SEVERE REPETITIVE LOSS PROGRAM	97.110		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$10,875,345	
		<hr/>	
		\$10,875,345	\$10,744,395

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
(CONT.)			
DEPT OF HOMELAND SECURITY OFF OF INSPECTOR GENERAL NON DISASTER HOTLINE SERVICE	97.UNKNOWN		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$270,221	
		<hr/>	\$0
FACILITY SERVICES - PERMANENT WORK - CATEGORY E - COLORADO FLOOD	97.UNKNOWN		
<u>Through: COLORADO HOMELAND SECURITY & EMERGENCY PREPAREDNESS (PW)</u>			
Louisiana State University - Baton Rouge		\$3,800	
		<hr/>	\$0
IMMIGRATIONS AND CUSTOMS ENFORCEMENT	97.unknown		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$1,510	
		<hr/>	\$0
UNITED STATES SECRET SERVICE	97.unknown		
<u>Direct Awards</u>			
Department of Public Safety - Office of State Police		\$9,049	
Office of the Inspector General		\$343	
		<hr/>	\$0
Research and Development Cluster:		\$9,392	\$0
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: UNIV OF NORTH CAROLINA AT CHAPEL HILL (5-36435)</u>			
Louisiana State University - Baton Rouge		\$42,963	
		<hr/>	\$0
SCIENTIFIC LEADERSHIP AWARDS	97.062		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$2,377	
		<hr/>	\$0
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127		
<u>Through: CYBER INNOVATION CENTER (2013-PD-127- 000001-01)</u>			
Louisiana Tech University		\$558,378	
		<hr/>	\$0
		\$558,378	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
UNO-FEMA REGION VI REPETITIVE FLOOD LOSS REDUCTION PROJECT	97.HSFE06-14-C-0057		
<u>Direct Awards</u>			
University of New Orleans		\$69,439	
		<hr/> \$69,439	\$4,118
Total for Research and Development Cluster		<hr/> \$673,157	<hr/> \$4,118
Total for U.S. Department of Homeland Security		<hr/> \$895,812,121	<hr/> \$501,741,855
 U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		
<u>Through: VARELA CONSULTING LLC (42148)</u>			
Louisiana State University - Baton Rouge		\$48,600	
		<hr/> \$48,600	\$0
BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM	98.UNKNOWN		
<u>Through: MICHIGAN STATE UNIV (RC103596-LSU- BANGLADESH)</u>			
Louisiana State University - Baton Rouge		\$40,610	
		<hr/> \$40,610	\$0
BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM	98.UNKNOWN		
<u>Through: MICHIGAN STATE UNIV (RC103361-LSU- GHANA)</u>			
Louisiana State University - Baton Rouge		\$39,076	
		<hr/> \$39,076	\$0
BHEARD - UGANDA - SARAH KAGOYA PHD PROGRAM	98.UNKNOWN		
<u>Through: MICHIGAN STATE UNIV (RC102095 & RC102543 LSU)</u>			
Louisiana State University - Baton Rouge		\$34,143	
		<hr/> \$34,143	\$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, 2015**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)			
FOOD AND ENTERPRISE DEVELOPMENT PROGRAM FOR LIBERIA (FED)	98.UNKNOWN		
<u>Through: DEVELOPMENT ALTERNATIVES INC (DAI)</u> <u>(1001609-11S-18847-00)</u>			
Louisiana State University Agricultural Center		\$312,516	
		<hr/>	<hr/>
		\$312,516	\$0
USAID-OFDA LATIN AMERICAN UNIVERSITY INTERNSHIP	98.UNKNOWN		
<u>Through: INTERNATIONAL RESOURCES GROUP LTD</u> <u>(41967)</u>			
Louisiana State University - Baton Rouge		\$22,831	
		<hr/>	<hr/>
		\$22,831	\$0
<u>Research and Development Cluster:</u>			
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		
<u>Through: INTERNATIONAL AIDS VACCINE INITIATIVE</u> University of Louisiana at Lafayette		\$985,482	
		<hr/>	<hr/>
		\$985,482	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$985,482	\$0
Total for U.S. Agency for International Development		<hr/> <hr/>	<hr/> <hr/>
		\$1,483,258	\$0
MISCELLANEOUS			
KISATCHI NATIONAL FOREST	99.UNKNOWN		
<u>Direct Awards</u>			
Department of Culture, Recreation and Tourism - Office of Cultural Development		\$4,435	
		<hr/>	<hr/>
		\$4,435	\$0
HUMAN SERVICES BLOCK GRANT	99.Unkown		
<u>Through: CALCASIEU PARISH POLICE JURY (UNK)</u> McNeese State University		\$1,894	
		<hr/>	<hr/>
		\$1,894	\$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, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
MISCELLANEOUS (CONT.)			
<u>Research and Development Cluster:</u>			
NANOMANUFACTURED CATALYST - CIA	99.2014-14082600007		
<u>Direct Awards</u>			
Louisiana Tech University		\$68,201	
		<u>\$68,201</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$68,201</u>	<u>\$0</u>
Total for Miscellaneous		<u>\$74,530</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY (see Note C)		<u>\$11,548,270,897</u>	<u>\$1,950,736,608</u>
LOAN ACTIVITY			
U.S. HOUSING AND URBAN DEVELOPMENT			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII			
	14.228		
<u>Direct Awards</u>			
Division of Administration		\$1,144,098,959	
		<u>\$1,144,098,959</u>	<u>\$18,737,431</u>
Total for U.S. Housing and Urban Development		<u>\$1,144,098,959</u>	<u>\$18,737,431</u>
U.S. DEPARTMENT OF ENERGY			
ARRA - STATE ENERGY PROGRAM			
	81.041		
<u>Direct Awards</u>			
Department of Natural Resources - Office of the Secretary		\$4,112,266	
		<u>\$4,112,266</u>	<u>\$0</u>
Total for U.S. Department of Energy		<u>\$4,112,266</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, 2015

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
LOAN ACTIVITY (CONT.)			
U.S. DEPARTMENT OF EDUCATION			
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$1,241,471,460	
		\$1,241,471,460	\$0
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$17,668,351	
Louisiana State University Health Sciences Center - New Orleans		\$3,116,456	
Louisiana State University Health Sciences Center - Shreveport		\$1,532,097	
Louisiana Tech University		\$7,519,646	
McNeese State University		\$2,231,706	
Northwestern State University		\$1,936,608	
Southeastern Louisiana University		\$2,987,900	
University of Louisiana at Lafayette		\$10,468,041	
University of Louisiana at Monroe		\$5,307,879	
University of New Orleans		\$5,372,708	
		\$58,141,392	\$0
FEDERAL DIRECT STUDENT LOANS	84.268		
<u>Direct Awards</u>			
Baton Rouge Community College		\$16,815,190	
Bossier Parish Community College		\$34,335,846	
Delgado Community College		\$66,507,557	
Grambling State University		\$50,140,420	
Louisiana Delta Community College		\$4,255,860	
Louisiana State University - Eunice		\$6,356,156	
Louisiana State University - Shreveport		\$18,227,024	
Louisiana State University - Alexandria		\$7,374,647	
Louisiana State University - Baton Rouge		\$118,428,194	
Louisiana State University Health Sciences Center - New Orleans		\$55,955,066	
Louisiana State University Health Sciences Center - Shreveport		\$18,271,154	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
LOAN ACTIVITY (CONT.)			
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL DIRECT STUDENT LOANS: (Cont.)			
<u>Direct Awards: (Cont.)</u>			
Louisiana Tech University		\$28,615,703	
McNeese State University		\$24,483,922	
Nicholls State University		\$24,857,203	
Northwestern State University		\$37,684,723	
Nunez Community College		\$3,017,757	
River Parishes Community College		\$3,320,509	
South Louisiana Community College		\$5,229,729	
Southeastern Louisiana University		\$41,221,845	
Southern University - Baton Rouge		\$48,998,201	
Southern University - New Orleans		\$20,940,323	
University of Louisiana at Lafayette		\$52,599,567	
University of Louisiana at Monroe		\$36,172,931	
University of New Orleans		\$26,558,937	
		<hr/>	
		\$750,368,464	\$0
		<hr/>	
Total for Student Financial Assistance Cluster		\$808,509,856	\$0
		<hr/>	
Total for U.S. Department of Education		\$2,049,981,316	\$0
		<hr/> <hr/>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Student Financial Assistance Cluster:</u>			
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS			
	93.342		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,562,024	
Louisiana State University Health Sciences Center - Shreveport		\$6,952	
University of Louisiana at Monroe		\$1,434,336	
		<hr/>	
		\$8,003,312	\$0
		<hr/>	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
LOAN ACTIVITY (CONT.)			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
NURSING STUDENT LOANS	93.364		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$522,424	
McNeese State University		\$4,471	
Southeastern Louisiana University		\$17,500	
		<hr/>	
		\$544,395	\$0
		<hr/>	
Total for Student Financial Assistance Cluster		\$8,547,707	\$0
		<hr/>	
Total for U.S. Department of Health and Human Services		\$8,547,707	\$0
		<hr/>	
TOTAL LOAN ACTIVITY		\$3,206,740,248	\$18,737,431
		<hr/>	
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		\$14,755,011,145	\$1,969,474,039
		<hr/>	

(Concluded)

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

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

A. PURPOSE OF THE SCHEDULE

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the state of Louisiana to prepare a schedule of expenditures of federal awards for the period covered by the state's financial statements. The schedule is required to include total federal awards expended for each federal program, the program name, and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number for each program when the CFDA number is not available. To comply with this requirement, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a schedule of expenditures of federal awards. These individual schedules are combined and reported in the accompanying Schedule of Expenditures of Federal Awards (SEFA) for the State of Louisiana.

B. REPORTING ENTITY

The SEFA 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 OMB Circular A-133 are excluded as disclosed in note G.

C. BASIS OF ACCOUNTING

The information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America. Except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs:

Indirect Costs - Certain costs, such as those associated with budgeting, accounting, personnel administration, et cetera, benefit more than one program but are not readily assignable to the programs receiving the benefits. Some agencies, hospitals, and universities apply a federally-approved indirect cost rate to direct program costs to recover a portion of these indirect costs from federal grants or contracts. Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA.

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed-price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.68% of the acquisition cost provided by the federal government when the property is received by the state of Louisiana. Donations of property made by the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) are reported in the SEFA at the estimated fair value of the property when purchased with grant funds. The land was originally purchased as part of the ongoing recovery effort from the damage caused by hurricanes Katrina and Rita in 2005.

Supplemental Nutrition Assistance Program (known as the Food Stamp Program) - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) and Immunization Grants (CFDA 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to state agencies, hospitals, and universities.

Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and Hazard Mitigation Grant (CFDA 97.039) - Expenditures of certain programs within these grants are reported in the SEFA when the funds are approved. "Approval" is indicated by the Federal Emergency Management Agency's approval of award worksheets and the subsequent obligation of program funds for the state. Consequently, expenditures (activity) are recognized in the amount of the federal funds obligated rather than in the amount of the program expenditures incurred (see note J).

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2015, and the loan balance outstanding at June 30, 2014, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL, CFDA 84.268) Program are presented because FDSL are disbursed to recipients by the federal government.

STATE OF LOUISIANA

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

Note E presents the outstanding balance at June 30, 2015, in all programs with a loan component that have continuing compliance requirements.

**D. TRANSFERS OF FEDERAL FUNDS AMONG STATE
AGENCIES, HOSPITALS, AND UNIVERSITIES**

The SEFA presents expenditures (activity) of federal awards for the state agencies, including hospitals and universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient state agency, hospital, or university to be expended for the original program or, when allowed, by other federal programs. In those instances, the expenditures (activity) of federal awards are reflected for the agency that initially received the assistance from a federal, local, or other state government.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

E. LOANS AND LOAN GUARANTEES OUTSTANDING AND OTHER NON-CASH ASSISTANCE

The SEFA and related notes include certain loans and loan guarantees outstanding, as well as non-cash assistance as presented in the following schedule. Outstanding loan balances are only presented for those programs with significant compliance requirements other than repayment.

Loans and Loan Guarantees Outstanding		
CFDA Number	Program Name	Loans and Loan Guarantees Outstanding 6/30/2015
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$1,139,411,079
81.041	ARRA - State Energy Program	3,224,277
84.032	Federal Family Education Loans	1,130,317,992
84.038	Federal Perkins Loan Program - Federal Capital Contributions	50,511,660
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	7,138,936
93.364	Nursing Student Loans	541,626
Total Loans and Loan Guarantees Outstanding		<u>\$2,331,145,570</u>

Other Non-Cash Assistance		
CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,287,632,288
10.555	National School Lunch Program	20,134,606
10.565	Commodity Supplemental Food Program	15,148,006
10.569	Emergency Food Assistance Program (Food Commodities)	6,479,617
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	1,984,765
39.003	Donation of Federal Surplus Personal Property	5,227,640
93.268	Immunization Cooperative Agreements	68,120,975
Total Other Non-Cash Assistance		<u>\$1,404,727,897</u>

STATE OF LOUISIANA

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

F. 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, 2015, is presented in the following schedule. (Negative entries indicate recoupments of prior year benefit overpayments.)

State Portion (Benefits Paid)	\$204,670,614
Federal Portion (Benefits Paid)	1,476,528
Federal Portion - ARRA (Benefits Paid)	(261,983)
Federal Portion (Administrative Costs)	35,684,617
Total	<u><u>\$241,569,776</u></u>

**G. ENTITIES AUDITED BY EXTERNAL AUDITORS
OTHER THAN THE LEGISLATIVE AUDITOR**

External auditors other than the Louisiana Legislative Auditor audited certain entities included in the State of Louisiana's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2015. 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, 2014; December 31, 2014; or June 30, 2015.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Ascension - St. James Airport and Transportation Authority*	Louisiana Public Facilities Authority
Bossier Levee District	Louisiana Real Estate Commission
Bunches Bend Protection District	Louisiana Relay Administration 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 Medical Examiners
Greater New Orleans Expressway Commission*	Louisiana State Board of Nursing
Health Education Authority of Louisiana	Louisiana State Board of Practical Nurse Examiners
Jefferson Parish Human Services Authority*	Louisiana State Employees' Retirement System
Lafourche Basin Levee District	Louisiana State Law Institute
Legislative Budgetary Control Council	Louisiana State Police Retirement System
Legislative Fiscal Office	Metropolitan Human Services District*
Louisiana Beef Industry Council	Natchitoches Levee and Drainage District
Louisiana Cancer Research Center	Pontchartrain Levee District
Louisiana Citizens Property Insurance Corporation	Sabine River Authority
Louisiana Educational Television Authority	South Lafourche Levee District
Louisiana House of Representatives	Southeast Louisiana Flood Protection Authority-East*
Louisiana Housing Authority*	Southeast Louisiana Flood Protection Authority-West
Louisiana Housing Corporation*	Teachers' Retirement System of Louisiana
Louisiana Legislative Auditor	Tensas Basin Levee District
Louisiana Motor Vehicle Commission	

* These entities have separately-issued Single Audit Reports and, therefore, are not included in the attached Schedule of Expenditures of Federal Awards.

H. TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA, CFDA 20.223)

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development (LADOTD)/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA.

During fiscal year 2014, on November 6, 2013, a new TIFIA secured loan agreement for \$122 million was signed, which effectively canceled the previous agreement with the USDOT noted above for \$66 million. On November 14, 2013, LTA issued \$122 million of TIFIA LA1 Project bonds to evidence the obligation under the secured loan agreement to repay the loan made by USDOT. The proceeds of the bond sale were used to assist in refunding the \$66 million TIFIA bonds along with a portion of the 2005 Senior bonds, and pay the cost of issuance of the TIFIA bonds. As of June 30, 2015, the total principal remaining on the TIFIA note payable was \$121,950,000.

STATE OF LOUISIANA

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

I. REVOLVING LOAN PROGRAMSCapitalization Grants for Clean Water State Revolving Funds

Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2015, was \$220,015,919. Disbursements for new loans during the year ended June 30, 2015, totaled \$15,432,249. Non-loan program costs for the same fiscal year totaled \$512,875. Both loan and non-loan components are included in the accompanying SEFA.

Capitalization Grants for Drinking Water State Revolving Funds

Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468) include loans to community water systems both privately- and publicly-owned and nonprofit noncommunity water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana 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, 2015, was \$130,666,332. Disbursements for new loans during the year ended June 30, 2015, totaled \$10,170,375. Non-loan program costs for the same fiscal year totaled \$2,060,038. Both loan and non-loan components are included in the accompanying SEFA.

ARRA – State Energy Program Revolving Loan Fund

The U.S. Department of Energy allowed the state of Louisiana to use ARRA-State Energy Program (CFDA 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas (CNG) refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA for fiscal year 2012 and 2013, \$12,725,382 was transferred to the revolving loan fund and made available for future loans. There were no program funds transferred to the revolving loan fund for fiscal year 2015. As of fiscal year ended June 30, 2015, outstanding loans totaled \$3,224,277. Loans issued during fiscal year 2015 totaled \$375,338.

STATE OF LOUISIANA

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

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, 2015, the outstanding loan balance is \$5,128,821.

J. DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) AND HAZARD MITIGATION GRANT

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and for the Hazard Mitigation Grant (CFDA 97.039). As of June 30, 2015, the Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) had incurred Public Assistance program expenditures of \$645,348 and Hazard Mitigation program expenditures of \$37,146,565. These expenditures have not been included in the accompanying SEFA in accordance with the instructions (see note C) outlined in a memorandum from the U.S. Department of Homeland Security (DHS) (subject line: Audit of Eligible Stafford Act Claimed Costs). GOHSEP had incurred Public Assistance program expenditures of \$18,641,527 and Hazard Mitigation program expenditures of \$56,836,402 as of June 30, 2014; however, because Federal Emergency Management Agency (FEMA) had not obligated the funds, the expenditures were excluded from the fiscal year 2014 SEFA. FEMA obligated the funds during the current fiscal year, and they have been included in the accompanying SEFA as of June 30, 2015.

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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STATE OF LOUISIANA
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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 23, 2015

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397
Via email: dpurpera@lla.la.gov

Attn: Alana Davis, Audit Manager

Re: Control Weakness over TANF Work Verification Plan

Dear Mr. Purpera:

The following is submitted in response to your request dated October 26, 2015 regarding the aforementioned audit finding. In January and February 2015, the Department of Children and Family Services (DCFS) conducted and completed Strategies to Empower People (STEP) case review project. As a follow-up measure, in June 2015, STEP Case Managers reviewed ten of their assigned cases to ensure that documentation was in the Document Imaging System and had been correctly entered in the Jobs Automated System (JAS).

In July 2015, DCFS contracted with the Louisiana Workforce Commission (LWC) to administer the STEP program. DCFS will work with LWC to ensure that its caseworkers maintain and verify all documentation required under the STEP program.

As always, I remain available for discussion as may be requested.

Sincerely,



Suzy Sonnier
Secretary

cc: Kim Glapion-Bertrand, Deputy Secretary - Programs
Sharon Tucker, Deputy Secretary - Operations
Etta Harris, Undersecretary
Ben Foster, Audit Director





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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 20, 2015

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397
Via email: dpurpera@lla.la.gov

Attn: Alana Davis, Audit Manager

RE: Improper Employee Activity in Federal Programs

Dear Mr. Purpera:

The following is submitted in response to your request dated October 7, 2015, regarding the aforementioned audit finding. The Department of Children and Family Services (DCFS), through its Fraud and Recovery Unit, initiates a review of each employee who receives benefits under the programs administered, including the Supplemental Nutrition Assistance Program (SNAP). This internal investigative review identified improper activity by six employees – four were cited for Intentional Program Violations and two for violation of DCFS policy. The results of the DCFS investigation were properly reported to the U.S. Department of Agriculture and the Louisiana Legislative Auditor. None of the individuals cited by DCFS continue to be employed by the Department. DCFS is actively pursuing repayment of the funds.

DCFS maintains a zero tolerance for fraud, waste, and abuse. The Department prioritizes the implementation of strong policies and protocols in order to prevent and detect any possible fraud associated with programs it administers. DCFS will continue to review all employees and address any improper activity as expeditiously as possible.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Kim Glapion-Bertrand, Deputy Secretary - Programs
Sharon Tucker, Deputy Secretary - Operations
Etta Harris, Undersecretary
Ben Foster, Audit Director





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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 23, 2015

Daryl G. Purpera
CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804
Via email: dpurpera@lla.la.gov

Re: Inadequate Control over Child Care Assistance Program Attendance

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) does not concede how this is a finding. As was committed to in the state plan for the administration of the Child Care Development Fund, DCFS does have system reports that flag errors to identify potential program violations. The process of "back-scanning" is a necessity for a number of child care providers, particularly those who offer transportation. This process as justified was included in Department policy.

The Child Care Assistance Program transitioned to the Louisiana Department of Education (LDE) on July 1, 2015. Recommendations regarding potential enhancements to this process should be referred to LDE for consideration. As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Kim Glapion-Bertrand, Deputy Secretary - Programs
Sharon Tucker, Deputy Secretary - Operations
Etta Harris, Undersecretary
Ben Foster, Audit Director





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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 23, 2015

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397
Via email: dpurpera@lla.la.gov

Attn: Alana Davis, Audit Manager

Re: Inadequate Control over SNAP Documentation

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) is committed to ensuring accuracy of benefit determinations. Staff are trained to follow policy, supervisors are responsible for reviewing cases of their direct reports, and quality control staff randomly select cases to review for errors.

The Economic Stability (ES) Manager in each parish office where the errors were cited will conduct a conference with the individual eligibility worker and their supervisor to review the error and the associated policy requirements. DCFS Division of Operations has sent written communication reinforcing to all parish offices of their responsibility to review and clear the Pseudo SSN Listing Report issued on INFOPAC monthly. State Office Operations staff will monitor the report as well to ensure it is cleared monthly.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Kim Glapion-Bertrand, Deputy Secretary - Programs
Sharon Tucker, Deputy Secretary - Operations
Etta Harris, Undersecretary
Ben Foster, Audit Director





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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 23, 2015

Daryl G. Purpera
CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804
Via email: dpurpera@lla.la.gov

Re: Inadequate Control over TANF Eligibility Documentation

Dear Mr. Purpera:

The following is submitted in response to your request dated November 2, 2015, regarding the aforementioned audit finding. The Department of Children and Family Services (DCFS) Economic Stability Manager will conference with each supervisor and analyst who was assigned to a case cited, to review the error and associated policy requirement. In addition, the Temporary Assistance for Needy Families (TANF) Economic Stability Program consultants will focus their case reviews on the Kinship Care Subsidy Program (KCSP) for the next quarter.

DCFS will continue reinforce with all of our KCSP eligibility workers the requirements to maintain and verify all documentation required under the KCSP program. As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Kim Glapion-Bertrand, Deputy Secretary - Programs
Sharon Tucker, Deputy Secretary - Operations
Etta Harris, Undersecretary
Ben Foster, Audit Director





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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 23, 2015

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397
Via email: dpurpera@lla.la.gov

Attn: Alana Davis, Audit Manager

RE: Inadequate Controls Over Foster Care Payments

Dear Mr. Purpera:

The following is submitted in response to your request dated October 15, 2015 regarding the aforementioned audit finding. Please note that the Department subsequently reviewed the payment authorizations and have determined them to be allowable expenditures of the program.

The Department continues to enhance the foster care payment authorization process within the Common Access Front End system (CAFÉ) for both recurring and non-recurring payments. Through CAFÉ, foster parents can submit non-recurring reimbursement requests via the on-line portal. These requests are then routed electronically to the worker who reviews and submits to the supervisor for approval. Once approved by the supervisor, requests are submitted for payment. For recurring payments, workers will also process requests in CAFÉ. Upon completion by the worker, requests will be routed electronically to the supervisor for review, approval, and payment submission. DCFS anticipates these enhancements will resolve the issues noted in the finding.

In addition, in order to ensure that department policies are followed, foster care managers will review Department Policy 6-1605 with staff regarding foster care payments, expenditures and approvals.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Kim Glapion-Bertrand, Deputy Secretary - Programs
Sharon Tucker, Deputy Secretary - Operations
Etta Harris, Undersecretary
Ben Foster, Audit Director





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Bobby Jindal, Governor
Suzy Sonnier, Secretary

December 10, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397
Attn: Alanna Davis, Audit Manager

Re: Controls over Cost Allocation for Federal Programs

Dear Mr. Purpera:

The following is submitted in response to your request dated November 25, 2015 regarding the aforementioned audit finding. The Department of Children and Family Services (DCFS), through its Cost Allocation Unit, maintains a system of cost allocation processes and procedures that are compliant with 2CFR225-Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87) and the U.S. Department of Health and Human Services' (DHHS) implementation guide, ASMB C-10. The current DCFS Cost Allocation Plan has been reviewed and approved by DHHS's Cost Allocation Services (CAS) division in compliance with those standards.

The DCFS cost allocation system properly identifies the benefitting programmatic activity for reported expenditures. When the primary funding source is exhausted, these allowable expenditures may be financed by alternate available revenue sources. This financial reporting practice is allowable by the federal governing standards and is not required to be described in an agency's approved cost allocation plan. In the cases referenced, the changes in the data reporting mechanisms did not materially affect the accuracy of cost reporting.

With regard to the supporting documentation for the statistical data used in step 292; the Division of Administration/Office of Technology Services, which provides the reported data, has implemented a corrective action to ensure the supporting data will be maintained along with a copy of the monthly report.

As always, I remain available for discussion as may be requested.

Sincerely,

Suzy Sonnier
Secretary

cc: Benjamin Foster, Audit Director
Etta Harris, Undersecretary
Bridget Depland-Grant, Program Manager
Tonja Hayes, Cost Allocation Manager



CHANCELLOR'S OFFICE

615 City Park Avenue
New Orleans, LA 70119
Phone: (504) 762-3000 Fax: (504) 361-6697
www.dcc.edu

December 14, 2015

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

Re: Noncompliance with Student Financial Assistance Regulations

Dear Mr. Purpera:

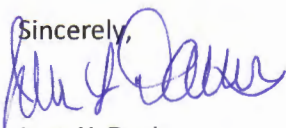
Delgado Community College has reviewed the audit finding, "*Noncompliance with Student Financial Assistance Regulations*". The College concurs in part that funds for two students were not returned within required timeframe as required by regulations guiding the Return of Title IV Funds. However, Delgado does not concur with the assertion that the College does not have a formal process to verify accuracy and completeness of student loan records maintained by the Department of Education. The College has taken the following steps to ensure that no such errors occur in the future.

Action Taken:

- The College has a formal process to verify the accuracy and completeness of the student loan records maintained by the Department of Education; however, the Banner System, which is used to calculate Return of Title IV, had a noted error in the fiscal year under audit. To address this challenge, effective Fall 2015 Semester, an updated reconstructed Banner system will now automatically process Federal Title IV funds, which will eliminate previous errors.
- The College Registrar's Office reports and our internal Return of Title IV reports are balanced daily to ensure accurate removal of ineligible aid is processed. This new policy will allow Financial Aid to process withdrawals in the allotted timeframe.

Should you need further information, please contact Ms. Rhondal King, Director of Student Financial Assistance, at rking1@dcc.edu or (504) 671-5051.

Sincerely,



Joan Y. Davis
Chancellor

cc: Steve H. Cazaubon, Interim Vice Chancellor for Business and Administrative Affairs
Darlene Fisher, Legislative Auditor
Rhonda King, Director of Student Financial Assistance

B-10



BOBBY JINDAL
GOVERNOR

STAFFORD OLIVIA PALMIERI
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

November 4, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA) letter dated October 20, 2015 the Division of Administration's Office of Community Development, Disaster Recovery Unit (OCD-DRU) is submitting its response to the audit finding titled "Inadequate Grant Recovery of Homeowners Assistance Program Awards."

As part of an ongoing partnership between OCD-DRU and the U.S. Dept. of Housing and Urban Development (HUD), we have announced a plan for providing additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. These guidelines resulted in the issuance of Action Plan Amendment (APA) No. 65, which, in combination with existing APA Nos. 58, 59 and 60, will allow more previously identified non-compliant recipients to return home and/or elevate and become compliant with the program.

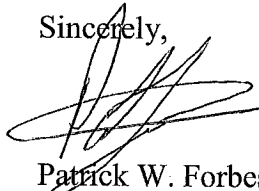
It should be noted that the non-compliant awards cited in your review were found as a result of OCD-DRU's ongoing monitoring and compliance review of applicant files. Since the last LLA audit, OCD-DRU has identified an additional \$263 million of non-compliant grants. This process has also resulted in \$213 million of previously non-compliant grants being removed from the list, either through documentation of compliance or grant recovery.

In conclusion, OCD-DRU 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-DRU 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
November 4, 2015
Page 2

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 the word 'Sincerely,'.

Patrick W. Forbes, P.E.
Executive Director

C: Stafford Olivia Palmieri
Thomas Groves
Ben Huxen
Marsha Guedry

BOBBY JINDAL
GOVERNOR



STAFFORD OLIVIA PALMIERI
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

December 3, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

As requested in the Legislative Auditor's letter dated November 19, 2015, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding titled "Inadequate Recovery of Small Rental Property Program Loans."

OCD/DRU's primary focus for the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, i.e., creating affordable housing, as opposed to foreclosure and/or recapture of funds. OCD-DRU has allocated approximately \$649 million to the SRPP program to fund approximately 4,500 applicants and maintains an ongoing monitoring process to ensure compliance.

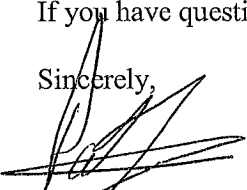
OCD-DRU and the Louisiana Housing Corporation (LHC) worked with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant applicant's situation and to formulate an approach to collection efforts if needed. The collection guidelines were approved by HUD on June 20, 2014.

For the fiscal year ended June 30, 2015, OCD-DRU has identified a total of 186 applicants with awards totaling \$18,034,418 who are noncompliant with the terms of their loans. To date, 36 of these files are now compliant, totaling \$3,634,179. OCD-DRU will continue to work with its applicants to assist noncompliant property owners to come into compliance with the program.

The contact person responsible for the corrective action is Lisa Bergeron, project manager of the SRPP for LHC.

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

Sincerely,



Patrick W. Forbes, P.E.
Executive Director
Office of Community Development



BOBBY JINDAL
GOVERNOR

State of Louisiana
Governor's Office of Homeland Security
and
Emergency Preparedness

KEVIN DAVIS
DIRECTOR

November 3, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third St.
Baton Rouge LA 70804

RE: Hazard Mitigation Grant Program Awards Identified for Grant Recovery

Dear Mr. Purpera,

I have reviewed the finding in the letter dated October 20, 2015 from your office, which covers activities for Fiscal Year 2015 of the Division of Administration (DOA) Office of Community Development (OCD) – Disaster Recovery Unit (DRU) for the Hazard Mitigation Grant Program (HMGP). Effective August 29, 2015, this program transitioned to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP).

GOHSEP management is actively pursuing recovery of the grant funding in question. The OCD-DRU HMGP grant program issued 11,250 grant awards totaling approximately \$630 million to perform mitigation measures primarily for the elevation and reconstruction of homes damaged during Hurricanes Katrina and Rita. In order to provide homeowners with the ability to perform the mitigation measures the program was required to advance a portion of the proceeds to begin the mitigation work. In a small fraction of the cases, homeowners/contractors did not perform the work as required by the program. In those cases, the homeowners/contractors are required to repay the grant funding to the State.

As of the date of this response, GOHSEP has either entered into repayment agreements or filed lawsuits against all homeowners identified as not complying with the terms of the grant, and we are actively pursuing contractors through repayment agreements and/or lawsuits. We are actively engaged with the U.S. Department of Homeland Security Office of Inspector General for those contractors/homeowners that are believed to have committed fraud. We have met with members of the State Licensing Board for Contractors who have agreed to assist in revocation of contractors licenses in appropriate cases. We have engaged the State Office of Debt Recovery to assist in collection of outstanding judgments. Of the \$24.8 million in grant funding

Daryl Purpera
November 3, 2015
Page 2

identified by the LLA, the Division has recovered approximately \$2.5 million and is using all available resources to pursue the remaining funds that have not been spent for eligible mitigation activity. The anticipated completion date for either repayment agreement or the filing of lawsuits is March 31, 2016.

The person responsible for this corrective action is Mark Riley, Deputy Director of Recovery. If you have any further questions, please contact me at (225) 925-7345 or by email at Kevin.Davis@la.gov.

Sincerely,

A handwritten signature in blue ink that reads "Kevin Davis". The signature is written in a cursive style with a large initial "K" and "D".

Kevin Davis

KD:MR:ct

BOBBY JINDAL
GOVERNOR



STAFFORD PALMIERI
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Finance and Support Services

December 3, 2015

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

Dear Mr. Purpera:

Under the direction of a newly appointed Deputy Undersecretary, management of the Division of Administration's (DOA) Office of Finance and Support Services (OFSS) has implemented procedures to strengthen existing internal controls over the financial reporting process. Some of the procedures include:

- A comprehensive review of the checklists used for the preparation and review of the Schedule of Expenditures of Federal Awards (SEFA) and Annual Fiscal Report (AFR) is in process to ensure adequate controls are in place. Such review includes steps to ensure that checklists are properly updated, amounts reported are accurate, adequate supporting documentation is obtained, and multiple levels of review exist.
- Training has been scheduled for OFSS management and staff within the Financial Reporting Unit for the preparation of the SEFA and AFR. This training will be conducted on an annual basis prior to completing the reports for each fiscal year. The focus of these training sessions will include:
 1. The online SEFA reporting portal and the Office of Statewide Reporting and Accounting Policy's (OSRAP's) instructions for entering information into the portal.
 2. The elements of the checklists used in the preparation of the AFR and SEFA.
 3. The responsibilities for reviewing both the AFR and SEFA.
- Mechanisms have been put in place to ensure the existence of adequate supporting documentation and the calculation for judgments, claims, and similar contingencies incorporates the effect of annual payments on the accrued interest.

The issues noted by the Legislative Auditor have been addressed and communicated to OSRAP. The fiscal year 2015 Comprehensive Annual Financial Report (CAFR) and SEFA for the State of Louisiana accurately reflect activity for DOA.

Daryl Purpera, Legislative Auditor
December 3, 2015
Page 2

If you have any questions or need additional information, please contact Charlotte Hawkins, Accounting Manager, Financial Reporting Unit, via email at charlotte.hawkins@la.gov or by telephone at (225) 342-5277.

Sincerely,

A handwritten signature in blue ink that reads "Marella A. Houghton". The signature is written in a cursive style.

Marella A. Houghton, CPA
Deputy Undersecretary

Cc: Stafford Palmieri
Jessica Starns
Afranie Adomako, CPA
Marsha Guedry, CPA
Kerri Traxler
Charlotte Hawkins, CPA

MH:ch

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

January 20, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Compilation of the Schedule of Expenditures of Federal Awards

Dear Mr. Purpera:

As requested in the letter from your office dated January 14, 2015, the Division of Administration, Office of Statewide Reporting & Accounting Policy (OSRAP) is submitting a response to the audit finding entitled "Inadequate Controls over Compilation of the Schedule of Expenditures of Federal Awards."

An initiative was undertaken this past year to automate all of OSRAP's reporting responsibilities including the Comprehensive Annual Financial Report (CAFR), Schedule of Expenditures of Federal Awards (SEFA), and others. The initiative was undertaken with the goals of issuing more timely financial reports and reducing the risk of errors in the information contained in these reports. The automation involved a complete overhaul to the compilation processes – from how the information is collected to how the reports are compiled.

With such a comprehensive change to the SEFA compilation process, staff reductions, and the contemporaneous compilation of the CAFR – which experienced its own process overhaul – OSRAP was inhibited from reviewing the SEFA with the usual rigor. OSRAP acknowledges its responsibility to prepare the SEFA in accordance with OMB Circular A-133 and to maintain a system of internal controls to facilitate that objective. OSRAP concurs with the recommendation in the finding that the SEFA review process should be strengthened.

To that end, OSRAP will implement the following corrective actions:

- Increase Training to Agencies on SEFA Requirements and Instructions – OSRAP will directly contact agencies to provide one-on-one guidance to agencies on how to enter information in the SEFA portal application. Specifically, OSRAP will provide guidance to those agencies with loan and loan guarantee program components to ensure agency

personnel responsible for submitting SEFA information are fully aware of the information to include on the SEFA Form and the Loan Information Form.

- Increase Training to OSRAP Staff on SEFA Requirements – OSRAP will conduct in-house training on SEFA requirements including the basis for determining the expenditures of federal awards, the requirements of the SEFA, and how the SEFA should be organized and presented. OSRAP will develop policies, procedures, checklists, etc. based on these requirements and the manner in which data is collected through the portal in order to provide an easy-to-follow work plan.
- Increase Levels of Review of Final SEFA Draft – OSRAP managers weren't available to review the SEFA this year due to the contemporaneous preparation of the Comprehensive Annual Financial Report. Going forward, CAFR work assignments for managers will be reduced to allow for additional review of the SEFA.
- Develop and Review Reports Comparing Current and Prior Year Expenditures by Agency, Program, and Assistance Type - Many of the errors noted in the finding could have been detected by comparing current and prior year expenditure amounts by agency, program and assistance type. Such a review may identify incomplete or inaccurate data entry by agencies. OSRAP will develop and perform analytical review on these reports.

If you have any questions, please feel free to contact me.

Sincerely,



John B. McLean, CPA
Acting Director
Division of Administration – OSRAP



Office of the President

November 5, 2015

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

RE: Untimely Determination of Students' Withdrawal Dates

Grambling State University concurs that determination of Students' Withdrawal Dates was not done within the required timeframes. The following will address this matter:

- Currently, Grambling State University faculty members are responsible for competent and effective performance of their duties. Those duties include instruction and all of the related processes.
- The University is revising the existing policy on faculty responsibility to clearly articulate the expected behaviors, timelines, and sanctions related to failure to comply.
- The Provost/Vice President for Academic Affairs is appointing a committee consisting of a dean, a department head, and faculty members to draft the revised policy for submission to and approval by the University Policies and Procedures Committee by the close of the Fall 2015 semester.
- In addition, the President and the Provost/Vice President for Academic Affairs will send a joint letter of concern and expectation to the faculty that stresses the importance of timely grade submission and response to the Unofficial Withdrawal Report

Ms. Rachel Davis, Controller, is responsible for oversight of the corrective action plan noted above.

If you have any questions, please contact me or Mr. Leon Sanders, Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Willie D. Larkin, Ph.D.
President

WDL:jj



State of Louisiana

Department of Health and Hospitals
Office of Citizens with Developmental Disabilities

November 2, 2015

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804

Dear Mr. Purpera:

Re: Official Response to Legislative Auditor Finding

Our office is in receipt of the Single Audit Report mailed to Secretary Kliebert on October 20, 2015.

The Office for Citizens with Developmental Disabilities (OCDD) partially concurs with the Legislative Auditor finding of Improper Payments to Waiver Services. The report states that waiver services were not documented and billed in accordance with established policies. The report states that there was inadequate documentation to support billed claims at 2 of the 3 providers reviewed, including lack of timesheets, progress notes, and service logs, and lack of approvals on documentation.

In the review of one of the providers, the reviewers discounted an entire claim that covered a 2 week period, although all the required documentation may have been available for all except for one shift or for one day for this entire period. This is the part of the audit that we do not concur with.

Paul Rhorer, a Program Manager with OCDD, has contacted the Region V Local Government Entity to discuss the findings of Improper Payments to Waiver Providers and to have this office schedule a training with providers in their area to go over the report.

Thank you for your assistance with this matter. Should you have any questions and/or concerns, please contact Paul Rhorer at (225) 342-8804 or by email at paul.rhorer@la.gov.

Sincerely,

A handwritten signature in blue ink that reads "Mark A. Thomas".

Mark A. Thomas
Assistant Secretary, OCDD

MAT:pr:eb



State of Louisiana
Department of Health and Hospitals
Office of Management and Finance

November 23, 2015

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

Dear Mr. Purpera:

Please allow this response to serve as the official response for both the Management Letter and the Single Audit Report in reference to the finding regarding **Improper Uncompensated Care Payments to Two Hospitals**.

- DHH concurs with the finding.
- Corrective Action:

Regarding the DSH paid to New Orleans East Hospital prior to obtaining the documentation required per the state plan, DHH will make procedural changes to make sure this required documentation is obtained prior to making the DSH payments.

The required documentation has since been obtained and DHH has verified that the amount of DSH that has been paid to New Orleans East is not overstated.

Regarding the DSH overpayment to Eastern Louisiana Mental Health System, DHH will make procedural changes to ensure that the most recently filed cost report is utilized to ensure that the DSH payment does not exceed 100% of the hospital's documented uncompensated care costs.

DHH will adjust the DSH payment to Eastern Louisiana Mental Health System to reflect 100% of its uncompensated care costs based on the most recently filed cost report.

November 23, 2015

Page 2

The above corrective action plan is anticipated to be completed by December 31, 2015. You may contact Derek Stafford at (225) 342-3927 regarding the action to be taken related to this finding.

Sincerely,



W. Jeff Reynolds
Undersecretary

JR:DS

CC: Ruth Kennedy, Medicaid Director
Jen Steele, Deputy Medicaid Director
Pam Diez, Fiscal Director



State of Louisiana
Department of Health and Hospitals
Bureau of Health Services Financing

November 9, 2015

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

RE: Inadequate Controls over Non-Emergency Medical Transportation (NEMT) Services

Dear Mr. Purpera:

The Department of Health and Hospitals concurs with the above finding.

Pursuant to identification by LLA in 2014 of a questionable contract arrangement between the NEMT provider and a medical services provider, as well as possible violations of member freedom of choice, DHH staff met with the NEMT provider to discuss the findings. DHH communicated that neither the Department nor its transportation dispatch vendor recognizes any contractual relationship between and NEMT vendor and medical services provider. Our staff further advised that all Medicaid recipients enrolled in the fee-for-service delivery model must be given freedom to choose their provider. The NEMT transportation provider acknowledged and advised that future trips would be arranged accordingly.

Effective December 1 2015, NEMT services for all Medicaid enrollees will be arranged and provided by the five risk-bearing Bayou Health Plans and DHH will no longer operate a fee-for-service delivery system for NEMT. For services prior to that date, the following corrections actions will be taken to aid in identifying any payments for NEMT services that were made in violation of Medicaid rules and regulations governing recipient freedom of choice:

- By January 1, 2016, we will obtain written documentation that the prior contractual agreement referenced in the finding has been terminated as reported by the provider.
- By April 1, 2016 BHSF will initiate letters to each Medicaid enrollee for whom an NEMT claim was paid to the NEMT provider in question where there is a companion claim for same day services by the medical provider in question, requesting they contact us. We will ask whether they were afforded freedom to choose their NEMT provider to transport them to the medical service provider.
- By July 1, 2016, any identified payments made to the provider that are not in compliance with Medicaid NEMT rules and regulations in effect on the date of service, will be referred to DHH Program Integrity for initiation of recoupment.

November 9, 2015

Page 2

The lead individual responsible for the above corrective actions is Mr. Jode Burkett, Medicaid Program Manager at (225) 342-2094 or jode.burkett@la.gov. John Korduner, Medicaid Program Manager and Chief of Medicaid Program Integrity will have responsibility for recoupment activity, if applicable.

If additional information is needed, you may contact Mr. Burkett or myself.

Sincerely,



J. Ruth Kennedy
Medicaid Director

JRK



State of Louisiana
Department of Health and Hospitals
Office of Behavioral Health

October 30, 2015

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

Dear Mr. Purpera,

Thank you for the opportunity to respond to your finding of **Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims**. In response to the finding presented, the Office of Behavioral Health (OBH) offers the following response:

The finding states that the state failed to ensure timely filing of Medicaid claims under the Louisiana Behavioral Health Partnership (LBHP) due to failure to obtain the original submission date of the claim. OBH concurs with this finding and corrective action has already been implemented. Upon identification of this issue, the department notified the Statewide Management Organization contractor for the LBHP, Magellan, that in order to improve the efficiency of OBH's audit and validation of Magellan's compliance with the contract requirements for claims administration, Magellan is required to submit the claim received date on all encounters that are submitted to the Medicaid Fiscal Intermediary (Molina). In December of 2014, the submit date was available on encounter files going forward. The edit triggered an educational notification to Magellan when the received date was not submitted on Magellan encounters. Subsequently, as of March 1, 2015, testing was completed between Magellan and Molina on the edit. After the educational period passed, any encounter without a claim received date is denied per this system change effective September 1, 2015.

The second issue you assert is that the department did not conduct the necessary monitoring while the edit was set to "educational" instead of "deny" for the six month period of March 1 – August 31, 2015. As a result, the department has instituted the following corrective action plan:

The department contracts with Myers and Stauffer to perform encounter validation as part of the External Quality Review audit function. Currently, Molina generates a weekly report to the department detailing encounters that do not meet timely filing based on the submission date compared to the date of service. Going forward, Myers and Stauffer will monitor this report as part of its encounter validation and include its findings and outcomes specific to timely filing as a supplement to its monthly report.

Thank you for your consideration and attention to this matter. Should you have any subsequent questions, please do not hesitate to contact Cindy Rives in my office at 225.342.1936.

Sincerely,

A handwritten signature in black ink that reads "Rochelle Head-Dunham M.D." The signature is written in a cursive, flowing style.

Rochelle Head-Dunham, M.D.
Assistant Secretary/Medical Director

Cc: Kathy Kliebert, Secretary
Jeff Reynolds, Undersecretary
Pam Diez, Fiscal Director

RHD/jk



State of Louisiana
Department of Health and Hospitals
Office of Management and Finance

August 20, 2015

Mr. Daryl G. Purpera, CPA, CFE
Office of the Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Monitoring of Required Medical Loss Ratio

Dear Mr. Purpera,

The Department of Health and Hospitals (DHH) has reviewed the reportable audit finding titled "Inadequate Monitoring of Required Medical Loss Ratio Reporting" and we concur with the finding.

DHH will have the questioned audits completed by February 28, 2016.

If you have any questions or need any additional information, please contact me at 225-342-6726 or by e-mail at jeff.reynolds@la.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "W. Jeff Reynolds".

W. Jeff Reynolds
Undersecretary

c: Kathy H. Kliebert, Secretary



State of Louisiana
Department of Health and Hospitals
Office of the Secretary

11/5/2015

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

Re: Lack of Controls over Federal Cash Management Requirements

Dear Mr. Purpera,

Management of the Department of Health and Hospitals (DHH) concurs with the finding relative to lack of controls over Federal Cash Management Requirements. DHH management has updated procedures to ensure future compliance.

Ms. Pam Diez, Fiscal Management Director, is responsible for corrective action. She can be reached at 225-342-1483 or via e-mail at pam.diez@la.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Jeff Reynolds".

W. Jeff Reynolds
Undersecretary



State of Louisiana
Department of Health and Hospitals
Office of Behavioral Health

September 18, 2015

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

Dear Mr. Purpera,

Thank you for the opportunity to respond to your finding of **Noncompliance with Medicaid Regulations for External Quality Review Reports – Louisiana Behavioral Health Partnership**. In response to the finding presented, the Office of Behavioral Health (OBH) offers the following response:

The finding states that no External Quality Review (EQR) report was submitted to the Centers for Medicare and Medicaid Services (CMS) for the period of March 2013 through August 2015. OBH concurs in part. On September 3, 2015, OBH transmitted the EQR report to CMS for the period of March 1, 2013 through February 28, 2014. Please see the enclosed transmittal letter for reference. The reports for the remaining time period of March 2014 through August 2015 are in the process of being completed and will be submitted to CMS timely.

Thank you for your consideration and attention to this matter. Should you have any subsequent questions, please do not hesitate to contact Karen Stubbs in my office at 225.342.1562.

Sincerely,

A handwritten signature in black ink that reads "Rochelle Head-Dunham M.D." with a stylized flourish at the end.

Rochelle Head-Dunham, M.D.
Assistant Secretary/Medical Director

Cc: Kathy Kliebert, Secretary
Jeff Reynolds, Undersecretary
Pam Diez, Fiscal Director
Ruth Kennedy, Medicaid Director

Enclosure [1]

RHD/jk



State of Louisiana
Department of Health and Hospitals
Office of Management and Finance

November 2, 2015

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

Re: Non-compliance with Third Party Liability Requirements

Dear Mr. Purpera,

Management of the Department of Health and Hospitals (DHH) concurs with the finding relative to non-compliance with third party liability requirements. DHH had planned to migrate 100 percent of the Medicaid population to a managed care delivery model by early 2016 at which time the MCO plans would have been responsible for identifying and collecting from the TPL responsible for the medical services rendered. Even without the latest migration, 80 percent of the Medicaid recipients are enrolled in managed care plan, leaving only 20 percent of the population that warrants this finding. DHH did pursue an RFP for the services in question but it was canceled upon guidance and direction from the Division of Administration (DOA) in March 2015. Furthermore the funding associated with the aforementioned RFP was cut during budget cuts last year.

DHH will request funding to support a contract for TPL activities. DHH will then develop a request for proposals (RFP) that will meet the federal requirements for TPL activities to be released January 2016 with a start date of July 1, 2016. Chris Ourso is responsible for the corrective action. Ms. Ourso can be reached via e-mail at chris.ourso@la.gov or via phone at 225-342-6297.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Jeff Reynolds".

W. Jeff Reynolds
Undersecretary

Bobby Jindal
GOVERNOR



Kathy H. Kliebert
SECRETARY

State of Louisiana
Department of Health and Hospitals
Office of the Secretary

November 19, 2015

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

Re: Inadequate Controls over Reporting of Sub recipients

Dear Mr. Purpera,

Management of the Department of Health and Hospitals (DHH) concurs with the finding relative to inadequate controls over reporting of sub recipients. DHH management will review and update procedures to ensure future compliance.

Ms. Pam Diez, Fiscal Management Director, is responsible for corrective action. She can be reached at 225-342-1483 or via e-mail at pam.diez@la.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Jeff Reynolds".

W. Jeff Reynolds
Undersecretary



State of Louisiana
Department of Health and Hospitals
Office of the Secretary

December 3, 2015

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

Re: Inadequate Monitoring of Sub recipient Audits

Dear Mr. Purpera,

Management of the Department of Health and Hospitals (DHH) concurs with the finding relative to inadequate monitoring of sub recipient audit. DHH management will review and update procedures to ensure future compliance.

Ms. Pam Diez, Fiscal Management Director, is responsible for corrective action. She can be reached at 225-342-1483 or via e-mail at pam.diez@la.gov.

Sincerely,


W. Jeff Reynolds
Undersecretary



State of Louisiana

Department of Health and Hospitals

December 4, 2015

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70821

Dear Mr. Purpera:

In response to the November 25, 2015 letter from Barrett Hunter summarizing the audit conducted on the Department of Health and Hospitals, Office of Public Health (DHH/OPH) Immunization Program, I partially concur with the reportable audit finding related to "Inadequate Monitoring of Vaccines." Staffing shortages did delay a few compliance visits to Vaccines for Children (VFC) providers in OPH Region 5 in State Fiscal Year 2015. The OPH Immunization Program had focused on the required performance measure and not on the requirements for identifying and selecting providers. While the Immunization Program did not conduct several of the required compliance visits within the prescribed time period, I do not concur with the alleged finding that the program failed to adequately monitor the storage and handling of vaccines, as the program has other systems in place to ensure provider accountability.

The region's Immunization Consultant position responsible for the site visits transitioned among four staff between June 2013 and June 2015 as outlined below. Both OPH Region 5 and Immunization Program personnel posted, interviewed, hired, oriented, and trained all four individuals.

Name of VFC Staff Member	Dates of Service
Tiffany Shelton	06/03/13 to 08/23/13 (Resigned)
Shontae Blount	08/15/14 to 09/14/14 (Resigned)
Charlotte Fontenot	01/05/15 to 02/23/15 (End of Probationary Position)
Mary Celina Reed	06/15/15 to present

In collaboration with Region 5 administration, the Immunization Program has since worked diligently to recruit, train, and retain competent staff. In addition, we have continued our efforts to comply with all Centers for Disease Control and Prevention (CDC) mandates for visits. We are pleased to report that the current Immunization Consultant in OPH Region 5 responded very well to her training and is working efficiently.

Mr. Purpera
December 4, 2015

The three VFC providers identified in the audit have since received the mandated visits prior to being reviewed by the Legislative Auditors, as outlined below.

VFC Provider Identification Number and Provider Name	Recent Visit(s)
LAA000039 - Jacobs Family Medical Clinic	01/15/15 - Contact 09/10/15 - Compliance visit
LAA000641 - DeQuincy Medical Clinic	09/21/15 - Compliance visit
LAA000856 - Rachel Z. Chatters, MD	11/18/15 - Compliance visit

A discrepancy from the audit should be pointed out. In VFC operations, compliance visits are only one mechanism to assure vaccine accountability. Numerous other training and contact mechanisms are used to assure that vaccines are properly ordered, received, stored, utilized, accounted for, and managed by providers. Although the three OPH Region 5 provider sites in question were not subject to compliance visits during the audited period, vaccine integrity, accountability and efficacy were not compromised, as evidenced by other accountability mechanisms employed by the Program.

The DHH/OPH Immunization Program screens and trains VFC providers before they are approved for ordering vaccines. The following table shows the three VFC providers in OPH Region 5 were long-term participants in the VFC program during the audit. All visits have ensured vaccine accountability.

VFC Provider Identification Number and Provider Name	Visits
LAA000039 - Jacobs Family Medical Clinic	10/11/10 - Compliance 02/10/11 - Compliance follow-up 08/17/12 - Compliance 10/25/12 - Compliance follow-up 09/08/14 - Inventory visit/storage and handling issues 12/10/14 - Inventory visit 01/22/15 - Inventory visit 01/15/15 - Contact 09/10/15 - Compliance
LAA000641 - DeQuincy Medical Clinic	06/17/09 - Compliance 07/15/10 - Compliance 02/10/11 - Compliance follow-up 02/28/11 - Compliance follow-up 07/08/11 - Compliance 07/27/12 - Compliance 01/31/13 - Compliance follow-up 04/05/13 - Compliance follow-up

Mr. Purpera
 December 4, 2015

	09/21/15 - Compliance
LAA000856 - Rachel Z. Chatters, MD	05/11/11 - Compliance 06/23/11 - Compliance follow-up 05/30/12 - Compliance 06/13/12 - Compliance follow-up 07/02/14 - Inventory Visit 07/25/14 - Inventory Visit 09/08/14 - Inventory Visit 11/18/15 - Compliance

Our system for vaccine accountability, which is approved by CDC, is known as Vaccine Ordering Management System (VOMS). Our vaccine ordering process practice is part of order quantity improvement, which enables us to manage vaccine orders and distribution more effectively.

Prior to the VOMS system, like most state Immunization Programs across the nation, all orders were manually submitted. Louisiana OPH began electronic conversion with a pilot in June 2010, which was successfully completed in December 2011 with all active Vaccines for Children (VFC) provider practices. This represented the training of over 700 VFC sites and over 2,500 physicians, nurses, hospitals and other caregivers that are enrolled in the VFC Program. This training practice is still on-going as new VFC providers enroll.

VOMS usage, which is required as part of being a VFC provider, is an efficient accounting system that eliminates paper, fax, telephone ordering, doses administered/inventory forms and the burden of not knowing if the order was placed or got lost. As each and every VFC provider administers vaccine and uses VOMS in real time, each dose administered is accounted for and is reflected in the inventory which enables us to determine vaccine needs for the VFC practice in an effective and efficient way. Failure to use VOMS correctly jeopardizes VFC participation. Orders are approved based on their usage and inventories at hand. VOMS provides the Immunization Program and CDC constant visibility to the vaccine inventories held at the distributor locations and at provider locations.

Proper vaccine storage and handling practices play a very important role in protecting Louisiana's Federal vaccine allotment. The State uses many mechanisms to ensure the safety, security, and viability of our Immunization resources. Vaccine quality is the shared responsibility of many stakeholders from the time a vaccine is manufactured until it is administered. The DHH/OPH Immunization Program receives and utilizes national guidance for vaccine-storage units and thermometers, strategies for maintaining the cold chain, routine storage and handling practices, inventory management, and emergency procedures to assure the efficacy of vaccine inventories in the state.

Unfortunately, staffing shortages resulted in the DHH/OPH Immunization program being unable to visit all providers in Region 5 during the audited period. However, this deficiency was corrected prior to the audit, and we now have stable, dedicated staff within that Region. In

Mr. Purpera
December 4, 2015

addition, we have devised a visit accountability plan to ensure these situations do not happen again in any of OPH's nine administrative regions. Along with our newly devised visit accountability plan, the Immunization Program is using the CDC's electronic system, PEAR (Provider Education Assessment and Reporting). This tool will assist in visit accountability, allowing reporting by individual regions, by individual staff as well as the entire State.

We have enclosed for your review a corrective action plan for VFC compliance visits. If you have any questions or need additional information, please do not hesitate to contact Stacy Hall, OPH Immunization Program Director at stacy.hall@la.gov or 504-838-5300.

Sincerely,



J.T. Lane
Assistant Secretary
Office of Public Health



State of Louisiana
Department of Health and Hospitals
Office of Public Health

December 7, 2015

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

Dear Mr. Purpera:

Re: Noncompliance with Vendor Monitoring and Cost Containment Requirements

The DHH OPH WIC Program (WIC) concurs with the finding as presented in the audit report. This concurrence is based on identical findings noted in the 2013 Louisiana Legislative Auditor (LLA) Performance Report. As a result of the 2013 LLA Performance Report, the Louisiana WIC Program has been placed under a Federal Moratorium restricting the onboarding of new WIC approved Vendors pending improvement of cost containment, vendor management and vendor integrity practices. Under the federally imposed moratorium, USDA National headquarters and the regional office has provided close guidance, assistance and oversight since 2014 to ensure the Louisiana WIC Program has sustainable, data driven vendor operations processes in place.

The Louisiana WIC Program is working closely with USDA to revamp vendor peer group structure, developing a sustainable procedure for identifying high-risk vendors and establishing a procedure to more closely monitor above 50 (A50) Vendors. It is anticipated that all findings will be corrected and all updated procedures will be fully implemented by October 1, 2016. Monica McDaniels, Director of Nutrition Services, is responsible for ensuring the corrective actions are implemented by this date. She can be reached via email Monica.McDaniels@la.gov or via telephone at 225-342-7988.

Sincerely,

A handwritten signature in blue ink, appearing to read "J.T. Lane", with a long horizontal flourish extending to the right.

J.T. Lane
Assistant Secretary
Office of Public Health



BOBBY JINDAL, Governor

Office of Juvenile Justice

MARY L. LIVERS, MSW, PH.D., Deputy Secretary

January 7, 2016

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 Failure to Ensure Subrecipients Received Required Audits. The Office of Juvenile Justice (OJJ) does concur that the agency has a responsibility for ensuring that the subrecipients' audit reports are received and reviewed.

The agency has already implemented a plan to complete this process on an annual basis. To do so, the Program Specialists, who monitor each of the local courts, will request the A-133 Audit Report from the local courts. If the court doesn't have the A-133 Audit Report, the Overall Audit Report will be requested in order to review the Schedule of Expenditures for Federal Awards to determine if an A-133 Audit was required. The Program Manager will create and maintain a spreadsheet of all reports received and reviewed. If there are findings in the audit report, the OJJ will notify the court, in writing, and request to be notified when the corrective actions are completed. The Program Manager will also note on the spreadsheet if the local court was not required to have an audit based on the amount of federal awards the court received that fiscal year.

Sincerely,

A handwritten signature in blue ink that reads "Mary Livers".

Mary L. Livers, Ph.D., MSW
Deputy Secretary



BOBBY JINDAL, Governor

Office of Juvenile Justice

MARY L. LIVERS, MSW, PH.D., Deputy Secretary

January 7, 2016

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 Inaccurate Billing of Foster Care Administrative Costs related to Title IV-E (Foster Care). The Office of Juvenile Justice (OJJ) does concur, in part, with the finding. The agency sought to make changes with regard to the Random Moment Sampling or Estimation Methodology of Foster Care billable payroll charges as a result of the Louisiana Government Efficiencies Management (GEMS) initiative.

The GEMS consultants convened the OJJ, Sequoia (the agency's Title IV-E contractor) and the Department of Children and Family Services (the state's Title IV-E Lead Agency), we reviewed the methodology that was currently in place and changes were made as a result of discussions and recommendations made by the GEMS team. Upon making the recommended changes, the agency realized a decrease in the amount of Administrative Cost reimbursements. It has not been determined whether the changes made and the resulting decrease in reimbursements indicate that the previous reimbursements were overstated or if the changes made only resulted in the agency receiving a decreased reimbursement. The Federal Partners had not raised any issues or concerns with the methodology that was previously in place, nor had the Department of Children and Family Services.

The OJJ does, however, concur with the finding associated with the total expenditures used in OJJ's Indirect Cost Rate calculation. As a result of the finding, the agency's Administrative Program Director, will consult with our contractor, Sequoia, and initiate a method of verifying the data used to compile the Indirect Cost Rate report. This method will include, but not be limited to, comparing the 2G00 ISIS report figures to the totals represented in the proposed report. We will also request and review the working papers of the contractor to make sure that figures are represented properly.

Sincerely,

A handwritten signature in blue ink that reads "Mary L. Livers".

Mary L. Livers, Ph.D., MSW
Deputy Secretary



BOBBY JINDAL, Governor

Office of Juvenile Justice

MARY L. LIVERS, MSW, PH.D., Deputy Secretary

January 7, 2016

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 Unsupported and Unapproved Rates for Residential Care Facilities related to Title IV-E (Foster Care).

The Office of Juvenile Justice (OJJ) does concur, in part, that the agency has a responsibility for setting rates and developing a rate methodology that is reasonable and consistent using only allowable, allocable expenses. However, we do feel that, as the sub-recipient, we should be able to adopt the methodology set in place by the recipient, which is the Department of Children and Family Services (DCFS), the state's Lead Title IV-E Agency. The OJJ has met multiple times with the DCFS and Federal Partners, who are representatives from Federal Child and Family Programming, expressing these concerns and seeking a resolution.

Currently, we are awaiting feedback from the Federal Partners and the DCFS on direction related to rates and a consistent rate methodology. The OJJ plans to continue to work closely with the DCFS and the Federal Partners to ensure we either adopt or develop and implement a rate methodology that is acceptable and ensures reasonable, approved rates are paid to Residential Facilities and that payments charged to the Foster Care Program are supported and include only allowable expenditures.

As a result of this issue, the OJJ is not being reimbursed for any expenditures related to Cost of Care at this time. OJJ plans to have this process completed by March of 2016.

Sincerely,

A handwritten signature in blue ink that reads "Mary L. Livers".

Mary L. Livers, Ph.D., MSW
Deputy Secretary

October 14, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Student Financial Assistance Cluster Program Regulations for
Return of Title IV Funds


Dear Mr. Purpera,

Fletcher Technical Community College (Fletcher) concurs with the finding related to “Noncompliance with Student Financial Assistance Cluster Program Regulations for Return of Title IV Funds”. Fletcher’s management recognizes its responsibility to comply with Federal Pell Grant Program regulations and has implemented the following to prevent reoccurrences of this finding:

- To prevent incorrect amounts of grant assistance from being earned as of a student’s withdrawal date, the enrollment date; withdrawal date; and last date of attendance will be verified for each R2T4 student by the financial aid administrator prior to any calculations being recorded. Once those dates are determined to be correct, the calculation will be performed and the return of Title IV funds will be processed accordingly. These procedures have been implemented. The unearned Pell funds totaling \$1,765 have been returned to ED.
- To ensure that Pell funds are returned to ED within 45 days of withdrawal dates, a report will be run weekly by the financial aid administrator to identify any potential R2T4 students. For each R2T4 student identified by the report, the student schedule; the enrollment date; and the withdrawal date will be checked for accuracy. Institutional charges will also be verified for accuracy. Once all dates and charges are verified, the calculation will be performed and the return of Title IV funds will be processed accordingly. These procedures have been implemented.
- Beginning with the Fall 2015 semester, a new process was implemented to ensure the last dates of student attendance were entered by instructors in a timely manner. When a student withdraws from Fletcher, an automated email is sent to their instructors notifying them of the student’s withdrawal and prompting them to enter the student’s last date of attendance in Banner. In addition, the registrar sends a reminder email to instructors every week about entering the student’s last date of attendance.

If you have any questions, please contact Joseph Borne, Vice Chancellor of Finance, at (985) 448-7925 or joseph.borne@fletcher.edu.

Sincerely,



Earl W. Meador, J.D.
Interim Chancellor

HOUMA FACILITY
310 St. Charles St.
Houma, LA 70360

ALLIED HEALTH
5396 Hwy. 311
Houma, LA 70360

LOUISIANA MARINE &
PETROLEUM INSTITUTE
331 Dickson Rd.
Houma, LA 70363



Finance & Administration

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

Re: Improper Payment to Student Employee
Based on Falsified Records

Dear Mr. Purpera:

LSU agrees with the findings and recommendations of the internal investigation of Alleged Falsified Time Sheets by a Student Employee. As a result of the recommendations made by LSU Internal Audit the following actions have occurred:

- A receivable in the amount of \$5,253 was be recorded on the student's account.
- All charges related to the alleged falsified time sheets were removed from the federal award originally charged.
- A meeting was held with the student to discuss methods of repayment and the implications related to her May 2015 graduation. The student was advised that until the funds were fully repaid the diploma nor a transcript would be released, in accordance with University policy on student accounts receivable.
- The student has repaid the funds in full.
- A mandatory training for supervisors of student employees has been developed. The training outlines best practices for student employment, including the proper internal controls to prevent falsified time sheets from being processed for payroll. The on-line training will be available in October 2015 and must be completed by December 31, 2015.

Please let me know if we can provide any additional information regarding the collection of these funds.

Please let me know if we can provide any additional information.

Sincerely,

Daniel T. Layzell
Vice President for Finance and Administration/CFO



Office of Vice President for Agriculture

101 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-4161
FAX: (225) 578-4143

Corporate Relations
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Governmental Relations
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& Diversity
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110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-4020
FAX: (225) 578-3629

International Programs
Sugar Station Building
South Stadium Road
110 LSU Union Square
LSU Box 16090
Baton Rouge, LA 70803-0106
(225) 578-6963
FAX: (225) 578-6775

Sponsored Programs and
Intellectual Property
104 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-6030

December 18, 2015

Mr. John Thiebaud, CPA
Legislative Auditor
1600 north Third Street
Baton Rouge, LA 70804

RE: Equipment Management Regulations

Dear Mr. Thiebaud:

This is in response to your letter of December 4, 2015 regarding the AgCenter's equipment management. Enclosed is the LSU Agricultural Center's official response.

Sincerely,

William B. Richardson
Vice President for Agriculture

xc: Ms. Jan Bernath
Ms. Ann Coulon

Response to Finding Regarding
Noncompliance with Federal Equipment Management Regulations
LSU Agricultural Center

The LSU Agricultural Center concurs with the finding in that in these two instances, equipment was not properly tracked.. The AgCenter takes its responsibility in this area very seriously. Property management for the AgCenter is coordinated by the LSU A&M campus. Individuals assuming a property custodian role are required to complete an online training administered by the LSU A&M campus. The AgCenter and LSU A&M campus have a strong system in place to track property; however, in these two cases, supervisory personnel did not adhere to established protocols.

The AgCenter will implement additional training to emphasize the importance of adhering to equipment management protocols and following up with all required documentation. The AgCenter recently held a unit head meeting that included unit heads from departments, regions, stations, and parish offices statewide, and this topic was specifically addressed. The AgCenter will continue to address it in the coming year either through written communications and/or at other meetings. The AgCenter will continue to examine circumstances involving the two items in question, interview the respective department heads again, and consult with LSU A&M Property Management to ensure all possible actions to rectify these two situations have been taken.

The persons responsible for the corrective action are Ann Coulon, Associate Vice President for Administration, and Jan Bernath, Director of Accounting Services, and the anticipated completion date is December 31, 2016.



January 29, 2016

Office of Vice President for Agriculture

101 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-4161
FAX: (225) 578-4143

Development
(225) 578-7360
FAX: (225) 578-4143

Governmental Relations
(225) 578-4967
FAX: (225) 578-4143

Accounting Services
103 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-4648
FAX: (225) 578-0735

Ag Leadership
106 Knapp Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-3659
FAX: (225) 578-5805

Communications
128 Knapp Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-2263
FAX: (225) 578-4524

Facilities Planning
210 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-8731
FAX: (225) 578-7351

Human Resource Management and Diversity
103 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-2258
FAX: (225) 578-8284

Information Technology
118 Knapp Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-4020
FAX: (225) 578-3629

International Programs
160-C Hatcher Hall
110 LSU Union Square
LSU Box 16090
Baton Rouge, LA 70803-0106
(225) 578-6963
FAX: (225) 578-6775

Sponsored Programs and Intellectual Property
104 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
(225) 578-6030

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 north Third Street
Baton Rouge, LA 70804

Dear Mr. Purpera:

We wish to respond to the legislative audit finding related to noncompliance with subrecipient monitoring requirements.

Finding:

Ag Center did not adequately monitor subrecipients of federal Research and Development cluster programs. For all five subrecipients reviewed, Ag Center was unable to provide documentation that they ensured each subrecipient obtained the required OMB Circular A-133 audit within nine months of the subrecipient's fiscal year end. In addition, Ag Center was unable to provide documentation that subrecipients not required to receive an A-133 audit provided certification of that fact.

Response to Finding:
February 1, 2016

Anticipated Completion Date:

The Legislative Auditor's finding regarding subrecipient monitoring is acknowledged. LSU AgCenter provides the following Corrective Action Plan in reply to the Auditor's finding. The LSU AgCenter has not substantially modified its subrecipient monitoring process since 2007. Presently, the LSU Ag Center, in response to the finding, has modified its written subrecipient verification process to ensure that subrecipients meet the audit requirements set forth in 2 CFR 200. This process includes reviewing subrecipient audit information in the Federal Audit Clearinghouse beginning in April of each year. The process also includes timely follow up with subrecipients to request written certification that subrecipient findings are not related to subawards issued by the Ag Center and/or written certification from subrecipients that they are not subject to the audit requirements of 2 CFR 200. Should a subrecipient's findings be related to subawards issued by the LSU AgCenter, the LSU AgCenter process requires that a management decision be completed within six months of the acceptance of the subrecipient's audit report by the Federal Audit Clearinghouse. Ag Center procedures have been modified to ensure that subrecipient audit verification actions are logged and subrecipient audit verification documentation is filed correctly.

The following documents are attached in anticipation of implementation of the Corrective Action Plan:

- (1) The LSU Agricultural Center's updated Subrecipient Single Audit Verification Process
- (2) The LSU Agricultural Center's Audit Certification Letter for subrecipients

Contact Person(s):

Wade Baumgartner, Director, Office of Sponsored Programs and Intellectual Property, LSU AgCenter

Tammy Guillotte: Director for Sponsored Programs, LSU AgCenter

Sincerely,



William B. Richardson
Vice President for Agriculture
Dean of the College of Agriculture

WB/cg

LOUISIANA STATE UNIVERSITY AGRICULTURAL CENTER (LSUAC)
SUBRECIPIENT SINGLE AUDIT VERIFICATION PROCESS

Purpose: 2 CFR 200.331(f) requires that LSUAC, as a Pass Through Entity (PTE), verify that every subrecipient is audited as required by Subpart F – Audit Requirements. Additionally, 2 CFR 200.521(d) requires that LSUAC, as a PTE, issue a management decision for findings related to its subawards within six months of acceptance of the subrecipient’s audit report by the Federal Audit Clearinghouse. This single audit verification process will help ensure that LSUAC meets these requirements.

Process:

1. Use the master subaward list to determine subawards active during fiscal year being reviewed. Create subaward audit verification log for the fiscal year. Create section in subrecipient audit verification binder for the fiscal year.
2. Starting April 1 of each year, search the Federal Audit Clearinghouse (FAC) for subrecipient audit information. If the audit information is found on FAC, do the following:
 - a. Print the following pages - Search result, General Info, FAC Determined Data, Audit Info, and Statements;
 - b. Enter the FAC Accepted Date found on the Search Result page into the audit verification log;
 - c. Review the General Info page to confirm it is the correct fiscal year and subrecipient;
 - d. Review the FAC Accepted Date and fiscal year date to verify audit was submitted within nine months after the end of the audit period.
 - e. Review FAC Determined Data page to confirm if there are any findings and the type of audit report that has been issued;
 - f. Review the Audit Info page to confirm whether the subrecipient has any significant deficiency, material weakness or material noncompliance;
 - g. Review the Statements page to confirm that the subrecipient’s and Auditor’s statements have been electronically certified;
 - h. File the FAC pages in the subrecipient audit verification binder and enter the date the review is performed in the subrecipient audit verification log.
3. If no information is found on FAC, or if the FAC audit forms indicate audit findings, significant deficiencies, material weaknesses, or material noncompliance, do the following:
 - a. Send Audit Certification request letters to the subrecipients and log the date sent in the audit verification log; file the request letters in the subrecipient audit verification binder, Pending section;
 - b. If the properly completed Audit Certification request letter has not been received from the subrecipient within 2 months, send a second notice to the subrecipient, log the date and file the notice;

- c. Follow up until the properly completed Audit Certification request letter is received from the subrecipient;
 - d. If subrecipient returns the Audit Certification request letter noting that it is not subject to the requirements of Subpart F- Audit Requirements, note this in subrecipient verification log;
 - e. File the Audit Certification request letter in the subrecipient audit verification binder and enter the date the review is performed in the subrecipient audit verification log.
4. If the subrecipient returns the Audit Certification request letter with an expected FAC submission date completed, do the following:
 - a. Enter expected FAC submission date into audit verification log; file the letter in Pending section of the subrecipient audit verification binder;
 - b. Check FAC around the time of expected submission and complete steps 2 and 3 above.
5. If subrecipient has findings, significant deficiencies, material weaknesses or material noncompliance related to the LSUAC subaward, work with OSP Director, OSPIP Director, PI and SPA to finalize and issue a management decision within six months of acceptance of the subrecipient audit report by the FAC in accordance with 200.521. Request additional information from the subrecipient as needed.
6. Enter notes on action taken in the subrecipient audit verification log including the date a management decision was issued. File management decision and backup information in subrecipient verification binder.
7. Follow up to ensure that the subrecipient takes timely and appropriate action on findings related to the LSUAC subaward. Note any follow action in subrecipient verification log and file any follow up information in subrecipient verification binder.
8. Refer to 2 CFR 200 as needed for specific information on monitoring, corrective actions, management decisions, timelines and other relevant matters. Sections to review include 200.331 Requirements for pass-through entities and Subpart F – Audit Requirements.

Single Audit Certification

INSTITUTION/ORGANIZATION: _____

Our records indicate that your organization was a subrecipient of federal funds awarded to the LSU Agricultural Center (LSUAC) during the past fiscal year (ending _____). 2CFR200.331 requires that LSUAC, as the pass through entity (PTE), verify that every subrecipient is audited as required by Subpart F—Audit Requirements of 2CFR200 when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements.

LSUAC did not locate your organization's audit report in the Federal Audit Clearinghouse (FAC). Please check the appropriate line(s) below and provide the required documentation.

___ Our single audit report for the above noted fiscal year has been submitted to the FAC under the EIN # _____.

___ Our single audit report for the above noted fiscal year is not yet available in the FAC. We expect the audit report to be submitted to the FAC by _____.

___ We are not subject to the requirements of Subpart F—Audit Requirements of 2CFR200 because (check all that apply):

___ Our organization is for profit. An independent audit firm has audited our financial statements for the above noted fiscal year and a copy of the independent auditor's report is attached.

___ Our organization is for profit. Copies of our financial statement and management letter are enclosed.

___ Our organization expended less than \$750,000 in federal funds in the above noted fiscal year.

___ Our organization is a non-US, foreign entity.

Material weaknesses, significant deficiencies, material non-compliance, or findings are noted in the FAC for your organization during the above noted fiscal year. Please check the appropriate line(s) below and provide the required documentation.

___ Material weaknesses, significant deficiencies, material non-compliance, or findings are NOT related to any subaward(s) from LSUAC.

___ Material weaknesses, significant deficiencies, material non-compliance, or findings are related to subaward(s) from LSUAC. Enclosed is a copy of the complete reporting package. Relevant findings and our responses can be found on page(s) _____.

I certify that the line(s) checked above characterize the position of the organization of which I am an authorized organizational representative.

Signature: _____ Date: _____

Typed Name and Title: _____

Address (if a correction is needed): _____

Telephone: _____ Email: _____

Please return this form and any required documents to _____.

Thank you in advance for your assistance. If you are not the person to contact regarding the above, please forward this letter to the appropriate person. If you have any questions, please call _____.



January 6, 2015

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

Re: Noncompliance with Federal Allowable Costs/Cost Principles Requirements

Dear Mr. Purpera,

We have carefully reviewed the above captioned finding and we concur. We have prepared the following response to address this item. Please let me know if you have any questions, or if you require more information.

Response: We will review the confirmation process that Pennington currently uses to ensure that reporting periods are cycled more timely. The current process requires PARs to be run under a 6-month retroactive period equaling a one-hundred and eighty three day time lapse prior to requesting the reports. While Pennington has been using this particular model of getting salary certifications since FY 2006, we also recognize that the value of the certifications roughly a year after the work is performed does not present a timely period for certifying this time detail.


We will revise the certification periods to be generated on a quarterly basis instead of a semi-annual basis for the remainder of FY 2016. Once it is apparent what the functionality of LSU's new ERP system, Workday, will be with regard to salary certifications, we will develop a permanent policy for ensuring that certifications are done satisfactory to the requirements of 2 CFR 200 moving into FY 2017.

We will ensure that our PAR documents issued to employees for salary certification are timely returned by maintaining a log of those outstanding, and we will continue to send reminders until these are completed and turned into Fiscal Operations.

Responsible personnel: Fiscal Operations Personnel
Scientific Principal Investigators
Associate Executive Director of Operations

Implementation Date: Fiscal Year 2016 – 1/1/2016
Fiscal Year 2017 – 9/30/2016

Sincerely,


William T. Cefalu, MD
Executive Director

c: Guy LaVergne, Associate Executive Director for Operations

December 17, 2015

Carrie Thompson, CPA
Senior Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397

Re: Finding of Noncompliance with Subrecipient Monitoring Requirements

Dear Ms. Thompson,

We have carefully reviewed your finding of Noncompliance with Subrecipient Monitoring Requirements, and we concur. We have prepared the following response to address this item. Please let me know if you have any questions, or if you require more information.


Response: We will strengthen our controls to ensure all subrecipient monitoring requirements are met. Specifically, we will revise our Subrecipient Monitoring Policy and related SOPs to ensure that subrecipient A-133 audit reports are timely obtained from the Federal Audit Clearinghouse (FAC) database, and that subrecipient A-133 audit findings are reviewed, and management decision letters are issued.

We will further revise the policy and related SOPs to ensure that for those audit reports that could not be obtained from the FAC database, subrecipients are timely contacted to obtain their audit report or a certification that an A-133 audit report is not required. The policy and related SOPs will provide for documentation and tracking of those subrecipients who do not respond to requests for an audit report, and will also provide for documentation and tracking of the evaluation of the need to impose sanctions on those subrecipients who fail to respond within a specified reasonable timeframe.

Responsible personnel: Sponsored Projects personnel
Associate Executive Director of Operations

Implementation date: June 30, 2016

Sincerely,



William T. Cefalu, MD
Executive Director

c: Guy LaVergne, Associate Executive Director for Operations



January 6, 2015

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

Re: Weaknesses in Controls over Federal Cash Management Requirements

Dear Mr. Purpera,

We have carefully reviewed the above captioned finding and we concur. We have prepared the following response to address this item. Please let me know if you have any questions, or if you require more information.


Response: While the finding indicates that 24% of the expense transactions selected for testing, the finding is only for one drawdown event in July of 2014. Our policy requires that drawdowns are approved by an employee other than the one making the draw. In practice, the draws are performed by a fiscal operations coordinator, and approved by either the Director or a Business Manager of Fiscal Operations. The fiscal operations coordinator and the Director of Fiscal Operations were both unavailable when the draw needed to be made. Contrary to policy, the Business Manager performed the draw before obtaining approval due to time constraints.

We will ensure that we adhere to our cash management policy by obtaining a prior supervisor approval before a drawdown occurs. We will also ensure that the draw initiator and an approver sign corresponding journal entries in the financial system. Drawdowns will be scheduled around anticipated absences when timing permits.

Responsible personnel: Fiscal Operations Personnel
Associate Executive Director of Operations

Implementation Date: 1/1/2016
Fiscal Year 2017 – 9/30/2016

Sincerely,


William T. Cefalu, MD
Executive Director

c: Guy LaVergne, Associate Executive Director for Operations



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3110
(F) 225-342-4528
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

December 21, 2015

Daryl G. Purpera, CPA, CPE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Purpera:

In response to the audit finding regarding inadequate subrecipient monitoring for the Community Services Block Grant, LWC concurs with the finding.

In March 2014, Internal Audit began building a continuous monitoring process that was put in place in October 2014 to begin addressing activity beginning with the FY2014 program and going forward. As a result, the new base line year for the 3 year requirement is October 2014. As we are now performing a continuous monitoring process, we are reviewing all subrecipients on an on-going basis (desk reviews and on-site) which is driven by triggers (i.e., expenditure report, A-133 results, needs assessments, program activity reports, and board minutes) and the CSBG Risk Assessment. By September 30, 2017, we plan on being able to provide a comprehensive report card of all agencies in the areas of Financial, Program, and Governance.

Please contact Bryan Moore at 225.342.2679 or bmoore1@lwc.la.gov or Derek Williams at 225.342.2911 or dwilliams@lwc.la.gov for additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. Eysink".

Curt Eysink
Executive Director
Louisiana Workforce Commission



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

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Bobby Jindal, Governor
Curt Eysink, Executive Director

December 21, 2015

Daryl G. Purpera, CPA, CPE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Purpera:

In response to the audit finding regarding inadequate subrecipient monitoring for the Workforce Investment Act cluster, LWC concurs with the finding.

Louisiana Workforce Commission continues to make significant improvements in the monitoring process of our sub-recipients. The monitoring Unit was recreated in April 2015. Since that time, the unit has been trained through a Technical Assistance Grant received from USDOL and has performed eight (8) onsite monitoring reviews. This represents 50% of the total number of existing sub-recipients, or Local Workforce Development Areas. Each of these areas have responded to the monitoring reports issued. Those responses are currently under review as the unit continues performing onsite monitoring. Additionally, quarterly desk reviews of all sub-recipients are being conducted in an effort to identify and mitigate risk as well as prepare for technical assistance training.

Onsite monitoring of all sub-recipients will be completed during the next program year. All will be completed by June 2016. We are continuing to work closely with our USDOL Regional Office on the resolution of this finding.

Please contact Bryan Moore at 225.342.2679 or bmoore1@lwc.la.gov for additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. Eysink".

Curt Eysink
Executive Director
Louisiana Workforce Commission



State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

December 10, 2015
DPS-02-1775

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

RE: DPS Public Safety Services – Lack of Controls over Federal Cash Management

Dear Mr. Pupera,

Please allow this response to serve as the official response related to the above mentioned reportable audit finding for DPS - Public Safety Services.

The finding specifically identifies the lack of adequate controls to ensure federal funds were drawn according to federal regulations.

DPS/LHSC concurs in part with this finding. Federal regulations do require the state to minimize the time between drawdown of federal funds and the disbursement for federal program purposes. However, we disagree that there was a lack of control over federal cash management. The extended time periods were due to issues largely outside of the agency's control.

Each year, LHSC requests seed money from the state to make payments as expenses are incurred, pending the receipt federal funds that have to be requested. The seed money request is kept at a minimum to reduce state liability. There have been issues with encumbrances and direct billed charges that have delayed the process of verifying these charges, which must be documented and verified before LHSC can submit a voucher requesting federal funds. Use of LaCarte cards and centralization of state services has made getting sufficient documentation to verify the appropriateness of costs difficult in some instances.

Also, since LHSC contracts/subgrants are based on the federal fiscal year, they cross two state fiscal years and all contracts had to be re-encumbered at the beginning of the new state fiscal year. There may be issues with encumbrances that cause a delay in reimbursements to contractors. Finally, state seed money is refunded back to the state in April/May of each year, which means the agency must voucher for funds before contractors can be paid. Payroll and other such costs are paid first from any available funds, sometimes causing contractors/subgrantees to wait for another voucher payment before reimbursement. This usually is the case between April and August of each year.

"An Equal Opportunity Employer"

OFFICE OF MANAGEMENT & FINANCE, P.O. BOX 66614, BATON ROUGE, LOUISIANA 70896
(225) 925-6032

B-53

Daryl Purpera
December 10, 2015
Page 2

Corrective action:

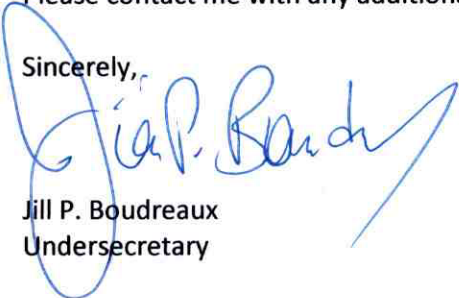
OMF Financial Services/LHSC: Explore ways to automate the vouchering/reimbursement process to allow for faster reimbursements of expenditures. Implementation of this corrective action measure is targeted for January 31, 2016. Any inquires can be directed to Linda Tillman, LHSC @ (225) 925-0802 or Crystal Redden, OMF @ (225) 925-1949.

LHSC: Consider using separate voucher requests when a funding source has been verified instead of condensing all costs into one voucher. Implementation of this corrective action measure is targeted for January 31, 2016. Any inquires can be directed to Linda Tillman, LHSC @ (225) 925-0802.

LHSC: Seek the addition of staff to handle the volume of activity the many new funding sources have generated. Implementation of this corrective action measure is targeted for September 1, 2016. Any inquires can be directed to Ken Trull, LHSC (225) 925-6994.

Please contact me with any additional concerns or if more information is required at (225) 925-6032.

Sincerely,



Jill P. Boudreaux
Undersecretary



State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

December 16, 2015
DPS-02-1776

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

RE: DPS Public Safety Services – Payments Inconsistent with Contract Provisions

Dear Mr. Pupera,

Please allow this response to serve as the official response related to the above mentioned reportable audit finding for DPS - Public Safety Services.

The finding specifically identifies payments made inconsistently with contract provisions.

DPS/LHSC concurs in part with this finding. The LHSC functions under guidance provided by the National Highway Traffic Safety Administration (NHTSA). The handling of these invoices was at the direction of NHTSA Region VI personnel. Since this issue has been raised by the Louisiana Legislative Auditor (LLA), LHSC has informed DOTD that NHTSA has further clarified and provided guidance to the LHSC requiring a change in the way that these grant types are managed with the sub-grantees. As such, DOTD has been notified by LHSC on how to handle reimbursements going forward. All claims within the current fiscal year will be for work completed within that year and both groups (LHSC and DOTD) will adjust requisite procedures and key documents as necessary. It should also be noted that all costs cited in this finding were eligible expenses and are not considered at risk. Additionally, LHSC is requesting approval from NHTSA to allow an adjusted final reimbursement from the previous fiscal year for all outstanding invoices.

Corrective Action:

DOTD: Submit invoices for work completed in the current fiscal year only. Implementation of this corrective action is targeted for December 31, 2015. Any inquires can be directed Karla Courtade, DOTD Highway Safety (225) 379-1928.

LHSC: Review invoices for period of performance prior to approving for payment. Implementation of this corrective action is targeted for December 31, 2015 at which time DOTD will submit any remaining invoices to LHSC for FFY 2015 work. Any inquiries can be directed to Linda Tillman, LHSC (225) 922-0082 or Chuck Miller (225) 925-6991.

"An Equal Opportunity Employer"

OFFICE OF MANAGEMENT & FINANCE, P.O. BOX 66614, BATON ROUGE, LOUISIANA 70896

(225) 925-6032


B-55

Daryl Purpera
December 16, 2015
Page 2

LHSC: Request NHTSA to research how the funds paid out of period of availability may be adjusted in the Grants Tracking System to resolve the issue. This has been accomplished and LHSC is awaiting a NHTSA response from Brain Jones (NHTSA). Any inquires can be directed to Ken Trull (225) 925-6991 or Linda Tillman (225) 922-0082.

Please contact me with any additional concerns or if more information is required at (225) 925-6032.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jill P. Boudreaux". The signature is stylized and cursive.

Jill P. Boudreaux
Undersecretary

BOBBY JINDAL
Governor



TIM BARFIELD
Secretary

State of Louisiana
Department of Revenue

December 11, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 N. 3rd Street
Baton Rouge, LA 70804

RE: Inadequate Preparation of the Annual Fiscal Report

Dear Mr. Purpera:

The management team of the Department of Revenue understands the importance of accurate financial reporting. This would include the preparation of the Annual Fiscal Report and accompanying notes, schedules and exhibits.

The agency concurs with the finding and recognizes that additional time must be made for the review and analysis of this report. In addition, training will be provided for those relatively new to their roles. The agency wishes to point out that the Attorney General's office was informed on August 11, 2015 of the \$7,172,097.65 final judgement amount rendered prior to June 30, 2015 that was not appropriated in 2015 Legislative Session.

The agency will implement a corrective action plan to address these errors and to ensure they will not happen in the future. In addition to internal due dates for reports from divisions with contributions to the AFR will be moved up in due date to allow for additional time to review the AFR. Director level meetings will be arranged with contributing divisions to review source documentation. In order to improve the review function of the end of year close out, all applicable detail used or created by participating divisions to determine specific balances will be provided to specific accountants to review the documentation pertaining to their area of responsibility. Assigned individuals for the corrective action plan, as it relates to Litigation and Financial Reporting, are respectively Antonio Ferachi and Theresa Chatelain.

Please feel free to reach out to our agency for any additional information or clarification is required by your office.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tim Barfield".

Tim Barfield
Secretary



December 11, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Mr. Purpera:

REF: Inaccurate Reporting of Student Enrollment Status finding.

While we agree that the National Student Loan Data System (NSLDS) contained inaccurate information for a number of students tested, it was not the result of our reporting accuracy or timeliness. We did not, however, verify timely and accurate reporting completed via an outside agency.

South Louisiana Community College reports enrollment status, on a monthly basis, to the National Student Clearinghouse (NSC). NSC then shares reported data with the NSLDS. We have not previously verified the timeliness or accuracy of the data exchange between these two data repositories, but will do so in the future.

The Registrar's Office will work with the National Student Clearinghouse to develop a plan to ensure data reported to the Clearinghouse is reported to NSLDS in a timely and accurate manner. They will also investigate whether NSLDS reports exist to facilitate data comparison on a student by student basis, to ensure accurate recording of our future submissions. The responsible party for this corrective action will be Connie Chopin, Registrar. We anticipate that the first quarter of 2016 will be sufficient to initiate effective processes to verify accurate and timely transfer of all submissions. The target completion date for this activity is March 31, 2016.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services



December 11, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Mr. Purpera:

REF: Inadequate Administration over Federal Direct Student Loans Program finding.

We agree that students were not automatically awarded unsubsidized loans at South Louisiana Community College. As part of an effort to promote “smart borrowing,” students were informed that unsubsidized funds may be available and were required to contact Financial Aid for assistance. Students were informed of this process through a variety of methods, including email and information on the College’s website. However, only subsidized loan amounts were auto-awarded and students were provided with the opportunity to apply separately for any unsubsidized funds.

Following this audit, the Financial Aid Office contacted the Department of Education, and has revised its loan award procedures. Although both subsidized and unsubsidized loans will remain available to students, they will not be automatically packaged. Students will now be required to request either/both loan types in writing, and the loan request form will be made available through a variety of formats.

We do not agree that subsidized loan awards were incorrectly calculated. The audit review of the nine students tested relied only upon Banner screen shots. Requests for explanation were made by the auditors for a few of the students tested and explanations were provided for each unique case, which confirmed the accuracy of the awarded amounts.

For the Spring 2016 semester and beyond, the new loan request procedure explained above will eliminate the possibility of auto-packaging loans. As each loan will be individually requested, award amounts will be manually calculated to further ensure accuracy.

We agree that students and/or parents were not notified of the anticipated date and amount of disbursement for loans. The Financial Aid Office has worked with the Department of Education to review and revise procedures, which will result in students and/or parents receiving the appropriate notice of loan disbursement, sufficiently in advance of the disbursement date, effective in the Spring 2016 semester.

The responsible party for these corrective actions was Kelly Knight, Director of Financial Aid. Improvements in processes have been made and are fully in place for the remainder of the 2015-16 aid year.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Volpe', written in a cursive style.

David A. Volpe, D.Ed.
Vice Chancellor for Student Services



December 11, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Mr. Purpera:

REF: Inadequate Controls over Return of Title IV Funds finding.

We agree that there was a delay on determining the unofficial withdrawal dates of a small number of students and that, during the period audited, we did not have adequate processes in place to confirm the start of attendance.

Both of these issues were discovered internally during the 2014-15 year and corrected for the future. South Louisiana Community College's Financial Aid Office now regularly reviews reports that list all students who are withdrawn, officially or unofficially. These reports are generated each week to ensure timely completion of the Return of Title IV funds process. At the end of the 2014-15 year, the College reviewed its policies and procedures regarding attendance with the Department of Education and made revisions to ensure that attendance is confirmed for all students prior to disbursement date.

The responsible party for these corrective actions was Kelly Knight, Director of Financial Aid. Improvements in processes were made and are fully in place for the 2015-16 aid year.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services



December 11, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Mr. Purpera:

REF: Noncompliance with Cash Management Requirements finding.

We agree that a delay in drawdown disbursement occurred and that funds were held in non-interest bearing accounts. When the College began issuing Direct Student Loans in Fall 2014, the drawdown amounts were determined based on a specific listing of students that received a refund in each refund batch. This inadvertently did not take into account returns that were processed by Financial Aid. Because the new awards were not netted with the returns, drawdowns resulted in excess cash.

Beginning in the Summer 2015 semester, South Louisiana Community College amended procedures and began reviewing the cumulative listing of all awards to determine the drawdown amount. Returns now net with new awards and this has eliminated the possibility of any future cash management issues.

During fiscal year 2015, actions were taken to reduce the number of bank accounts held by the College. A processing error led to non-interest bearing accounts being used to hold federal funds. The College has already begun the process to convert these accounts to interest bearing. The responsible party for this corrective action is Carla Ortego, Director of Accounting. We anticipate that the month of January will be sufficient to complete the necessary conversion. The target completion date for this activity is February 1, 2016.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services



December 11, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Mr. Purpera:

REF: Noncompliance with Student Financial Assistance Record Retention Regulations finding.

While we agree that records for two students were not able to be located during the audit, we do not believe that this is indicative of non-compliance with federal regulations.

South Louisiana Community College's Financial Aid Office currently maintains all paperwork submitted by students digitally on a secure drive, accessible only by Financial Aid employees, with data backup. It is the policy of the department to maintain all student files for a period of three years after the close of the last aid year, as required by regulation.

The Financial Aid Office is currently exploring options that will allow files in the current storage system to be locked, or to utilize another system that will provide secure storage while eliminating the possibility that a file may be incorrectly placed or inadvertently deleted. The responsible party for this corrective action will be Kelly Knight, Director of Financial Aid. We anticipate that the month of January will be sufficient to complete our investigation of options and implement processes necessary to ensure that records are retained as per internal and federal policies, and are easily accessible for review as necessary. The target completion date for this activity is February 1, 2016.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
4TH FLOOR
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
PRESIDENT - CHANCELLOR
(225) 771-4680

FAX NUMBER
(225) 771-5522

November 23, 2015

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Student Enrollment Status Changes Inaccurately Reported

Dear Mr. Purpera:

Submitted herewith is the University's response to the Single Audit finding titled "***Student Enrollment Status Changes Inaccurately Reported.***"

Southern University A&M concur in part with the finding. We recognize that there were two (2) of forty (40) students tested, who had discrepancies with the enrollment files submitted to the National Student Loan Data System (NSLDS) from the National Student Clearinghouse (NSC). The discrepancies in the file submission were due to the late conferring of these student degrees after the original file submission of graduates. This situation occurs when a student has an academic deficiency with graduation requirements which prevents the University from conferring the degree until the student has satisfied all academic requirements. In reviewing the status of the students cited we have verified that all updates have been completed.

We will continue to monitor the existing internal controls and processing procedures to ensure that student enrollment data reported to NSLDS is accurate. The following procedures are currently in place to ensure continuing compliance:

1. The two students identified in the initial findings report were reviewed and have been updated and certified with (NSC) NSLDS.
2. The University has begun reporting directly to the National Student Loan Data System (NSLDS) beginning the 2015-16-award year. This will ensure that we remain in compliance with the U.S. Department of Education regulations for enrollment data reporting.
3. The Offices of Financial Aid and Registrar have revised the reporting schedule that was previously used to report enrollment data to the National Student Clearinghouse

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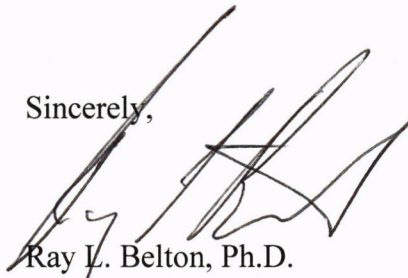
(NSC). Reporting will be completed at Day 15 of the term, monthly, in-between, and two weeks at the end of the term. This will ensure that reporting to NSLDS is completed in a timely manner to meet appropriate timelines and will also ensure accuracy of the data submitted.

4. The Registrar has worked with the System Analyst and developed a report that will be used for internal review of enrollment submissions to NSLDS. This report will allow the Registrar to perform audits and verify status changes to ensure accuracy of all enrollment information.

The point of contact for corrective action is the University's Registrar, Ms. Caronda Bean. The Office of the Executive Vice President for Academic Affairs and Provost will provide administrative oversight for corrective action relating to this finding. The anticipated completion date for corrective action is December 15, 2015. Thereafter, the enrollment reporting and verification process will be monitored on a continuing basis to ensure student enrollment data is accurately and timely reported to the NSLDS.

Please do not hesitate to contact us if you have any questions or need further assistance regarding our response.

Sincerely,



Ray L. Belton, Ph.D.
President/Chancellor

cc: Dr. M. Christopher Brown II, Executive Vice President for Academic Affairs & Provost
Mr. Flandus McClinton, Jr., Vice President for Finance and Business Affairs
Ms. Caronda Bean, Registrar



SOUTHERN UNIVERSITY *at* NEW ORLEANS

6400 Press Drive New Orleans, LA. 70126-0002

(504) 286-5117 Fax (504) 284-5473

**Office of the Vice Chancellor for
Administration and Finance**

February 5, 2016

Mr. Daryl G. Puroera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera,

RE: Noncompliance with Eligibility Requirements

Southern University at New Orleans concurs with the audit finding, "SUNO did not comply with eligibility regulations regarding disbursements of Title IV funds to students who are in default". Ms. La'Charlotte Garrett, Director of Student Financial, is responsible to ensure compliance with eligibility requirements and has immediately implemented additional procedures to ensure compliance with eligibility requirements.

Sincerely Yours,

A handwritten signature in cursive script that reads "Jullin Rentroppe".

Jullin Rentroppe, CPA, CGMA, CFE, CGFM, CGFO
Vice Chancellor Administration and Finance



SOUTHERN UNIVERSITY LAW CENTER

261 A. A. LENOIR HALL

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BATON ROUGE, LOUISIANA 70813-9294

OFFICE OF THE CHANCELLOR

(225) 771-2552

FAX (225) 771-2474

February 2, 2016

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

RE: Response to 06/30/2015 Audit Finding – Inadequate Control over Accuracy of Student Records

We concur with the finding Inadequate Control over Accuracy of Student Records

Corrective Action

The condition described in the finding was isolated to the Texas Legislative Internship Program (TLIP).

In addition, in accordance with our Satisfactory Academic Progress (SAP) policy, each of the students that received a Federal Direct Student Loan (FDSL) was subjected to a SAP test. With respect to the SAP test, it was ascertained that each student was eligible to receive aid through the FDSL program.

SULC existing policy at that time, provided that students will furnish transcripts to the Records and Registration Department upon completion of the TLIP program. TLIP Program coordinators working in conjunction with the Vice Chancellor of Institutional Accountability and Evening Division maintain contact throughout the duration of the program. No student has ever failed to complete the program.

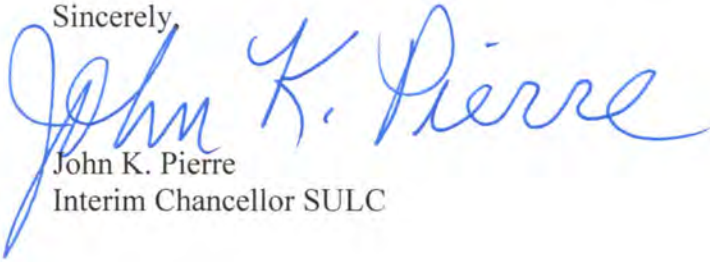
However, since some of these students did not return their official transcripts in a timely manner, SULC adopted a new policy effective September 24, 2015. The policy now requires that:

1. At the beginning of each semester, the SULC registrar must ascertain the final grade reporting period for all transferor schools. Within 3 days of the date the transferor school grades are due to its registrar's office, the SULC registrar must request the final grades of all SULC visiting students.
2. If within 2 days of the request, the final grades are not received, a registration hold shall be placed on the student's account.

Mr. Daryl G. Purpera
February 2, 2016
Page 2

The Director of Records and Registration, Vice Chancellor of Student Affairs, and the Vice Chancellor of Institutional Accountability and Evening Division will have responsibility for these efforts.

Sincerely,

A handwritten signature in blue ink that reads "John K. Pierre". The signature is fluid and cursive, with the first name "John" being particularly prominent.

John K. Pierre
Interim Chancellor SULC



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
ph: 225-379-1200 | fx: 225-379-1851

Bobby Jindal, Governor
Sherri H. LeBas, P.E., Secretary

December 17, 2015

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

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls over Wage Rate Requirements**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Inadequate Controls over Wage Rate Requirements.” I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department concurs with the finding.

In regards to the issues noted with site interviews, the Department continues to strive to improve in this area. Our current requirements are significantly more restrictive than our peer states and we have approval from our partners at FHWA to amend our site visit plan to afford a balance between reasonable coverage and appropriate utilization of staff resources. As such, EDSM III.1.1.9 will be amended to reflect one required interview per quarter per contract. We have submitted the updated EDSM to our Chief Engineer for approval to memorialize this change. The Department Chief Engineer and Assistant Secretary for Operations will issue guidance to their respective field staffs regarding their expectation for compliance with the updated EDSM.

Regarding our issues noted with payroll approvals, we concur that the payrolls were approved outside our established procedure manual; however, we maintain that instances exist where our Compliance personnel are required to make decisions that are outside of the norm. We do concur; however that we should maintain documentation supporting the decision so that a third party would be able to review the file and come to same determination. As such, Compliance has updated its Payroll tracking program and added a comments field that will be used to document decisions made that may be outside of documented procedures. Additionally, we have updated our Compliance procedure manual to reflect this change. Our long term solution for enhancing payroll controls is the implementation of the external phase of the Civil Rights and Labor (CR&L) Software. This is an aashtoware program that will provide automated controls over the payroll approval. Expected implementation of this system is Summer 2016.

In addition to the control enhancements noted above, we will continue the following actions:

- Compliance will continue to send monthly emails to Project Engineers and Staff reminding everyone of the EDSM requirement.
- Project Engineers and their staff will continue to pilot the Infotech Mobile Inspector mobile app product. This program began in October 2015 when select Project Engineers and staff from all nine Districts began to use the “new” mobile app for completion of Project Site Interviews and other Project Site information. A successful launch of this application makes it easier for Project Engineers and their staff to complete these required interviews and to document other project related information.
- Compliance will continue to attend all District Project Engineer Meetings, advising Project Engineers and staff of the requirement regarding both payrolls and project site interviews.
- Compliance will continue to attend all District Shade Tree Meetings, advising Contractors of the requirement regarding receiving payrolls at least 2 weeks prior to Estimate.

Thank you for the opportunity to respond to this audit finding and to have this Management Response Letter included in the final audit report. Please feel free to contact me or Nita Chambers, Undersecretary, should you have any questions.

Sincerely,



Sherri H. LeBas, P.E.
Secretary

MWS:ch

c: Mr. Ricky Rodriguez, CPA, LLA
Ms. Nita Chambers, DOTD Undersecretary
Dr. Eric Kalivoda, DOTD Deputy Secretary
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Janice P. Williams, PE, DOTD Chief Engineer
Mr. Kirk Gallien, PE, DOTD Assistant Secretary for Operations
Ms. Lasha Woods, CGFM, DOTD Financial Services Administrator
Ms. Linda McNeil, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
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Bobby Jindal, Governor
Sherri H. LeBas, P.E., Secretary

December 17, 2015

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

**RE: Department of Transportation and Development
Audit Finding – Noncompliance with Period of Availability of Funds Requirements**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Noncompliance with Period of Availability of Funds 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 **strongly disagrees** with the finding as we are in compliance with the terms of our contract.

In response to your opinion that the Department is not in compliance with the terms of our contract with the Louisiana Highway Safety Commission (LHSC) we submit the following:

As the sub-grantee for these funds, DOTD operates at the direction and oversight of the LHSC. LHSC as grantee functions under guidance provided by the grantor, National Highway Traffic Safety Administration (NHTSA). When Louisiana Legislative Auditor’s staff contacted NHTSA with questions of compliance with federal requirements related to period of availability, NHTSA revisited their original guidance to LHSC and changed their position on reimbursement parameters; thus requiring a modification in the way grant reimbursement will be administered by the LHSC. As such, DOTD was notified by LHSC on how to handle reimbursements going forward. All claims and reimbursement for the current fiscal year will be processed in compliance with the new guidance and both groups (LHSC and DOTD) will adjust requisite procedures and key documents as necessary.

All costs cited in this finding were eligible expenses and are not considered at risk of federal recoup from the Department. LHSC has requested NHTSA to allow an adjusted final reimbursement from the previous fiscal year to reconcile to the new guidance. NHTSA is actively engaged in working to reconcile prior year reimbursements since all were made consistent with their original guidance and direction.

Daryl G. Purpera
December 17, 2015
Page 2

Thank you for the opportunity to respond to this audit finding and to have this Management Response Letter included in the final audit report. Please feel free to contact me or Nita Chambers, Undersecretary, should you have any questions.

Sincerely,



Sherri H. LeBas, P.E.
Secretary

MWS:ch

c: Mr. Ricky Rodriguez, CPA, LLA
Ms. Nita Chambers, DOTD Undersecretary
Dr. Eric Kalivoda, DOTD Deputy Secretary
Mr. Dennis Decker, DOTD Assistant Secretary for Multimodal Planning
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Lesha Woods, CGFM, DOTD Financial Services Administrator
Ms. Linda McNeil, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director
Mr. Kenneth Trull, LHSC Deputy Director



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
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Bobby Jindal, Governor
Sherri H. LeBas, P.E., Secretary

December 17, 2015

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

**RE: Department of Transportation and Development
Audit Finding – Noncompliance with Subrecipient Monitoring**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Noncompliance with Subrecipient 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.

The Department concurs with the finding. As previously disclosed to you, we have been diligently working on our Department’s overall management of subrecipient requirements since December 2014. At that time, the Department established a multi-disciplinary process improvement team to design business processes that provide key controls, identify the section and position responsibilities, and identify oversight parameters necessary to ensure compliance with federal requirements. As part of this effort, we have also initiated changes within the LaGov system to identify subrecipients at the point of award. This system change should improve the Department’s ability to manage the overall process, from being able to identify the complete audit universe, to developing key monitoring controls over the respective programs, all of which has been a difficult task in our decentralized environment. We expect to finalize this team and roll out our new processes no later than February 25, 2016.

Regarding the individual areas of noncompliance noted, the following are our specific comments and plans:

- The Recreational Trails (RT) program is managed for DOTD through an interagency agreement with the Department of Culture, Recreation, and Tourism (CRT) in which the responsibilities of the CRT project manager are documented. Although the DOTD project manager sent two specific letters to the CRT employee reiterating these responsibilities and requesting documentation, the CRT actions required by the interagency agreement were not met. This summer, DOTD requested CRT’s cooperation in reworking and documenting the RT program procedures and responsibilities. This effort has now been rolled into a work team with our FHWA partners, as part of their process review over the RT program. This team is ongoing and is expected to be complete by January 31, 2016.

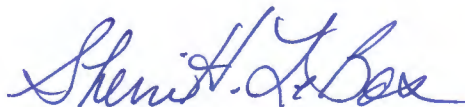
Louisiana Department of Transportation & Development | 1201 Capitol Access Road | Baton Rouge, LA 70802 | 225-379-1200

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- DOTD has secured all supporting payment documentation from the subrecipients for the exceptions identified. A key portion of our process improvement action is training DOTD project managers on their responsibilities as it relates to reimbursements. As noted above, training will be performed no later than February 25, 2016.
- All three audits identified as not being performed have been completed. The three audits which were noted as late were started in advance of the due date; however, additional work was required due to the subrecipient's inability to timely provide the information necessary for a complete, accurate, and meaningful review. As noted above, the LaGov solution which identifies subrecipients at point of award will greatly aid the audit section by providing the ability to generate a complete list of all entities requiring audit. Additionally, the DOTD Audit Director will begin providing a detailed status report of compliance with subrecipient reviews at the quarterly Audit Review Committee meeting.
- Consultant Contract Services (CCS) section will amend its procedures to ensure that the required federal award information is identified and notification is sent for all awards. Our previous guidance required the key award information to be included on the signature page of the contracts which were drafted by CCS. This finding identified a gap in our procedures, as the exceptions noted were interagency contracts signed outside of CCS. Moving forward, a transmittal page identifying the required federal information will be created and submitted with these agreements to the entity. Procedures will be amended and the new process should be fully implemented by January 15, 2016.
- The risk assessment process is part of the new guidance our process improvement team has documented and will begin rolling out no later than February 25, 2016.

Thank you for the opportunity to respond to this audit finding and to have this Management Response Letter included in the final audit report. Please feel free to contact me or Nita Chambers, Undersecretary, should you have any questions.

Sincerely,



Sherri H. LeBas, P.E.
Secretary

MWS:ch

- c: Mr. Ricky Rodriguez, CPA, LLA
Ms. Nita Chambers, DOTD Undersecretary
Ms. Janice Williams, PE, DOTD Chief Engineer
Dr. Eric Kalivoda, PE, DOTD Deputy Secretary
Mr. Kirk Gallien, PE, DOTD Assistant Secretary for Operations
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Leshia Woods, CGFM, DOTD Financial Services Administrator
Ms. Linda McNeil, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director



October 30, 2015

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

Dear Mr. Purpera:

Please find below our management response to the FY 2014-2015 audit finding of "Error in Federal Reporting".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

We have a plan in place to correct this finding. Any section(s) of the FISAP requiring data from a University department or division outside of the Enrollment Management Division now requires review and approval by the reporting department or division before it is submitted to the US Department of Education. The plan is currently in effect. The implementation of the Banner integrated computer system will assist in these errors not occurring in the future.

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President



October 30, 2015

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

Dear Mr. Purpera:

Please find below our management response to the FY 2014-2015 audit finding of "Failure to Provide Proper Student Loan Notice".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

We have a plan in place to correct this finding. The financial aid office will run loan notifications for all of the loan codes possible on a student's account. The implementation of the integrated Banner Computer System will assist in alleviating the finding since the federal student loan notification will be an automated process.

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President



November 30, 2015

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

Dear Mr. Purpera:

Please find below our management response to the FY 2014-2015 audit finding of "Noncompliance over Return of Title IV Funds".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

The Financial Aid Office has developed a management plan to prevent this finding from re-occurring. Part of this plan is in place with back-up personnel that has already been hired. The second part of the plan is to receive the list of potential unofficial withdrawal students the week after finals end and begin processing as soon as possible. Once the unofficial students are determined R2T4 will be processed and the return of funds will be processed immediately.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President



October 30, 2015

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

Dear Mr. Purpera:

Please find below our management response to the FY 2014-2015 audit finding of "Untimely Federal Reporting".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Federal disbursement for Pell Grant and Student Loans are now reported within 15 days of disbursement. The University has added two staff positions in the financial aid office, one of which will be the back-up for federal reporting. The implementation of the integrated Banner System will assist in correcting this finding.

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President

Appendix C

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LOUISIANA WORKFORCE COMMISSION

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Appendix D

Summary Schedule of Prior Federal Audit Findings

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>Findings Covering More Than One Federal Agency</u>				
Children and Family Services, Department of:				
2014	2014	23	2014-001	Improper Employee Activity in Federal Programs
2014	2014	25	2014-002	Payroll Charged to Incorrect Federal Programs
2014	2014	26	2014-003	Theft of Public Funds
Education, Department of:				
2012	2012	21	F-12-CC-EDUC-1	Noncompliance With Office of Management and Budget Circular A-87, <i>Cost Principles</i>
Louisiana State University and Related Campuses:				
2014	2014	28	2014-004	Improper Payments to Employees Based on Falsified Records
<u>U.S. Department of Agriculture</u>				
Children and Family Services, Department of:				
2013	2013	28	2013-003	Improper Employee Activity in Federal Programs
<u>U.S. Department of Housing & Urban Development/Community Planning & Development</u>				
Executive Department:				
2014	2010	30	2014-005	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2013	2010	32	2013-006	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2012	2010	24	F-12-HUD-EXEC-DOA-OCD-2	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2011	2010	49	F-11-HUD-EXEC-DOA-OCD-1	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2010	2010	56	F-10-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Homeowner Assistance Program Awards
2014	2011	33	2014-006	Inadequate Recovery of Small Rental Property Program Loans
2013	2011	35	2013-007	Inadequate Recovery of Small Rental Property Program Loans
2012	2011	27	F-12-HUD-EXEC-DOA-OCD-3	Inadequate Recovery of Small Rental Property Program Loans
2011	2011	52	F-11-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Small Rental Property Program Loans
2012	2012	22	F-12-HUD-EXEC-DOA-OCD-1	Community Development Block Grant Awards Identified for Grant Recovery
<u>U.S. Department of Labor</u>				
Louisiana Workforce Commission:				
2014	2009	35	2014-007	Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster

(Continued)

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CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561/93.575/596	\$22,684	Partially corrected; QC unresolved; Repeat in 2015, p. 39	D-7
10.561/93.563	\$42,578	Fully corrected; QC resolved	D-8
10.561/93.558/563/575/596/658/667	\$155,305	Fully corrected; QC unresolved	D-9
10.560/84.010/027	\$49,046	No further action needed; QC no further action needed	D-10
47.070/84.033/93.859	n/a	Fully corrected	D-11
10.551/561	\$2,710	Fully corrected; QC unresolved	D-12
14.228	\$940,075,694	Partially corrected; QC unresolved; Repeat in 2015, p. 46	D-13
14.228	\$100,831,446	Partially corrected; QC unresolved	D-14
14.228	\$1,304,466	No further action needed; QC no further action needed	D-15
14.228	\$1,547,795	No further action needed; QC no further action needed	D-16
14.228	\$2,145,547	No further action needed; QC no further action needed	D-17
14.228	\$59,972,548	Partially corrected; QC unresolved; Repeat in 2015, p. 48	D-18
14.228	\$46,713,476	Partially corrected; QC unresolved	D-19
14.228	\$33,588,190	No further action needed; QC no further action needed	D-20
14.228	\$1,414,541	No further action needed; QC no further action needed	D-21
14.228	\$58,279,963	No further action needed; QC no further action needed	D-22
17.258/259/260/278	n/a	Partially corrected; Repeat in 2015, p. 50	D-23

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Transportation</u>				
Transportation and Development, Department of:				
2014	2010	36	2014-008	Inadequate Controls over Change Order Approvals
2014	2014	38	2014-009	Noncompliance with Subrecipient Monitoring Requirements
<u>U.S. Department of Education</u>				
Bossier Parish Community College:				
2014	2014	40	2014-010	Student Financial Aid Fraud
Delgado Community College:				
2014	2014	41	2014-011	Noncompliance with Student Financial Assistance Regulations
2013	2013	41	2013-011	Title IV Funds Not Returned
2012	2012	40	F-12-ED-DCC-1	Misappropriation of Federal Work-Study Program Funds
Education, Department of:				
2014	2014	42	2014-012	Misappropriation of Public Funds
2013	2012	43	2013-012	Noncompliance with Office of Management and Budget Circular A-87, <i>Cost Principles</i>
L.E. Fletcher Technical Community College:				
2014	2014	44	2014-013	Noncompliance with Student Financial Assistance Cluster Program Regulations
Northwestern State University:				
2014	2014	46	2014-014	Student Enrollment Status Changes Not Reported
South Louisiana Community College:				
2014	2008	47	2014-015	Late Return of Federal Pell Grant Program Funds
2013	2013	46	2013-014	Inadequate Administration of Federal Pell Grant Program Funds
Southern University at Baton Rouge:				
2014	2014	49	2014-016	Student Enrollment Status Changes Inaccurately Reported
University of Louisiana at Lafayette:				
2014	2014	51	2014-017	Error in Federal Reporting

(Continued)

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CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
20.205	n/a	Fully corrected	D-24
20.205/219	\$90,739	Not corrected; QC resolved; Repeat in 2015, p. 57	D-25
84.063/268	n/a	Fully corrected	D-26
84.007/063/268	\$15,133	Not corrected; QC resolved; Repeat in 2015, p. 61	D-27
84.063/268	\$4,403	Not corrected; QC resolved	D-28
84.033	\$26,694	Fully corrected; QC unresolved	D-29
84.287	\$129,402	Not corrected; QC resolved	D-30
84.010/011/013/173/287/358/365/367	\$96,183	Partially corrected; QC unresolved	D-31
84.063	\$9,808	Partially corrected; QC resolved; Repeat in 2015, p. 63	D-32
84.268	n/a	Fully corrected	D-33
84.063	\$1,632	Fully Corrected; QC Resolved	D-34
84.063	n/a	Fully Corrected	D-35
84.268	n/a	Not corrected; Repeat in 2015, p. 72	D-36
84.007/033/063/268	n/a	Partially corrected; Repeat in 2015, p. 76	D-37

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Health and Human Services				
Children and Family Services, Department of:				
2014	2012	52	2014-018	Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan
2014	2014	54	2014-019	Foster Care Rate Review
2014	2013	55	2014-020	Noncompliance with TANF Eligibility Requirements
2013	2013	58	2013-021	Noncompliance with TANF Eligibility Requirements
2013	2013	55	2013-019	Fraudulent Billings by Daycare Owner
2012	2012	51	F-12-HHS-DCFS-2	Fraudulent Billings by Daycare Owner
Health and Hospitals, Department of:				
2014	2014	57	2014-021	Improper Payments of Medicaid Claims
2014	2008	58	2014-022	Improper Payments to Non-Emergency Medical Transportation Services Providers
2013	2008	60	2013-022	Improper Payments to Non-Emergency Medical Transportation Services Providers
2014	2012	61	2014-023	Improper Payments to Waiver Services Provider
2013	2012	62	2013-023	Improper Payments to Waiver Services Provider
2014	2014	62	2014-024	Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims
2014	2013	64	2014-025	Lack of Controls over Federal Cash Management Requirements
2014	2013	67	2014-026	Noncompliance with Approved Consolidated Cost Allocation Plan
2014	2014	68	2014-027	Noncompliance with Federal and State Regulations over Contract for New Medicaid Dental Program
2011	2011	102	F-11-HHS-DHH-1	Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers
2008	2008	108	F-08-HHS-DHH-4	Inadequate Internal Control over Cooperative Endeavor Agreements
Juvenile Justice, Department of Public Safety and Corrections, Office of				
2014	2013	70	2014-028	Inadequate Controls over Foster Care Reimbursement Requests
2013	2013	73	2013-029	Inadequate Controls over the Foster Care Program
2014	2014	72	2014-029	Unsupported Rates for Residential Care Facilities
Louisiana State University - Pennington Biomedical Research Center:				
2014	2014	74	2014-030	Inaccurate Federal Funding Accountability and Transparency Act Reporting - Research and Development Cluster
U.S. Department of Homeland Security				
Executive Department:				
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
2012	2012	61	F-12-DHS-EXEC-DOA-OCD-4	Unsupported Hazard Mitigation Grant Program Project Costs
2012	2012	62	F-12-DHS-EXEC-DOA-OCD-5	Untimely Review of Hazard Mitigation Grant Program Recovery Status

(Concluded)

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CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.558	n/a	Partially corrected; Repeat in 2015, p. 81	D-38
93.658	n/a	Fully corrected	D-39
93.558	\$10,388	Partially corrected; QC unresolved; Repeat in 2015, p. 84	D-40
93.558	\$8,036	Partially corrected; QC unresolved	D-41
93.575/596/713	\$70,160	Fully corrected; QC unresolved	D-42
93.575/596/713	\$16,405	Fully corrected; QC no further action needed	D-43
93.778	\$760,057	Fully corrected; QC unresolved	D-44
93.778	\$526,550	Partially corrected; QC unresolved; Repeat in 2015, p. 90	D-45
93.778	\$8,488	Partially corrected; QC resolved	D-46
93.778	\$10,098	Partially corrected; QC unresolved; Repeat in 2015, p. 87	D-47
93.778	\$10,624	Partially corrected; QC resolved	D-48
93.778	Unable to determine	Partially corrected; Repeat in 2015, p. 94	D-49
93.767/778	n/a	Partially corrected; Repeat in 2015, p. 97	D-50
93.767/778	n/a	Fully corrected	D-51
93.778	n/a	Fully corrected	D-52
93.778	\$2,354,795	Fully corrected; QC unresolved	D-53
93.779	\$335,000	No further action needed; QC no further action needed	D-54
93.658	\$15,890	Fully corrected; QC resolved	D-55
93.658	\$138,762	Fully corrected; QC resolved	D-56
93.658	Unable to determine	Not corrected; Repeat in 2015, p. 108	D-57
93.859	n/a	Fully corrected	D-58
97.039	\$16,780,897	Partially corrected; QC unresolved; Repeat in 2015, p. 115	D-59
97.039	\$23,702,363	Fully corrected; QC unresolved	D-60
97.039	\$27,721	No further action needed; QC no further action needed	D-61
97.039	\$957,607	No further action needed; QC no further action needed	D-62

Finding Reference Number	2014-001
Entity's Name	360 - Department of Children and Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	23
Federal Grantor Agency(s)	Department of Health and Human Services; U.S. Department of Agriculture;
CFDA Number(s)	10.551; 10.561; 93.575; 93.596;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$22,684.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	DCFS had collected \$10,822 of the costs that are SNAP and CCAP related. The debt for CCAP has been transferred to the Department of Education.
Status of Finding	Partially Corrected
Provide a description of the finding status	The results of the DCFS investigations involving SNAP were reported to the U.S. Department of Agriculture and the Legislative Auditor.

Finding Reference Number	2014-002
Entity's Name	360 - Department of Children and Family Services
Finding Title	Payroll Charged to Incorrect Federal Programs
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	25
Federal Grantor Agency(s)	Department of Health and Human Services; U.S. Department of Agriculture;
CFDA Number(s)	93.563; 10.561;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$42,578.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Adjustments have been made in the DCFS HR system. All of the \$42,578 was corrected.
Status of Finding	Fully Corrected
Provide a description of the finding status	DCFS corrected the federal cost claims related to this finding.

Finding Reference Number	2014-003
Entity's Name	360 - Department of Children and Family Services
Finding Title	Theft of Public Funds
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	26
Federal Grantor Agency(s)	Department of Health and Human Services; U.S. Department of Agriculture;
CFDA Number(s)	93.563; 93.658; 93.667; 10.561; 93.558; 93.575; 93.596;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$155,305.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	\$200 of the \$155,305 has been collected.
Status of Finding	Fully Corrected
Provide a description of the finding status	The former DCFS employees were sentenced in District Court.

Finding Reference Number	F-12-CC-EDUC-1
Entity's Name	681 - Department of Education - Subgrantee Assistance
Finding Title	Noncompliance with Office of Management and Budget Circular A-87 Cost Principles
Single Audit Report Year	2012
Initial Year of Finding	2012
Page Number (from Single Audit report)	21
Federal Grantor Agency(s)	U.S. Department of Agriculture; U.S. Department of Education;
CFDA Number(s)	10.560; 84.010; 84.027;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$49,046.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	The USDOE questioned costs for CFDA#84.010/027 are resolved based on a final determination letter. In regards to the USDA portion of the questioned costs: two years have passed since the audit report in which the finding occurred was submitted to the Federal clearing house, the USDA is not currently following up with LDOE on the finding and questioned costs, and a management decision was not issued by USDA.
Status of Finding	No Further Action Needed
Provide a description of the finding status	A final determination letter has been received from the USDOE pertaining to the procedural aspect of the finding related to CFDA# 84.010/027 and this aspect of the finding is considered resolved and closed. While LDOE has not received a determination letter from the USDA pertaining to the procedural aspect of the finding related to CFDA# 10.560, two years have passed since the audit report in which the finding occurred was submitted to the Federal clearing house, the USDA is not currently following up with LDOE on the finding and questioned costs, and a management decision was not issued by USDA.

Finding Reference Number	2014-004
Entity's Name	601 - Louisiana State University - Baton Rouge
Finding Title	Improper Payments to Employees Based on Falsified Records
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	28
Federal Grantor Agency(s)	Department of Health and Human Services; National Science Foundation; U.S. Department of Education;
CFDA Number(s)	47.070; 93.859, 84.033;
"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	There were no questioned costs noted for this finding.
Status of Finding	Fully Corrected
Provide a description of the finding status	Permanent Memorandum 76 -Detection, Reporting, and Investigation of Incidents of Financial Irregularity was adopted 08/01/2014. Finance and Administrative Services Operating Procedure (FASOP) AS-25 -Student Employment Best Practices was adopted 01/15/2015

Finding Reference Number	2013-003
Entity's Name	360 - Department of Children and Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	28
Federal Grantor Agency(s)	U.S. Department of Agriculture;
CFDA Number(s)	10.551; 10.561;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$2,710.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The Department's Fraud and Recovery Unit identified improper activity be three DCFS employees who received SNAP or DSNAP benefits. The total loss of the three cases equated \$3,102. \$2,309 has been collected. The remaining balance equals \$793.
Status of Finding	Fully Corrected
Provide a description of the finding status	The results of the DCFS investigations were reported to the U.S. Department of Agriculture and the Legislative Auditor. DCFS maintains a zero tolerance for fraud, waste, and abuse.

Finding Reference Number	2014-005
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2014
Initial Year of Finding	2010
Page Number (from Single Audit report)	30
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$940,075,694.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD-DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant applicants. OCD-DRU continues to follow its policies and procedures to determine homeowner compliance with Road Home covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant as recently demonstrated by HUD's Press Release dated August 24, 2015 and the anticipated Action Plan Amendments designed to assist homeowners in becoming compliant.

Finding Reference Number	2013-006
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2013
Initial Year of Finding	2010
Page Number (from Single Audit report)	32
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$100,831,446.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD-DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant applicants. OCD-DRU continues to follow its policies and procedures to determine homeowner compliance with Road Home covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant as recently demonstrated by HUD's Press Release dated August 24, 2015 and the anticipated Action Plan Amendments designed to assist homeowners in becoming compliant.

Finding Reference Number	F-12-HUD-EXEC-DOA-OCD-2
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2012
Initial Year of Finding	2010
Page Number (from Single Audit report)	24
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,304,466.00
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 OMB Circular A-133 section 315(b)(4); 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 findings; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of OMB Circular A-133 section 315(b)(4).

Finding Reference Number	F-11-HUD-EXEC-DOA-OCD-1
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2011
Initial Year of Finding	2010
Page Number (from Single Audit report)	49
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,547,795.00
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 OMB Circular A-133 section 315(b)(4); 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 findings; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of OMB Circular A-133 section 315(b)(4).

Finding Reference Number	F-10-HUD-EXEC-DOA-OCD-2
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2010
Initial Year of Finding	2010
Page Number (from Single Audit report)	56
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$2,145,547.00
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 OMB Circular A-133 section 315(b)(4); 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 findings; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of OMB Circular A-133 section 315(b)(4).

Finding Reference Number	2014-006
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2014
Initial Year of Finding	2011
Page Number (from Single Audit report)	33
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$59,972,548.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	For the applicants identified to be noncompliant with the terms of their loan agreements, many of them have now become compliant. The approved recovery process is effective in reducing noncompliance rate. 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	The Small Rental Property Program (SRPP) has developed and implemented the loan recovery process (aka Non Compliance Mitigation). An IT system has been developed and deployed on 5/16/13 to process noncompliant files. An Executive Compliance Committee (ECC) has been formed; responsible for the review of files and making recommendations regarding the disposition of noncompliant files. A Non-Compliance Mitigation Guide has been developed. The Program continues to provide assistance to noncompliant property owners in an effort to bring them into compliance thereby negating the need for recovery. In the event compliance cannot be achieved, the Executive Compliance Committee will take appropriate action to pursue recovery as necessary.

Finding Reference Number	2013-007
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2013
Initial Year of Finding	2011
Page Number (from Single Audit report)	35
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$46,713,476.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	For the applicants identified to be noncompliant with the terms of their loan agreements, many of them have now become compliant. The approved recovery process is effective in reducing noncompliance rate. 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	The Small Rental Property Program (SRPP) has developed and implemented the loan recovery process (aka Non Compliance Mitigation). An IT system has been developed and deployed on 5/16/13 to process noncompliant files. An Executive Compliance Committee (ECC) has been formed; responsible for the review of files and making recommendations regarding the disposition of noncompliant files. A Non-Compliance Mitigation Guide has been developed. The Program continues to provide assistance to noncompliant property owners in an effort to bring them into compliance thereby negating the need for recovery. In the event compliance cannot be achieved, the Executive Compliance Committee will take appropriate action to pursue recovery as necessary.

Finding Reference Number F-12-HUD-EXEC-DOA-OCD-3

Entity's Name 107 - Division of Administration

Finding Title Inadequate Recovery of Small Rental Property Program Loans

Single Audit Report Year 2012

Initial Year of Finding 2011

Page Number (from Single Audit report) 27

Federal Grantor Agency(s) Housing and Urban Development;

CFDA Number(s) 14.228;

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding \$33,588,190.00

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 OMB Circular A-133 section 315(b)(4); 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 findings; and a management decision was not issued.

Status of Finding No Further Action Needed

Provide a description of the finding status No further action is needed as per the provisions of OMB Circular A-133 section 315(b)(4).

Finding Reference Number	F-11-HUD-EXEC-DOA-OCD-2
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2011
Initial Year of Finding	2011
Page Number (from Single Audit report)	52
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,414,541.00
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 OMB Circular A-133 section 315(b)(4); 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 findings; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of OMB Circular A-133 section 315(b)(4).

Finding Reference Number	F-12-HUD-EXEC-DOA-OCD-1
Entity's Name	107 - Division of Administration
Finding Title	Community Development Block Grant Awards Identified for Grant Recovery
Single Audit Report Year	2012
Initial Year of Finding	2012
Page Number (from Single Audit report)	22
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$58,279,963.00
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 OMB Circular A-133 section 315(b)(4); 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 findings; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of OMB Circular A-133 section 315(b)(4).

Finding Reference Number	2014-007
Entity's Name	474 - Louisiana Workforce Commission
Finding Title	Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster
Single Audit Report Year	2014
Initial Year of Finding	2009
Page Number (from Single Audit report)	35
Federal Grantor Agency(s)	Department of Labor;
CFDA Number(s)	17.258; 17.259; 17.260; 17.278;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	A monitoring unit has been established and has begun monitoring local workforce areas. Three desk and onsite fiscal monitoring reviews have been completed and several grant recipients are currently under review. The goal is to have all local areas monitored by the end of the fiscal year 2016.

Finding Reference Number	2014-008
Entity's Name	SEF - Department of Transportation and Development
Finding Title	Inadequate Controls over Change Order Approvals
Single Audit Report Year	2014
Initial Year of Finding	2010
Page Number (from Single Audit report)	36
Federal Grantor Agency(s)	Department of Transportation;
CFDA Number(s)	20.205;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No costs involved.
Status of Finding	Fully Corrected
Provide a description of the finding status	All related change orders have FHWA approval. A second check has been added for data entry to ensure projects are entered correctly. Identified issues were prior to a major change in internal controls so the basic plan for compliance remained the same.

Finding Reference Number	2014-009
Entity's Name	SEF - Department of Transportation and Development
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	38
Federal Grantor Agency(s)	Department of Transportation;
CFDA Number(s)	20.205; 20.219;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$90,739.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Acceptable proof of payment was received for all questioned costs and required audits cited have been issued.
Status of Finding	Not Corrected
Provide a description of the finding status	A cross-functioning team has been put together and is working to properly address the issues surrounding not only sub-recipient monitoring, but also other key changes noted in the revised super circular that governs this process.

Finding Reference Number	2014-010
Entity's Name	644 - Bossier Parish Community College
Finding Title	Student Financial Aid Fraud
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	40
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063; 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	No Questioned Costs
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action taken

Finding Reference Number	2014-011
Entity's Name	641 - Delgado Community College
Finding Title	Noncompliance with Student Financial Assistance Regulations
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	41
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.007; 84.063; 84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$15,133.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds have been returned.
Status of Finding	Not Corrected
Provide a description of the finding status	The college has implemented procedures to timely identify students who withdraw which will in turn afford a timely return of Title IV Funds within the required timeframe.

Finding Reference Number	2013-011
Entity's Name	641 - Delgado Community College
Finding Title	Title IV Funds Not Returned
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	41
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063; 84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$4,403.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds have been returned.
Status of Finding	Not Corrected
Provide a description of the finding status	The college has restructured staff and re-aligned resources in order to provide better assurance with compliance of federal regulations

Finding Reference Number	F-12-ED-DCC-1
Entity's Name	641 - Delgado Community College
Finding Title	Missappropriation of Federal Work-Study Program Funds
Single Audit Report Year	2012
Initial Year of Finding	2012
Page Number (from Single Audit report)	40
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.033;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$26,694.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	No final determination has been made by the Department of Education
Status of Finding	Fully Corrected
Provide a description of the finding status	The college has implemented better Internal Controls that will mitigate the re-occurrence of this finding.

Finding Reference Number	2014-012
Entity's Name	681 - Department of Education - Subgrantee Assistance
Finding Title	Misappropriation of Public Funds
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	42
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.287;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$129,402.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Based upon a determination letter received from USDOE, the question costs are considered resolved.
Status of Finding	Not Corrected
Provide a description of the finding status	LDOE will continue to monitor the investigation of the improper use of funds. In addition, LDOE will review its internal controls over subrecipient monitoring to determine how the misappropriation occurred and implement preventative measures to reduce the likelihood of reoccurring fraudulent activity.

Finding Reference Number	2013-012
Entity's Name	681 - Department of Education - Subgrantee Assistance
Finding Title	Noncompliance with Office of Management and Budget Circular A-87 Cost Principles
Single Audit Report Year	2013
Initial Year of Finding	2012
Page Number (from Single Audit report)	43
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.010; 84.011; 84.013; 84.173; 84.287; 84.358; 84.365; 84.367;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$96,183.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The LDOE has been in communication with USDOE substantiating the corrective actions which included recoding of staff and A-87 training conducted at the Depart. By staff attorney with Brustein and Manasevit Law Firm, and the LDOE have obtained amended certification for employees involved. In addition the Dept. is implementing payroll coding audits and timesheet audits. A letter has been received from USDOE and the question costs totaling \$95,956 has been resolved. However, a letter from OSERS has not been received for the questioned costs of \$227 relating to CFDA#84.173
Status of Finding	Partially Corrected
Provide a description of the finding status	The LDOE has improved its internal controls to ensure the correct distribution of salaries and benefits of federal program are being done. In a letter from USDOE dated July 9, 2014 concerning the finding relating to CFDA # 84.010/01 84.013/2887/358/365/367 is considered resolved. However, a final determination letter has not been received from OSERS relating to the procedural aspect of the finding for the CFDA #84.173.

Finding Reference Number	2014-013
Entity's Name	731 - L.E. Fletcher Technical Community College
Finding Title	Noncompliance with Student Financial Assistance Cluster Program Regulations
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	44
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$9,808.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The status of the Questioned Costs have been resolved and payments were made as indicated to the Department of Education.
Status of Finding	Partially Corrected
Provide a description of the finding status	Although part of the finding regarding timeliness of Pell returns has been corrected and funds returned as indicated above, there were still a few that did not manage to get returned in a timely manner due to issues with capturing the students' last day of attendance.

Finding Reference Number	2014-014
Entity's Name	631 - Northwestern State University
Finding Title	Student Enrollment Status Changes Not Reported
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	46
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No costs were questioned
Status of Finding	Fully Corrected
Provide a description of the finding status	University has instituted processes to eliminate this error.

Finding Reference Number	2014-015
Entity's Name	645 - South Louisiana Community College
Finding Title	Late Return of Federal Pell Grant Program Funds
Single Audit Report Year	2014
Initial Year of Finding	2008
Page Number (from Single Audit report)	47
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,632.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The return of the Title IV funds was calculated and processed.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken and finding is no longer applicable.

Finding Reference Number	2013-014
Entity's Name	645 - South Louisiana Community College
Finding Title	Inadequate Administration of Federal Pell Grant Program Funds
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	46
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken and finding is no longer applicable.

Finding Reference Number	2014-016
Entity's Name	616 - Southern University - Baton Rouge
Finding Title	Student Enrollment Status Changes Inaccurately Reported
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	49
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	During the FY 15 audit, Southern University Baton Rouge (SUBR) did not accurately and timely report changes in enrollment status for 2 of 40 or 5% students who received Federal Direct Student Loan funds to the National Student Loan Data System (NSLDS) as required by federal regulations.

Finding Reference Number	2014-017
Entity's Name	640 - University of Louisiana at Lafayette
Finding Title	Error in Federal Reporting
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	51
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.007; 84.033; 84.063; 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	No questioned costs.
Status of Finding	Partially Corrected
Provide a description of the finding status	The amount reported as total tuition and fees was corrected, but the total Federal Pell Grant expenditures were misstated. Corrective action plan is to require review and approval by the reporting department or division for information reported on the FISAP before it is submitted to the US Department of Education is currently in effect.

Finding Reference Number	2014-018
Entity's Name	360 - Department of Children and Family Services
Finding Title	Control Weakness over Temporary Assistance for Needy Families Work Verification Plan
Single Audit Report Year	2014
Initial Year of Finding	2012
Page Number (from Single Audit report)	52
Federal Grantor Agency(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 anticipates that the number of documents misplaced or lost will decrease due to the implementation of the Document Processing Center. Special training was completed during the December 2014 quarter to ensure case workers are properly documenting case records.

Finding Reference Number	2014-019
Entity's Name	360 - Department of Children and Family Services
Finding Title	Foster Care Rate Review
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	54
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	DCFS has planned to modify the Foster Care State Plan to include a new rate review requirement.

Finding Reference Number	2014-020
Entity's Name	360 - Department of Children and Family Services
Finding Title	Noncompliance with TANF Eligibility Requirements
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	55
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.558;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$10,388.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	No losses have been recovered.
Status of Finding	Partially Corrected
Provide a description of the finding status	Scanned documents that were saved into an unidentified work queue have been removed. The DCFS Operations Management staff continues to file scanned documents in the correct queue.

Finding Reference Number	2013-021
Entity's Name	360 - Department of Children and Family Services
Finding Title	Noncompliance with TANF Eligibility Requirements
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	58
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.558;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$8,036.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	DCFS has not collected any funds on these cases.
Status of Finding	Partially Corrected
Provide a description of the finding status	A corrective action plan has been put into place that requires supervisors to review each TANF Cash Assistance application prior to certification.

Finding Reference Number	2013-019
Entity's Name	360 - Department of Children and Family Services
Finding Title	Fraudulent Billings by Daycare Owner
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	55
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.575; 93.596; 93.713;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$70,160.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The Fraud and Recovery Unit has collected \$12,500 of the \$70,160 in question.
Status of Finding	Fully Corrected
Provide a description of the finding status	DCFS has implemented the TOTS system, an automated Child Care Time and Attendance system that provides accurate and timely tracking and reporting of time and attendance data. Midpoint eligibility reviews are conducted to verify compliance.

Finding Reference Number	F-12-HHIS-DCFS-2
Entity's Name	360 - Department of Children and Family Services
Finding Title	Fraudulent Billings by Daycare Owner
Single Audit Report Year	2012
Initial Year of Finding	2012
Page Number (from Single Audit report)	51
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.575; 93.596; 93.713;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,405.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	The Fraud & Recovery Unit has collected \$1,247.09 of the \$16,405 in question.
Status of Finding	Fully Corrected
Provide a description of the finding status	DCFS has implemented the TOTS system, an automated child care time and attendance system that provides accurate and timely tracking and reporting of time and attendance data. Midpoint eligibility reviews are conducted to verify compliance.

Finding Reference Number	2014-021
Entity's Name	306 - Department of Health and Hospitals - Medical Vendor Payments
Finding Title	Improper Payments of Medicaid Claims
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	57
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$760,057.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	DHH has recouped approximately \$405,384 from providers. Upon further review, the data pulled to determine the original amount was incorrect. DHH and Molina are working together to determine the actual amount of overpayments subject to this error in claims. DHH has not actively pursued additional recoupments until a determination of the overpayments are finalized.
Status of Finding	Fully Corrected
Provide a description of the finding status	A necessary fix to correct this issue has already been implemented; the Medicaid claims processing was modified by our FI and put into production for claims processed on or after Oct. 1, 2014.

Finding Reference Number	2014-022
Entity's Name	306 - Medical Vendor Payments
Finding Title	Improper Payments to Non-Emergency Medical Transportation Services Providers
Single Audit Report Year	2014
Initial Year of Finding	2008
Page Number (from Single Audit report)	58
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$526,550.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	DHH is currently in negotiations with the provider on repayments of these funds.
Status of Finding	Partially Corrected
Provide a description of the finding status	In addition to referrals to Program Integrity, program staff has been in direct communication with the providers to further educate them on established policies and procedures.

Finding Reference Number	2013-022
Entity's Name	306 - Medical Vendor Payments
Finding Title	Improper Payments to Non-Emergency Medical Transportation Services Providers
Single Audit Report Year	2013
Initial Year of Finding	2008
Page Number (from Single Audit report)	60
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$8,488.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The funds were returned on the 9/30/14 quarterly CMS report.
Status of Finding	Partially Corrected
Provide a description of the finding status	Department of Health and Hospitals staff will continue to work with Non-Emergency Medical Transportation (NEMT) providers to ensure that all NEMT rules and regulations are enforced.

Finding Reference Number	2014-023
Entity's Name	306 - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Services Provider
Single Audit Report Year	2014
Initial Year of Finding	2012
Page Number (from Single Audit report)	61
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$10,098.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Some of the providers were unaware of correct billing procedures. A new EVV(Electronic Visit Verification)system to be implemented was delayed. The amount will be returned on the quarterly CMS64 on 9/30/15.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCDD has sent correspondence to all waiver providers about proper data input into the Louisiana Service Tracking System(LAST). In addition, Support Coordination agencies periodically review provider billing and report any inaccuracies to OCDD state office or to the Office of Program Integrity.

Finding Reference Number	2013-023
Entity's Name	306 - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Services Provider
Single Audit Report Year	2013
Initial Year of Finding	2012
Page Number (from Single Audit report)	62
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$10,624.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The funds were returned on the 9/30/14 quarterly CMS report.
Status of Finding	Partially Corrected
Provide a description of the finding status	The provider was contacted about training and the importance of accurate record keeping(documentation of progress notes, timesheets, and schedule changes.) OCDD has continued to provide training statewide to provider agencies (documentation of changes in a recipient's schedule) via quarterly meetings, mailouts, etc, thus instituting continued training and oversight by providers to their direct support staff on proper time sheet/documentation (including progress notes).

Finding Reference Number	2014-024
Entity's Name	306 - Medical Vendor Payments
Finding Title	Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	62
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	unable to determine
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	As of March 1, 2015, testing was completed between Molina and Magellan, and the corrective changes were implemented. Effective 9/1/15, encounters will deny if the claim received date is not included on the encounter file.

Finding Reference Number	2014-025
Entity's Name	306 - Department of Health and Hospitals - Medical Vendor Payments
Finding Title	Lack of Controls over Federal Cash Management Requirements
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	64
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.767, 93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	DHH's Fiscal Management has implemented a new review of administrative/payroll spreadsheets used to determine the funding technique that resulted in an underdraw of federal funds. Employees have been trained on use of the updated spreadsheets. This was implemented in April 2014, but the review of all funding spreadsheets is ongoing.

Finding Reference Number	2014-026
Entity's Name	306 - Department of Health and Hospitals - Medical Vendor Payments
Finding Title	Noncompliance with Approved Consolidated Cost Allocation Plan
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	67
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.767, 93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	An amended Cost Allocation Plan was submitted on 2/12/15. The appropriate corrections were completed in SFY2015.

Finding Reference Number	2014-027
Entity's Name	306 - Department of Health and Hospitals - Medical Vendor Payments
Finding Title	Noncompliance with Federal and State Regulations over Contract for New Medicaid Dental Program
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	68
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Staff have been instructed that appropriate documentation and confidentiality or HIPAA Business Agreements must be in place prior to sharing PHI with any new contractor. The fiscal intermediary system used to provide data to include questions in the request form pertaining to having the required agreements in place has been modified.

Finding Reference Number	F-11-HHS-DHH-1
Entity's Name	306 - Medical Vendor Payments
Finding Title	Improper Payment to Greater New Orleans Community Health Connection Waiver Service Providers
Single Audit Report Year	2011
Initial Year of Finding	2011
Page Number (from Single Audit report)	102
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$2,354,795.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Department of Health and Hospitals is still in negotiations with the federal government. Part of the amounts questioned above could be overturned. DHH is waiting for a determination letter arising from discussions and clarifications on eligibility for the time period and payments to the providers.
Status of Finding	Fully Corrected
Provide a description of the finding status	DHH and CMS have discussed the allowed expenditures identified in the audit report and further action is not required. Copies of licenses for provider types licensed by DHH were added to provider enrollment files and mathematical errors were corrected during reconciliations completed by March 30, 2012. DHH has initiated legal actions to recover overpayments from all closed sites. All corrective actions have been taken.

Finding Reference Number	F-08-HHS-DHH-4
Entity's Name	307 - Department of Health and Hospitals - Office of the Secretary
Finding Title	Inadequate Internal Control over Cooperative Endeavor Agreements
Single Audit Report Year	2008
Initial Year of Finding	2008
Page Number (from Single Audit report)	108
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.779;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$335,000.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	For those cooperative endeavors that have been repaid or are being repaid through payment plans, DHH has returned the costs to the Federal Government.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No communication has been received from CMS on this issue since the initial year of finding.

Finding Reference Number	2014-028
Entity's Name	403 - Office of Juvenile Justice
Finding Title	Inadequate Controls over Foster Care Reimbursement Requests
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	70
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$15,890.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The Questioned Costs of \$15,890.00 resulted in an actual amount of \$7,332.14 in Overbilled Costs for FY 2014 Quarter 4 after reviewed. This amount was refunded to DCFS in February 2015 via J4 403 3601V-E2014.
Status of Finding	Fully Corrected
Provide a description of the finding status	OJJ and DPS have set in place procedures to ensure that both OJJ and DPS receive an updated annual Indirect Cost Rate Proposal in order to ensure that the most current rates are utilized when calculating the reimbursement requests.

Finding Reference Number	2013-029
Entity's Name	403 - Office of Juvenile Justice
Finding Title	Inadequate Controls over the Foster Care Program
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	73
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$138,762.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The offset was requested against the 1st Quarter Billing of FY14. Due to responses/direction needed at DCFS' agency level as the primary recipient, lagged offset/reimbursement was not initiated/made until August 2014 (\$137,853) - J4 360 403IVEREIM. 2. LLA provided the file samples as requested in September 2014 (\$909). The two SSI questioned cost samples for the period of February 2013 were refunded to Social Security/rectified in April, 2013. The one Support Enforcement questioned cost sample for time period of February 2013 was refunded to DCFS via J4 403 IVEREIM/rectified in October 2014 as soon as the file samples were provided by LLA, researched and confirmed.
Status of Finding	Fully Corrected
Provide a description of the finding status	<ol style="list-style-type: none"> 1. A formula error in the calculation spreadsheet accounted for the duplication. Additional "protected cell" actions have been taken to ensure the formula is not affected in the future. 2. Policy and Procedures have been updated to ensure that Supplementary Security Income (SSI), Support Enforcement and Non-Secure Care Parental Assessment revenues are deducted from the IV-E reimbursement request calculations to further ensure that IV-E reimbursement requests are not being over billed.

Finding Reference Number	2014-029
Entity's Name	403 - Office of Juvenile Justice
Finding Title	Unsupported Rates for Residential Care Facilities
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	72
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	unable to determine
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	OJJ is working with DCFs regarding this methodology in order to ensure that the portion of those payments requested for reimbursement will be verified as allowable expenditures with adequate support.

Finding Reference Number	2014-030
Entity's Name	609 - Pennington Biomed Research Center
Finding Title	Inaccurate Federal Funding Accountability and Transparency Act Reporting - Research and Development Cluster
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	74
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.859;
"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	There were no questioned costs related to this finding.
Status of Finding	Fully Corrected
Provide a description of the finding status	Fiscal Operations revised their SOP on FFATA to emphasize the reporting requirements on all new obligations. Sponsored Project Services sends electronic copies of all subawards to Fiscal Operations as soon as fully executed to allow for timely submission.

Finding Reference Number	2014-031
Entity's Name	107 - Division of Administration
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(s)	Department of Homeland Security;
CFDA Number(s)	97.039;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,780,897.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD/DRU HMGP has not received correspondence from GOHSEP or FEMA regarding the final disallowance or resolution of questioned costs. Once FEMA has identified the sample projects to be assessed, OCD/DRU HMGP expects further guidance.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD/DRU HMGP is actively pursuing the recoupment of funds from applicants and contractors where applicable. This includes the issuance of demand letters notifying the applicant and/or contractor that they owe funds back to the program. OCD/DRU HMGP is also removing files from recovery stages to be thoroughly reviewed and worked from every feasible angle before being returned for a disposition that will involve criminal referral or active civil collections.

Finding Reference Number	2013-031
Entity's Name	107 - Division of Administration
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency(s)	Department of Homeland Security;
CFDA Number(s)	97.039;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$23,702,363.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	In a December 3, 2014 management decision letter, FEMA indicated that the finding was resolved, but FEMA indicated that the amount of questioned costs to be disallowed was "To be Determined". This is a reference to the process of establishing a determination at the conclusion of the grant period.
Status of Finding	Fully Corrected
Provide a description of the finding status	In a December 3, 2014 management decision letter, FEMA indicated that the finding was resolved, but FEMA also indicated that, there is an ongoing effort by GOHSEP, OCD, and FEMA working on a path toward resolution. This finding is considered resolved but will remain open until the resolution process is completed.

Finding Reference Number	F-12-DHIS-EXEC-DOA-OCD-4
Entity's Name	107 - Division of Administration
Finding Title	Unsupported Hazard Mitigation Grant Program Project Costs
Single Audit Report Year	2012
Initial Year of Finding	2012
Page Number (from Single Audit report)	61
Federal Grantor Agency(s)	Department of Homeland Security;
CFDA Number(s)	97.039;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$27,721.00
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 OMB Circular A-133 section 315(b)(4); 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 findings; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of OMB Circular A-133 section 315(b)(4).

Finding Reference Number	F-12-DHIS-EXEC-DOA-OCD-5
Entity's Name	107 - Division of Administration
Finding Title	Untimely Review of Hazard Mitigation Grant Program Recovery Status
Single Audit Report Year	2012
Initial Year of Finding	2012
Page Number (from Single Audit report)	62
Federal Grantor Agency(s)	Department of Homeland Security;
CFDA Number(s)	97.039;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$957,607.00
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 OMB Circular A-133 section 315(b)(4); 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 findings; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of OMB Circular A-133 section 315(b)(4).