

SINGLE AUDIT REPORT

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

For the Year Ended June 30, 2025
Issued March 30, 2026

State of Louisiana

Single Audit Report for the Year Ended June 30, 2025

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

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 is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 7354 or Report ID No. 80250060 for additional information.

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STATE OF LOUISIANA

Single Audit Report
for the Year Ended June 30, 2025

A copy of this report is being submitted to the Federal Audit Clearinghouse (FAC). The FAC will retain an archival copy of the report and make the report publicly available on its website at <https://fac.gov>. This 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.

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 30, 2025, has been issued under separate cover.

March 30, 2026

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March 30, 2026

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 Annual Comprehensive Financial Report*, provides an overview of the financial operations of Louisiana state government for the fiscal year ended June 30, 2025.

The State of Louisiana's basic financial statements as of and for the year ended June 30, 2025, were issued on December 30, 2025, with unmodified opinions on all opinion units.

The *State of Louisiana's 2025 Single Audit Report* includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, as well as internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 25 reported findings, nine are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$5.9 million. The respective federal grantors will ultimately determine the resolution of those questioned costs.

For fiscal year 2025, we issued qualified opinions on the state's compliance with:

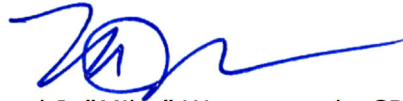
- Special Tests and Provisions requirements applicable to the Research and Development Cluster
- Subrecipient Monitoring requirements applicable to the Temporary Assistance for Needy Families program
- Eligibility and Subrecipient Monitoring requirements applicable to the Foster Care Title IV-E program
- Eligibility and Special Tests and Provisions requirements applicable to the Children's Health Insurance Program
- Subrecipient Monitoring requirements applicable to the Block Grants for Prevention and Treatment of Substance Abuse program
- Eligibility and Special Tests and Provisions requirements applicable to the Medicaid Cluster



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

We remain 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, appearing to read "Mike Waguespack", with a stylized flourish extending to the right.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

BQD:MJW:ch

TRANSMITTAL 2025

STATE OF LOUISIANA
SINGLE AUDIT REPORT
for the Fiscal Year Ended June 30, 2025

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Executive Summary

Executive Summary

State of Louisiana Single Audit Report for the Fiscal Year Ended June 30, 2025

Introduction

The Single Audit Report for the fiscal year ended June 30, 2025, includes the auditor's report on internal control over financial reporting and on compliance and other matters related to the State of Louisiana's financial statements. The report also includes the auditor's report on compliance with requirements applicable to major federal programs and on internal control over compliance. In addition, the report includes the Schedule of Expenditures of Federal Awards (SEFA) and the auditor's report on that schedule. These reports are supported by the schedules of findings and questioned costs in the accompanying report.

The Single Audit, performed by the Louisiana Legislative Auditor, was conducted in accordance with the Single Audit Act Amendments of 1996 and Title 2 of the U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The Single Audit includes the various departments, agencies, universities, and other organizational units included in the State of Louisiana's financial reporting entity, as defined by Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended.

Findings and Questioned Costs

As a result of auditing Louisiana's basic financial statements and the SEFA, we identified certain deficiencies in internal control and instances of noncompliance 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.

The 2025 Single Audit Report includes 25 findings, of which nine (36%) are repeat findings from prior audits.

The report also discloses federal questioned costs totaling \$5,893,545, which are detailed 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 federal awarding agencies.

The following pages present graphical summaries of the number of findings and related federal questioned costs by state entity, trend in total findings over the past five years, comparisons of new and repeat findings for fiscal year 2025, and trend and current status of federal questioned costs over the past five years.

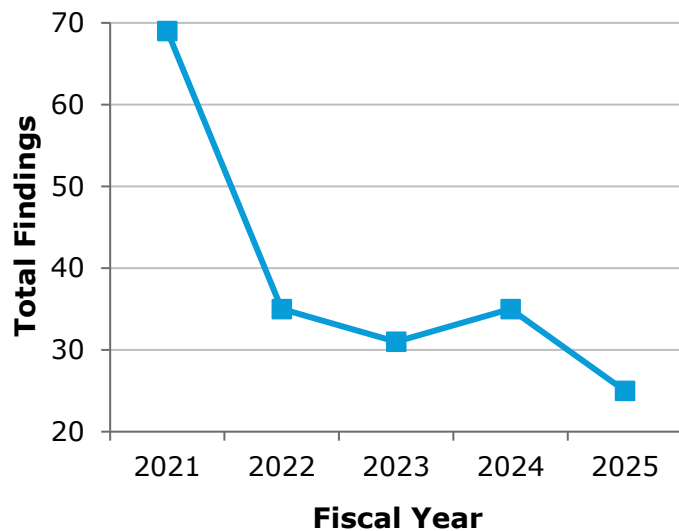
Executive Summary

State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

Findings and Federal Questioned Costs by State Entity

State Entity	Number of Findings	Number of Repeat Findings	Federal Questioned Costs
Capital Area Human Services District	2		\$103,594
Department of Children and Family Services	9	1	71,278
Louisiana Department of Health	9	5	2,879,053
Louisiana State University Health Sciences Center - Shreveport	1	1	
Road Home Corporation d/b/a Louisiana Land Trust	1		171,465
Student Tuition Assistance and Revenue Trust Program	1		2,668,155
University of Louisiana at Lafayette	2	2	
Total	25	9	\$5,893,545

Five-year Trend of Findings



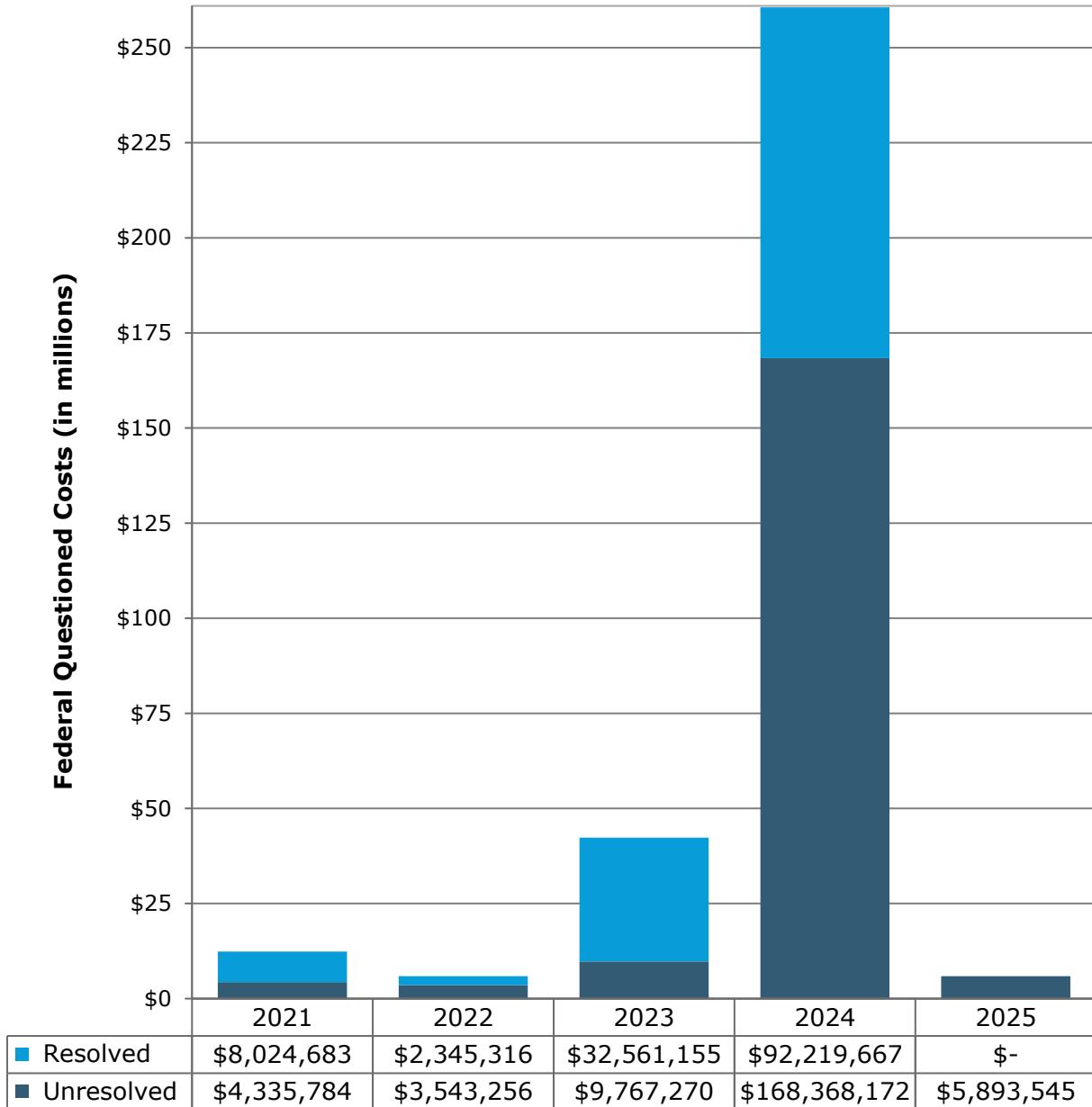
New vs. Repeat Findings



Executive Summary

State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

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



Executive Summary

State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

Material Weakness in Internal Control Financial Statement Finding

As a result of the 2025 Single Audit, the following finding was determined to be a material weakness in internal control over financial reporting and is reported in detail in Schedule B:

2025-001 - Inadequate Controls over Annual Financial Reporting
Louisiana Department of Health (Schedule B, pages 13-14)

Opinions on Compliance with Requirements Applicable to Major Federal Programs

As a result of the 2025 Single Audit, the auditors issued unmodified opinions on all major federal programs except for the following programs and compliance requirements:

Research and Development Cluster

Qualified Opinion on Special Tests and Provisions based on the following findings:

2025-003 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements
Louisiana State University Health Sciences Center – Shreveport (Schedule C, pages 19-21)

2025-004 – Control Weakness and Noncompliance with Special Tests and Provisions Requirements
University of Louisiana at Lafayette (Schedule C, pages 21-23)

Temporary Assistance for Needy Families (ALN 93.558) and Foster Care Title IV-E (ALN 93.658)

Qualified Opinion on Subrecipient Monitoring based on the following finding:

2025-013 – Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements
Department of Children and Family Services (Schedule C, pages 34-36)

Foster Care Title IV-E (ALN 93.658)

Qualified Opinion on Eligibility based on the following finding:

2025-016 - Noncompliance with and Control Weaknesses over Foster Care Requirements
Department of Children and Family Services (Schedule C, pages 39-40)

Executive Summary

State of Louisiana Single Audit Report for the Fiscal Year Ended June 30, 2025

Children's Health Insurance Program (ALN 93.767) and Medicaid Cluster

Qualified Opinion on Eligibility based on the following finding:

2025-019 – Inadequate Internal Controls over Eligibility Determinations
Louisiana Department of Health (Schedule C, pages 44-46)

Qualified Opinion on Special Tests and Provisions based on the following findings:

2025-023 – Noncompliance with Fee-for-Service Provider Revalidation Requirements
Louisiana Department of Health (Schedule C, pages 51-52)

2025-024 – Noncompliance with Managed Care Provider Enrollment and Screening Requirement
Louisiana Department of Health (Schedule C, pages 52-53)

Block Grants for Prevention and Treatment of Substance Abuse (ALN 93.959)

Qualified Opinion on Subrecipient Monitoring based on the following finding:

2025-020 – Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements
Louisiana Department of Health (Schedule C, pages 47-48)

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2025 Single Audit, the following eight findings were determined to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C:

2025-003 - Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements
Louisiana State University Health Sciences Center - Shreveport (Schedule C, pages 19-21)

2025-004 - Control Weakness and Noncompliance with Special Tests and Provisions Requirements
University of Louisiana at Lafayette (Schedule C, pages 21-23)

2025-013 – Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements
Department of Children and Family Services (Schedule C, pages 34-36)

Executive Summary

State of Louisiana Single Audit Report for the Fiscal Year Ended June 30, 2025

2025-016 - Noncompliance with and Control Weaknesses over Foster Care Requirements

Department of Children and Family Services (Schedule C, pages 39-40)

2025-019 – Inadequate Internal Controls over Eligibility Determinations

Louisiana Department of Health (Schedule C, pages 44-46)

2025-020 – Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements

Louisiana Department of Health (Schedule C, pages 47-48)

2025-023 – Noncompliance with Fee-for-Service Provider Revalidation Requirements

Louisiana Department of Health (Schedule C, pages 51-52)

2025-024 – Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Louisiana Department of Health (Schedule C, pages 52-53)

Expenditures of Federal Awards

In addition to auditing the state’s financial statements, we examined expenditures of certain federal award programs administered by the State of Louisiana reporting entity. For the fiscal year ended June 30, 2025, the State of Louisiana reported more than \$25 billion in monetary and non-monetary federal award activity (including loan programs) on the SEFA. Of this total, \$1.72 billion represented COVID-19 expenditures, which accounted for approximately 7% of total federal expenditures for fiscal year 2025.

Major federal award programs were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act Amendments of 1996. For fiscal year 2025, these major programs accounted for approximately 56% of the State of Louisiana’s total federal award expenditures.

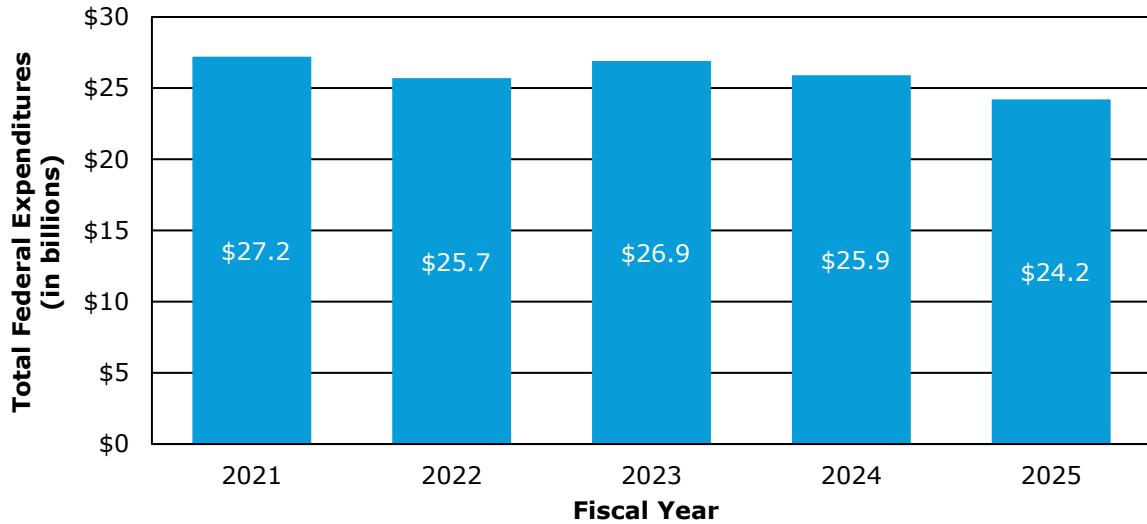
The following graphs illustrate federal expenditures reported by the state. These illustrations include:

- The trend of federal awards expenditures (excluding loan programs) over the past five years
- Major programs expenditures compared to total federal expenditures
- COVID-19 federal expenditures compared to total federal expenditures
- The percentage of total federal awards expenditures by federal agency
- The percentage of total federal awards expenditures by state entity

Executive Summary

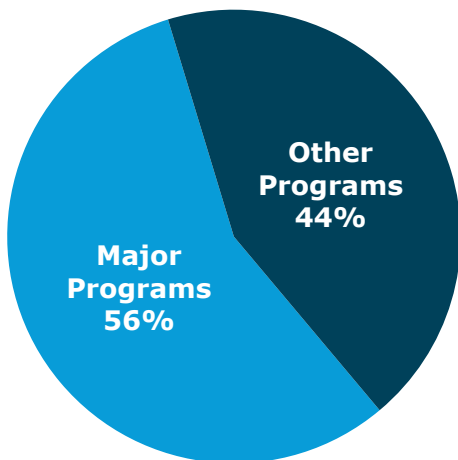
State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

Trend of Federal Awards Expenditures over the Past Five Years

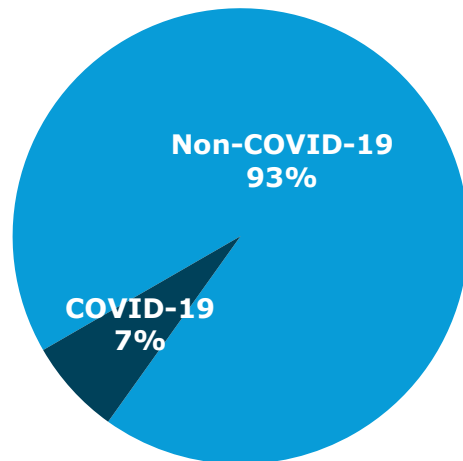


For fiscal year 2025, total federal award expenditures reported in Appendix A were \$24,238,326,611 (excluding loan programs).

**Fiscal Year 2025
Major Programs vs.
Total Federal Expenditures**
\$14,262,840,346 vs. \$25,281,411,750
(including loan programs)



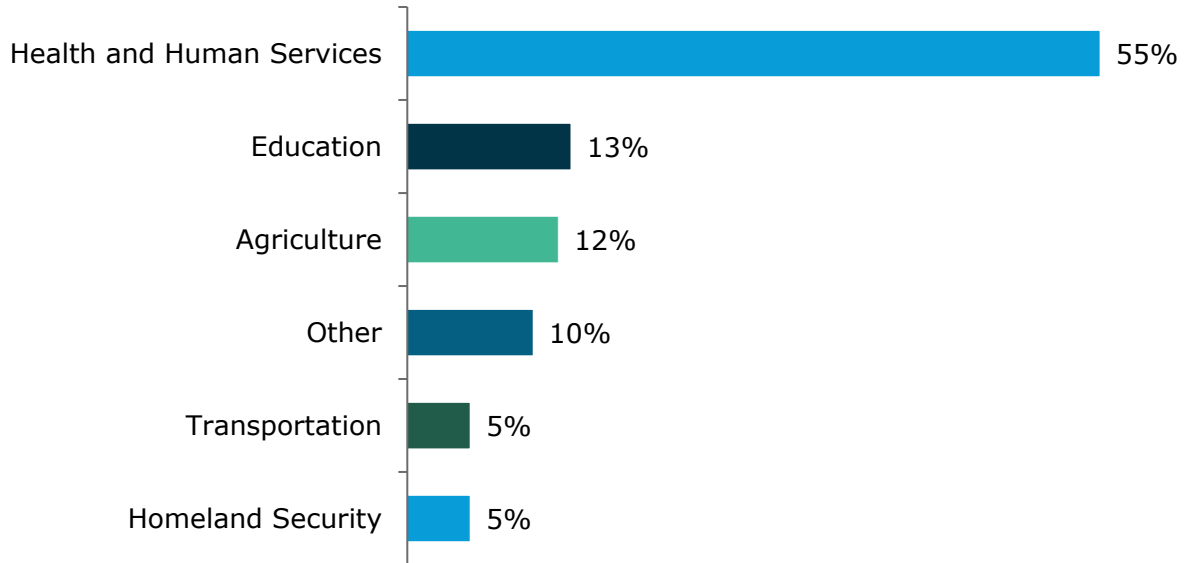
**Fiscal Year 2025
COVID-19 Expenditures vs.
Total Federal Expenditures**
\$1,719,405,267 vs. \$25,281,411,750
(including loan programs)



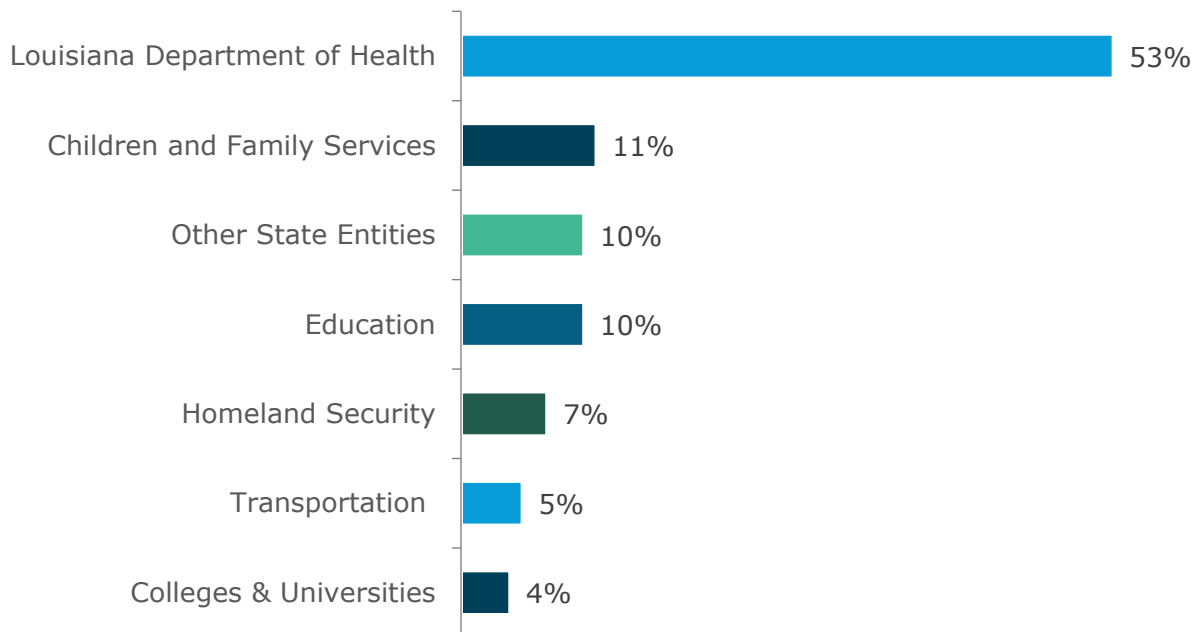
Executive Summary

State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

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



Percentage of Federal Awards Expenditures by State Entity (excluding loan programs)



Audit Reports

December 30, 2025

Independent Auditor's Report**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***

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
Baton Rouge, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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, 2025, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 30, 2025.

Our report includes an Emphasis of Matter section that states, as of September 2025, the Louisiana Workforce Commission identified approximately 110,066 claims filed from March 15, 2020, through June 30, 2025, that were paid totaling approximately \$860 million, with various unresolved issues indicating potential overpayments to claimants.

Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government, as described in our report on the State of Louisiana's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, and the Stephenson Technologies Corporation, component units of the Louisiana State University System (major component unit); and the Black and Gold Facilities, Inc., University Facilities, Inc., and the NSU Facilities Corporation, component units of the University of Louisiana System (major component unit); which were audited by other auditors upon whose reports we are relying, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the LSU Foundation, the Tiger Athletic Foundation, the Stephenson Technologies Corporation, the Black and Gold Facilities, Inc., University Facilities, Inc., and the NSU Facilities Corporation.

Report on 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) as a basis for designing 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 a 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. We identified certain deficiencies in internal control, described in Schedule B of the accompanying schedules of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on 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 financial statements. 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*.

State of Louisiana's Response to Finding

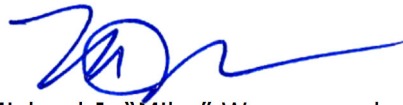
Government Auditing Standards requires the auditor to perform limited procedures on the State of Louisiana's response to the finding identified in our audit and described in Schedule B of the accompanying schedules of findings and questioned costs. The State of Louisiana's response, included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B), was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
December 30, 2025

Purpose of This Report

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", with a stylized flourish extending to the right.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LMN:RR:BQD:ch

AUDIT REPORTS 2025

March 30, 2026, except for the
Schedule of Expenditures of Federal Awards,
Dated December 30, 2025

Independent Auditor's Report

Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Louisiana's compliance with the types of compliance requirements identified as subject to audit in the U.S. 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, 2025. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 10-11) of the accompanying schedules of findings and questioned costs.

Qualified Opinion on Research and Development Cluster, Temporary Assistance for Needy Families, Foster Care Title IV-E, Children's Health Insurance Program, Block Grants for Prevention and Treatment of Substance Abuse, and Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Louisiana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, Temporary Assistance for Needy Families (Assistance Listing 93.558), Foster Care Title IV-E (Assistance Listing 93.658), Children's Health Insurance Program (Assistance Listing 93.767), Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing 93.959), and the Medicaid Cluster for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Louisiana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
March 30, 2026, except for the Schedule of Expenditures of Federal Awards,
dated December 30, 2025

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, 2025.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State of Louisiana and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State of Louisiana’s compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinions on Research and Development Cluster, Temporary Assistance for Needy Families, Foster Care Title IV-E, Children’s Health Insurance Program, Block Grants for Prevention and Treatment of Substance Abuse, 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:

Program/Cluster Name	Assistance Listing Number	Finding Number	Compliance Requirement
Research and Development Cluster	10.225; 14.906; 15.423; 15.424; 16.831; 43.001; 43.008; 47.083; 81.117; 93.213; 93.393; 93.396; 93.837; 93.847; 93.853; 93.855; 93.859; 93.866	2025-003 (page 19) 2025-004 (page 21)	Special Tests and Provisions
Temporary Assistance for Needy Families	93.558	2025-013 (page 34)	Subrecipient Monitoring
Foster Care Title IV-E	93.658	2025-013 (page 34) 2025-016 (page 39)	Subrecipient Monitoring Eligibility
Children’s Health Insurance Program; Medicaid Cluster	93.767; 93.778	2025-019 (page 44) 2025-023 (page 51) 2025-024 (page 52)	Eligibility Special Tests and Provisions
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2025-020 (page 47)	Subrecipient Monitoring

Honorable Jeff Landry, Governor
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State of Louisiana
March 30, 2026, except for the Schedule of Expenditures of Federal Awards,
dated December 30, 2025

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The State of Louisiana’s basic financial statements include the operations of certain entities that were audited by other external auditors as described in Note H of Appendix A (pages A-46 to A-47). During the year ended June 30, 2025, six of these entities expended a total of \$519,025,894 in federal awards, which is not included in the State of Louisiana’s accompanying Schedule of Expenditures of Federal Awards. Our compliance audit, described in the Qualified and Unmodified Opinions section above, does not include the operations of these six entities because these component units engaged other auditors to perform an audit in accordance with Uniform Guidance.

Responsibilities of Management for Compliance

The Governor and other statewide elected officials of the State of Louisiana and their appointees (management) are responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State of Louisiana's federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of Louisiana's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of Louisiana's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of Louisiana's compliance with the compliance requirements referred to

above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the State of Louisiana's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of Louisiana's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2025-002 (pages 18 to 19), 2025-005 (pages 23 to 24), 2025-009 (pages 29 to 30), 2025-010 (pages 30 to 31), 2025-012 (pages 33 to 34), 2025-014 (pages 36 to 37), 2025-015 (pages 37 to 38), 2025-017 (pages 41 to 42), 2025-018 (pages 42 to 43), 2025-021 (pages 48 to 49), 2025-022 (pages 49 to 50), and 2025-025 (pages 53 to 54). Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State of Louisiana's responses to the noncompliance findings identified in our compliance audit described in Schedule C of the accompanying schedules of findings and questioned costs. The State of Louisiana's responses, included in Management's Correction Action Plans and Responses to the Findings and Recommendations (Appendix B), were not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal

Honorable Jeff Landry, Governor
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March 30, 2026, except for the Schedule of Expenditures of Federal Awards,
dated December 30, 2025

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 2025-003 (pages 19 to 21), 2025-004 (pages 21 to 23), 2025-013 (pages 34 to 36), 2025-016 (pages 39 to 40), 2025-019 (pages 44 to 46), 2025-020 (pages 47 to 48), 2025-023 (pages 51 to 52), and 2025-024 (pages 52 to 53) 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 2025-002 (pages 18 to 19), 2025-005 (pages 23 to 24), 2025-006 (pages 25 to 26), 2025-009 through 2025-012 (pages 29 to 34), 2025-014 (pages 36 to 37), 2025-015 (pages 37 to 38), 2025-017 (pages 41 to 42), 2025-018 (pages 42 to 43), 2025-021 (pages 48 to 49), 2025-022 (pages 49 to 50), and 2025-025 (pages 53 to 54) to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State of Louisiana's responses to the internal control over compliance findings identified in our compliance audit described in Schedule C of the accompanying schedules of findings and questioned costs. The State of Louisiana's responses, included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B), were not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

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

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


We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State of Louisiana's basic financial statements. We issued our report thereon dated December 30, 2025, 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 State of Louisiana's basic financial statements.

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The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LMN:RR:BQD:ch

AUDIT REPORTS 2025

SCHEDULE A

**Summary of Auditor's Results
for the Year Ended June 30, 2025**

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

Summary of Auditor's Results
for the Year Ended June 30, 2025

Financial Statements

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

Federal Awards

Internal control over major federal programs:

Material weaknesses identified?	<u> X </u> yes ___ no
Significant deficiencies identified?	<u> X </u> yes ___ none reported

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

Unmodified for all major programs except for:

	Opinion
<u>93.558 - Temporary Assistance for Needy Families</u>	<u>Qualified</u>
<u>93.658 - Foster Care Title IV-E</u>	<u>Qualified</u>
<u>93.767 - Children's Health Insurance Program</u>	<u>Qualified</u>
<u>93.959 - Block Grants for Prevention and Treatment of Substance Abuse</u>	<u>Qualified</u>
<u>Medicaid Cluster</u>	<u>Qualified</u>
<u>Research and Development Cluster</u>	<u>Qualified</u>

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> X </u> yes ___ no
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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Summary of Auditor's Results

Federal Awards (Continued)

Identification of major federal programs:

Assistance Listing Number - Name of Federal Program or Cluster

- 10.557 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children
- 10.558 - Child and Adult Care Food Program
- 10.646 - Summer Electronic Benefit Transfer Program for Children
- 11.477 - Fisheries Disaster Relief
- 12.404 - National Guard ChalleNge Program
- 12.U19 - Comite River Diversion Project
- 15.U05 - Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements)
- Employment Service Cluster
- WIOA Cluster
- 84.367 - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
- 87.052 - Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program
- 93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
- CCDF Cluster
- 93.558 - Temporary Assistance for Needy Families
- 93.658 - Foster Care Title IV-E
- 93.659 - Adoption Assistance
- 93.767 - Children's Health Insurance Program
- 93.959 - Block Grants for Prevention and Treatment of Substance Abuse
- Medicaid Cluster
- 97.005 - State and Local Homeland Security National Training Program
- Research and Development Cluster

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

\$37,922,118

Auditee qualified as low-risk auditee?

 yes X no

SCHEDULE B

**Financial Statement Findings
for the Year Ended June 30, 2025**

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

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2025-001 – Inadequate Controls over Annual Financial Reporting 13

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

LOUISIANA DEPARTMENT OF HEALTH

2025-001 – Inadequate Controls over Annual Financial Reporting

Repeat Finding: Yes (Prior Year Finding Nos. 2024-002, 2023-002, 2022-002, 2021-003)

Condition:

For the fifth consecutive year, the Louisiana Department of Health (LDH) did not have adequate controls over financial reporting to ensure financial reports were accurate. As a result, LDH submitted an inaccurate Annual Fiscal Report (AFR) for LDH Medical Vendor Payments for the fiscal year ended June 30, 2025, to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP).

In the AFR for Medical Vendor Payments, the following errors were noted in the Accounts Payable Adjustments note:

- For full accrual, Due to Medical Claims was understated by \$33.5 million, Due to Audit Payables was understated by \$111.5 million, and Due to Federal Government was overstated by \$30.1 million.
- For modified accrual, Due to Medical Claims was understated by \$33.5 million, Due to Audit Payables was understated by \$105.5 million, and Due to Federal Government was overstated by \$30.1 million.

In the AFR for Medical Vendor Payments, the following errors were noted in the Accounts Receivable Adjustments note:

- For full accrual, Due from Federal Government was understated by \$96.5 million, and Due from Medical Providers was overstated by \$32.7 million.
- For modified accrual, Due from Federal Government was understated by \$92.4 million, and Due from Medical Providers was overstated by \$65.5 million.

Criteria:

Good internal control over financial reporting should include adequate procedures and oversight to identify, calculate, and compile financial data needed to prepare accurate financial reports for submission to OSRAP.

Cause:

LDH's review and reconciliation process over annual financial reporting did not identify errors in amounts reported.

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

Effect:

LDH submitted an inaccurate AFR for LDH Medical Vendor Payments for the fiscal year ended June 30, 2025, to the Division of Administration, OSRAP.

Recommendation:

LDH management should strengthen its internal control over the financial reporting process to ensure accuracy of amounts provided to fiscal by program sections. In addition, management should perform a thorough review that will identify preparation errors and correct those errors before submission of reports to OSRAP for inclusion in the state's Annual Comprehensive Financial Report.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

Although management concurred with the adjustments presented in the finding, management did not concur with this being the fifth consecutive year for this finding. Management responded that the specific causes and adjustments identified during the fiscal year 2025 review differ from those noted in prior audits. The AFR has required multiple adjustments to both the Accounts Payable Adjustments note and the Accounts Receivable Adjustments note for each year beginning fiscal year 2021 through fiscal year 2025. Therefore, we consider this to be the fifth consecutive year for which the condition of the finding has occurred.

SCHEDULE C

**Federal Award Findings and Questioned Costs
for the Year Ended June 30, 2025**

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

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

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

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

2025-002 – Control Weakness and Noncompliance Related to Cost Allocation Process

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 2401LATANF, 2501LATANF, SNAP - Letter of Credit

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: Yes (Prior Year Finding Nos. 2024-003, 2023-003)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.558	Temporary Assistance for Needy Families (Award No. 2501LATANF)	\$19
	SNAP Cluster:	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Award No. SNAP - Letter of Credit)	625
	Total	<u>\$644</u>

Condition:

The Department of Children and Family Services (DCFS) did not have adequate controls in place to ensure the correct allocation of expenditures in accordance with the Cost Allocation Plan (CAP), which assigns costs to federal programs.

In a nonstatistical sample of 60 cost allocation forms out of a population of 1,019 forms, five (8%) forms either did not agree to supporting documentation, used the incorrect grant number, or used a federal program that was not included in the CAP, which resulted in the incorrect allocation of costs to various cost pools affecting multiple federal programs. These errors resulted in overbilling the Temporary Assistance for Needy Families program (TANF) by \$19 and the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) by \$625. The amounts overbilled represent questioned costs. In addition, the following programs were underbilled: TANF by \$312, Child Support Services by \$937, and SNAP by \$19.

Criteria:

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

Per 2 CFR 200.400(d), the accounting practices of the non-federal entity must be consistent with cost principles and support the accumulation of costs, as required, and must provide for adequate documentation to support costs charged to the federal award.

Cause:

These errors occurred because there was not an effective review process in place to identify amounts being charged incorrectly through the cost allocation process.

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

Federal Award Findings and Questioned Costs

Effect:

Failure to adequately review cost allocation supporting documentation increases the risk that unallowable costs could be charged to federal programs. This is the third consecutive year we have reported to DCFS management exceptions with internal controls related to the cost allocation process.

Recommendation:

Management should strengthen internal controls over the cost allocation review process.

Management’s Response and Corrective Action Plan:

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

2025-003 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

State Entity: Louisiana State University Health Sciences Center – Shreveport (LSUHSC-S)

Award Years: 2021–2024

Award Numbers: 80NSSC21K0273, 80NSSC22M0030, P20GM121307, R00HL145131, R01CA240496, R01CA271714, R01NS126273, R33AT010637, R56AI159672

Compliance Requirement: Special Tests and Provisions

Pass-Through Entities: University of Massachusetts Chan Medical School, Washington University

Repeat Finding: Yes (Prior Year Finding Nos. 2024-004, 2023-029, 2022-034, 2021-069, 2020-061, 2019-036)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Research and Development Cluster:</u>	
43.001	Science (Award No. 80NSSC21K0273)	None Noted
43.008	Office of STEM Engagement (OSTEM) (Award No. 80NSSC22M0030)	
93.213	Research and Training in Complementary and Integrative Health (Award No. R33AT010637)	
93.393	Cancer Cause and Prevention Research (Award No. R01CA240496)	
93.396	Cancer Biology Research (Award No. R01CA271714)	
93.837	Cardiovascular Diseases Research (Award No. R00HL145131)	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Award No. R01NS126273)	
93.855	Allergy and Infectious Diseases Research (Award No. R56AI159672)	
93.859	Biomedical Research and Research Training (Award No. P20GM121307)	

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

Federal Award Findings and Questioned Costs

Condition:

For the seventh consecutive year, Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. We reviewed a nonstatistical sample of 16 federal Research and Development (R&D) Cluster awards from a population of 83 awards, plus two additional awards based on materiality, for the fiscal year ending June 30, 2025. We noted that for two of 18 awards (11%), LSUHSC-S did not have adequate documentation to show that the key personnel maintained the required level of effort, and there was also no evidence of prior approval from the federal grantor for a disengagement or change in key personnel, as required.

In addition, we noted that during the period July 1, 2024, through December 31, 2024, LSUHSC-S's controls were not effectively designed to ensure prior approval was obtained for changes in effort by key personnel, as required by federal regulations, specifically relating to disengagement from a project for more than three months or a 25% reduction in effort. Beginning with the quarter ending March 31, 2025, LSUHSC-S implemented quarterly time and effort monitoring. We tested the quarterly time and effort monitoring control for the period January 1, 2025, through June 30, 2025, and noted that, for eight of 18 awards (44%), LSUHSC-S did not complete the quarterly monitoring forms timely.

Criteria:

2 CFR 200.308(f) states that a recipient or subrecipient must request prior written approval from the federal agency or pass-through entity for the following program and budget-related reasons:

- Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
- Change in key personnel (including employees and contractors) that are identified by name or position in the federal award.
- The disengagement from a project for more than three months, or a 25% reduction in time and effort devoted to the federal award over the course of the period of performance, by the approved project director or principal investigator.

Cause:

From July 1, 2024, through December 31, 2024, LSUHSC-S's biannual time and effort certification was not effectively designed to ensure prior approval was obtained for changes in effort by key personnel, as required by federal regulations, specifically relating to disengagement from a project for more than three months or a 25% reduction in effort. As noted above, LSUHSC-S implemented quarterly time and effort monitoring in the third quarter of fiscal year 2025; however, this process was not fully implemented.

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

Federal Award Findings and Questioned Costs

Effect:

Failure to implement controls over key personnel requirements increases the risk that federal programs are not performed as authorized and could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

Management should monitor changes in effort for key personnel and verify that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations. Management should also ensure the time and effort monitoring forms are completed timely to ensure compliance with Special Tests and Provisions requirements.

Management’s Response and Corrective Action Plan:

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

2025-004 – Control Weakness and Noncompliance with Special Tests and Provisions Requirements

State Entity: University of Louisiana at Lafayette (UL Lafayette)

Award Years: 2019, 2023, 2024

Award Numbers: 15PJDP22GG03096COIP, 20237043838714, 2327452, DEEE0009716, M19AC00015, M23AC00008, NYLTS0022-21, R01AI172539, R01AI179317, R01DK131476, U54AG063546

Compliance Requirement: Special Tests and Provisions

Pass-Through Entities: Brown University (via Trustees of Indiana University), Second Harvest Food Bank of Greater New Orleans and Acadiana, Texas Biomedical Research Institute, The Research Foundation for the State University of New York, University of Pittsburgh of the Commonwealth System of Higher Education

Repeat Finding: Yes (Prior Year Finding Nos. 2024-006, 2023-007, 2022-006, 2021-009)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Research and Development Cluster:</u>	
10.225	Community Food Projects	None Noted
14.906	Healthy Homes Technical Studies Grants	
15.423	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	
15.424	Marine Minerals Activities	
16.831	Children of Incarcerated Parents	
47.083	Integrative Activities	
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.855	Allergy and Infectious Diseases Research	
93.866	Aging Research	

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

Federal Award Findings and Questioned Costs

Condition:

For the fifth consecutive year, the University of Louisiana at Lafayette (UL Lafayette) did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. We reviewed a nonstatistical sample of 22 federal R&D Cluster awards from a population of 212 awards for the fiscal year ending June 30, 2025.

We noted that for nine (41%) of 22 federal R&D awards, key personnel were not involved in the project at the level required by the federal award or proposal submissions, and UL Lafayette did not obtain prior approval for such changes in effort from the federal grantor agency or pass-through entity. In addition, we noted that for two (9%) of 22 federal awards, UL Lafayette did not have time and effort certifications for key personnel and could not verify that the required effort was met.

Criteria:

2 CFR 200.308(f) states that a recipient or subrecipient must request prior written approval from the federal agency or pass-through entity for the following program and budget-related reasons:

- Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
- Change in key personnel (including employees and contractors) that are identified by name or position in the federal award.
- The disengagement from a project for more than three months, or a 25% reduction in time and effort devoted to the federal award over the course of the period of performance, by the approved project director or principal investigator.

Cause:

UL Lafayette did not have adequately-designed controls in place to monitor key personnel to ensure that the required level of effort was met and to ensure prior written approvals were obtained when needed.

UL Lafayette implemented effort certifications in Banner with reporting cycles covering January 1, 2024, through December 31, 2024, and January 1, 2025, through June 30, 2025. Annual and semiannual certifications are not sufficient to timely detect changes in key personnel effort and to ensure prior approvals are obtained when applicable. Additionally, UL Lafayette represented that principal investigators (PIs) are responsible for their required level of effort and should communicate any significant changes in level of effort to UL Lafayette's Office of Research and Sponsored Programs; however, there is no mechanism to ensure that PIs are timely fulfilling their responsibilities to communicate such changes.

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

Federal Award Findings and Questioned Costs

Effect:

Failure to implement adequately designed controls over key personnel requirements increases the risk that federal programs are not performed as authorized and could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

Management should develop controls to ensure the required key personnel level of effort is met and to anticipate the need to seek prior approval for key personnel reductions in effort or disengagement from the project when required.

Management’s Response and Corrective Action Plan:

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

2025-005 – Noncompliance with Subrecipient Monitoring Requirements

State Entity: University of Louisiana at Lafayette (UL Lafayette)

Award Years: 2019, 2022, 2024

Award Numbers: 1920858, 2119688, 2418434, 80NSSC21M0333, 80NSSC24K0865, U19AI142636

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding Nos. 2024-008, 2023-008, 2022-007, 2021-010)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Research and Development Cluster:</u>	
43.001	Science	None Noted
43.008	Office of STEM Engagement (OSTEM)	
47.083	Integrative Activities	
93.855	Allergy and Infectious Diseases Research	

Condition:

For the fifth consecutive year, UL Lafayette did not adequately monitor subrecipients of the R&D Cluster Programs. In a nonstatistical sample of seven subawards out of a population of 49 subawards, it was noted that for six (86%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the required risk analyses were performed to evaluate each subrecipient’s fraud risk and risk of noncompliance with federal regulations and the terms of the subaward. For three (43%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the financial and performance reports required by the subaward agreements were obtained and reviewed by UL Lafayette. For two (29%) of the subrecipients evaluated, the subaward documents did not contain the federal award date, as required by federal regulations, and additionally in one (14%) of these two noted subawards, the subaward did not contain the period of performance. For one (14%) of the subrecipients reviewed, UL Lafayette was unable to provide documentation that ensured the subrecipient obtained the

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

required audit and that the audit was reviewed so that timely and appropriate action could be taken for any findings pertaining to the federal awards, as required by federal regulations.

Criteria:

Note: Auditor determined that all subawards selected for testing were issued prior to October 2024 and continued to apply the previous version of 2 CFR 200 (Compliance Supplement Part 3.1).

2 CFR 200.332(b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

2 CFR 200.332(d)(1) requires that pass-through entities monitor the activities of the subrecipient including reviewing financial and performance reports required by the pass-through entity.

Per 2 CFR 200.332(a)(1)(iv) and 2 CFR 200.332(a)(1)(v), all pass-through entities must ensure that every subaward includes the federal award date and subaward period of performance start and end date.

2 CFR 200.332(f) requires pass-through entities to verify that every subrecipient is audited as required by 2 CFR 200 Subpart F when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 of \$750,000.

Cause:

UL Lafayette did not have sufficient controls in place to adequately monitor subrecipients, as required by federal regulations.

Effect:

Failure to properly monitor subrecipients results in noncompliance with federal regulations and increases the likelihood of improper payments which may have to be returned to the federal awarding agency.

Recommendation:

UL Lafayette should strengthen controls for subrecipient monitoring to ensure that risk assessments are performed and documented on all subrecipients, that all required financial and performance reports are obtained and reviewed, that required information is included in the subaward documents, and that all required subrecipient audit reports are obtained and reviewed in order to evaluate the impact of any findings noted by the audit and issue management decision letters, if applicable.

Management's Response and Corrective Action Plan:

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

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U.S. DEPARTMENT OF AGRICULTURE

2025-006 – Inadequate Controls Related to Summer EBT Program for Children Reporting

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 202424N117546, 202525N117546

Compliance Requirement: Reporting

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
10.646	Summer Electronic Benefit Transfer Program for Children	None Noted

Condition:

The Department of Children and Family Services (DCFS) did not ensure that controls were in place requiring a documented review of Summer Electronic Benefit Transfer (EBT) Program for Children monthly FNS-46 and FNS-388 reports prior to submission to United States Department of Agriculture - Food and Nutrition Service (FNS).

For each of the 12 monthly reports for both FNS-46 and FNS-388 for fiscal year 2025, there was no evidence of review prior to submission to FNS.

Criteria:

2 CFR 200.303(a) requires that recipients of federal awards establish, document, and maintain effective internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Cause:

DCFS did not have a policy in place to document approval of Summer EBT Program for Children federal reports prior to submission. DCFS represented that a staff member, other than the person who submitted the report, performed a review for accuracy prior to the report being submitted. However, management was unable to provide evidence of the review.

Effect:

Although no exceptions were noted in the reports reviewed, failure to establish controls that include a documented review over data submissions to FNS could result in inaccurate information being included in the Summer EBT Program for Children reports.

Recommendation:

DCFS should document and maintain internal controls requiring evidence that monthly FNS-46 and FNS-388 reports are reviewed prior to submitting the reports to the federal agency.

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Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2025-007 – Inadequate Controls over Credit Cards and Bank Accounts

State Entity: Road Home Corporation D/B/A Louisiana Land Trust (LLT)

Award Years: 2006, 2008, 2013, 2016, 2018

Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003, B-13-DS-22-0002, B-16-DL-22-0001, B-18-DP-22-0001

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

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$171,465*
	Community Development Block Grant Disaster Recovery Grants (CDBG-DR) Cluster:	
14.272	National Disaster Resilience Competition	
Total		\$171,465

*Unable to identify questioned costs by individual federal program (ALN) or award number.

Condition:

The Road Home Corporation d/b/a Louisiana Land Trust (LLT) does not have adequate controls in place to ensure that LLT credit card transactions and bank accounts are properly monitored and comply with its own policies and federal program regulations, increasing the risk of theft and fraud. In a review of credit card statements between April 2023 and July 2024, we noted the following:

- In May 2023, there was a \$110 charge to the credit card assigned to an employee whose employment ended with LLT in December 2016.
- Between July 2023 and October 2023, \$12,166 in charges were made to the credit card assigned to LLT’s Chief Financial Officer (CFO), of which \$9,255 appeared to be non-business related. We found that the CFO concealed certain charges from the auditors and from the Office of Community Development-Disaster Recovery (OCD-DR), who LLT submits its reimbursement requests to. Other charges were marked as disputed; however, the CFO could not provide evidence of the dispute with the bank.

After auditors informed LLT management of the apparent credit card misuse and requested LLTs original bank statements for fiscal year 2024, LLT management conducted a separate

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review of the statements between May 2021 and May 2025 and noted that the LLT CFO had concealed \$162,210 in deposits and made unauthorized withdrawals totaling the same amount. The sources of the deposits included payments for mineral rights held by LLT, refunds from insurance and utility companies, and refunds of property taxes, all of which should have been recorded as revenues and/or a reduction of expenses and considered program income to the applicable grant program. LLT's activities are exclusively supported by federal funds appropriated to the U.S. Department of Housing and Urban Development, from whom LLT receives grant funding for disaster recovery and sustainability programs through OCD-DR. The funds were associated with properties owned by LLT that had previously been acquired with federal grant funds.

Criteria:

Good internal control includes ensuring that accurate records are maintained to reconcile monthly credit card and bank statements. LLT's credit card policy provides that credit cards may be used for Community Development Block Grant approved expenses and are not for personal use. LLT's policy also requires the cardholder to reconcile purchases made during the monthly billing cycle by matching the purchases listed on the statement to actual receipts. The documentation must then be reviewed by the cardholder's supervisor. LLT's bank reconciliation policy provides that at the end of each month, the accounting specialist will be responsible for obtaining a month-end bank statement for each account used by LLT and reconciling it to the general ledger.

Cause:

Management is not ensuring its policies are followed.

Effect:

There is an increased risk of theft and fraud.

Recommendation:

Management should ensure established policies and procedures are followed, including segregation of duties, to ensure that LLT credit card transactions and bank accounts are properly monitored and comply with its own policies and program regulations. Management should pursue recoupment of misappropriated funds and continue to work with OCD-DR and the U.S. Department of Housing and Urban Development for the return of those funds to the federal grantor agency.

Management's Response and Corrective Action Plan:

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

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U.S. DEPARTMENT OF EDUCATION

2025-008 – Noncompliance and Control Weakness Over GEAR UP Scholarships

State Entity: Student Tuition Assistance and Revenue Trust (START) Program

Award Years: 2002–2015

Award Number: Unknown

Compliance Requirement: Period of Performance

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	\$2,668,155*
	Total	<u>\$2,668,155</u>

* Unable to identify questioned costs by award number.

Condition:

The Student Tuition Assistance and Revenue Trust (START) program currently maintains 3,266 START accounts totaling \$2,668,155 that were originally created with scholarship funds awarded under the Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) federal program, with no mechanism to ensure compliance with federal regulations over the redistribution and/or return of these scholarship funds that have gone unused by the scholarship recipient (account beneficiary) within the prescribed number of years.

Criteria:

Per 34 CFR 694.16, funds held in reserve that are not used by an eligible student within six years of the student's scheduled completion of secondary school may be redistributed by the grantee to other eligible students; however, any scholarship funds that are not used by eligible students within six years of the students' scheduled completion of secondary school and not redistributed by the grantee to other eligible students, must be returned to the federal grantor within 45 days after the six-year period for expending the scholarship funds expires.

Cause:

START currently has no written policies or procedures in place to monitor or track the account beneficiary's completion of secondary school, when a beneficiary's funds become eligible for redistribution to other eligible students, or when the unused funds are required to be returned to the federal grantor. START relies on the account beneficiary to inform START if they are not going to use the funds in the account before START personnel redistribute the funds to the remaining active accounts.

Effect:

Noncompliance with program requirements has resulted in questioned costs totaling \$2,668,155 that may need to be returned to the federal grantor.

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Recommendation:

START should develop written policies and procedures in accordance with federal regulations and provide additional training to staff over the monitoring of account beneficiary’s completion of secondary school and status after secondary school to ensure compliance with federal regulations for the redistribution and/or return of GEAR UP funds.

Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2025-009 – Inadequate Controls over and Noncompliance with Activities Allowed and Unallowed Requirements

State Entity: Capital Area Human Services District (CAHSD)

Award Year: Unknown

Award Number: Unknown

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.959	Block Grants for Prevention and Treatment of Substance Abuse	\$103,594
	Total	<u>\$103,594</u>

Condition:

The Capital Area Human Services District (CAHSD) did not have adequate controls in place to ensure that activities charged to the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) federal program were allowed per SAPT program regulations.

A nonstatistical sample of 40 expenditures, from a population of 1,568 payroll and non-payroll transactions, identified that CAHSD inappropriately charged an employee’s salary to the SAPT program, resulting in \$103,594 of questioned costs due to an unallowed activity.

Criteria:

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

45 CFR Part 96, Subpart L provides the appropriate uses of the SAPT program.

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Cause:

CAHSD did not have adequate controls in place to review employees’ job functions to ensure compliance with the purpose of the SAPT program and allowability under grant requirements.

Effect:

Failure to adequately review expenditures for proper coding increases the risk that unallowable activities are charged to the SAPT program.

Recommendation:

Management should strengthen its internal controls over the expenditure review process to ensure all charges are allowed per the SAPT program regulations.

Management’s Response and Corrective Action Plan:

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

2025-010 – Inadequate Controls over and Noncompliance with Earmarking Requirements

State Entity: Capital Area Human Services District (CAHSD)
Award Year: Unknown
Award Number: Unknown
Compliance Requirement: Matching, Level of Effort, Earmarking
Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.959	Block Grants for Prevention and Treatment of Substance Abuse	None Noted

Condition:

CAHSD did not have adequate controls in place to ensure that expenditures charged to the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) federal program met the earmarking requirements.

CAHSD did not comply with the required threshold of expending at least 20% of funding for primary prevention programs, only expending 16.75% of CAHSD’s SAPT funds for primary prevention programs. Also, in a nonstatistical sample of 40 expenditure transactions out of 1,568, five (13%) transactions were not coded to the correct statistical internal order number within the LaGov accounting system.

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Criteria:

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

45 CFR 96.124(b)(1) requires the state to expend not less than 20% for primary prevention programs for individuals who do not require treatment for substance abuse. CAHSD is required by the Louisiana Department of Health – Office of Behavioral Health to code these program expenditures to specific LaGov statistical internal order numbers to ensure the appropriate tracking of expenditures.

Cause:

The noncompliance occurred because of inadequate controls in place to review and track amounts expended on primary prevention programs.

Effect:

Failure to adequately review expenditure transactions for proper coding and track overall amounts expended for primary prevention programs increases the risk that earmarking compliance requirements will not be met.

Recommendation:

Management should strengthen internal controls over the review of expenditure transactions and develop internal controls over the tracking of primary prevention program expenditures through a periodic review of actual costs incurred to ensure the earmarking requirements are met.

Management's Response and Corrective Action Plan:

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

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2025-011 – Control Weakness over Temporary Assistance for Needy Families Requirements

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 2401LATANF, 2501LATANF

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

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.558	Temporary Assistance for Needy Families	None Noted

Condition:

Department of Children and Family Services (DCFS) did not ensure that accurate and complete information was entered into the Louisiana Integrated Eligibility Project (LITE) system, which is used to determine if the applicant for TANF cash assistance is financially needy and determines the amount of eligible benefit.

In a statistical sample of 40 out of 59,674 TANF - Family Independence Temporary Assistance Program and TANF - Kinship Care Subsidy Program cash assistance payments totaling \$33,001,868, two (5%) recipient’s income calculation either did not include amounts from check stubs or did not include the Social Security income of all members of the household.

Criteria:

Per 45 CFR 260.20(a) one of the four purposes of the TANF program is to provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives.

45 CFR 263.2(b)(3) states that an “eligible family” must be financially eligible according to the appropriate income and resource (when applicable) standards established by the state and contained in its TANF plan.

2 CFR 200.303(a) requires that the recipient and subrecipient of federal awards establish, document, and maintain effective internal control that provides reasonable assurance of compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Cause:

DCFS employees did not ensure all information needed to validate the applicant’s eligibility and determine financial need was included in the LITE system prior to providing financial assistance.

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Effect:

Although these exceptions did not result in incorrect payments, it increases the risk that applicants may receive benefits to which they are not entitled and could result in DCFS having to repay the funds to the federal grantor.

Recommendation:

DCFS management should strengthen controls to ensure accurate and complete information is entered into LITE to support that financially needy families receive the TANF cash assistance as allowed by federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-8).

2025-012 – Noncompliance and Control Weakness over Temporary Assistance for Needy Families Child Support Cooperation Requirements

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 2401LATANF, 2501LATANF

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.558	Temporary Assistance for Needy Families (Award No. 2501LATANF)	\$3,116
	Total	<u>\$3,116</u>

Condition:

DCFS did not timely and appropriately sanction individuals receiving TANF cash assistance payments for child support due to non-cooperation related to establishing paternity, or related to establishing, modifying, or enforcing a support order.

In a nonstatistical sample of 40 cases out of a population of 577 cases referred to TANF caseworkers by the DCFS Child Support Enforcement (CSE) Division for non-cooperation, nine (23%) cases were put on hold (sanctioned) between six and 72 days after the date required by DCFS policy. For six of the nine cases, the client’s TANF cash assistance benefits were not denied, as required by federal regulations, for at least one month after the case was referred to a TANF caseworker. For these six cases, \$3,116 in benefits were issued, which we consider to be questioned costs.

Criteria:

Based on 45 CFR 264.30(b) and (c), if CSE determines that an individual is not cooperating with child support enforcement requirements, and the individual does not qualify for a good

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cause or other exception, then CSE must notify the TANF caseworkers. The TANF caseworkers must then take appropriate action by deducting from the assistance an amount equal to not less than 25% of the amount of such assistance; or deny the family any assistance under the program.

Based on 45 CFR 264.31(a), if the TANF caseworkers did not enforce the penalties against recipients required under 45 CFR 264.30(c), the federal grantor could impose a penalty on the state of not less than 1% and not more than 5% of the adjusted State Family Assistance Grant, which is a portion of TANF.

DCFS policy requires analysts, within 10 days of receiving documentation of failure to cooperate with CSE, to send cash assistance clients notice of noncooperation. This notice will inform the client that their case will be closed upon expiration of the 13-day notice period unless the client ends their failure to comply prior to that time.

Cause:

TANF caseworkers did not ensure that individuals who had been reported as noncompliant by CSE were sanctioned timely or denied TANF benefits, if appropriate.

Effect:

Noncompliance with CSE cooperation requirements could result in penalties assessed on the state by the federal grantor.

Recommendation:

Management should strengthen internal controls to ensure compliance with CSE requirements, including timely sanctions and denial of assistance, as appropriate.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-12).

2025-013 – Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 2401LAFOST, 2401LATANF, 2501LAFOST, 2501LATANF

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.558	Temporary Assistance for Needy Families	None Noted
93.658	Foster Care Title IV-E	

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Condition:

DCFS did not have adequate controls in place to ensure compliance with subrecipient monitoring requirements related to the TANF and Foster Care Title IV-E (Foster Care) programs.

In a statistical sample of 38 TANF subrecipient payments from a population of 482 TANF subrecipient payments totaling \$67,022,221, 29 (76%) payments made under 11 subrecipient agreements did not identify award information including federal award number, name of federal agency, and assistance listing title and number, as required by federal regulations. In addition, two of the 11 agreements did not state how DCFS would monitor the subrecipients, although reviews of financial and performance reports as well as site visits were performed.

In a statistical sample of 16 Foster Care subrecipient payments from a population of 171 Foster Care subrecipient payments totaling \$22,349,520, seven (44%) payments were made under four contracts that did not identify award information including federal award number and assistance listing title and number, as required by federal regulations.

In addition, for TANF and Foster Care subrecipients evaluated, DCFS could not provide formal documentation that the required risk analyses were performed to evaluate each subrecipient's fraud risk and risk of noncompliance with federal regulations and the terms of the subaward.

Criteria:

Per 2 CFR 200.332(b)(1-3), a recipient must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information: (1) Federal Award Identification; (2) All requirements of the subaward, including requirements imposed by federal statutes, regulations, and the terms and conditions of the federal award; and (3) Any additional requirements that the pass-through entity imposes on the subrecipient for the recipient to meet its responsibilities under the federal award.

2 CFR 200.332(c) requires recipients to evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward for purposes of determining the appropriate subrecipient monitoring.

Per 2 CFR 200.332(e), a recipient must monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with federal statutes, regulations, and the terms and conditions of the subaward. In monitoring a subrecipient, a recipient must review financial and performance reports.

Cause:

In fiscal year 2025, DCFS made changes to certain subaward agreements. These changes removed certain language from the agreements, which caused them to be in noncompliance with federal requirements. In addition, DCFS failed to document required risk assessments. DCFS represented they performed evaluations over subrecipients through inquiry and observation, ensured good standing on the Louisiana Secretary of State's website, and monitored audit reports for compliance.

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Effect:

Failure to properly monitor and manage subrecipients, including documenting risk assessments, results in noncompliance with federal regulations and increases the likelihood of improper payments which may have to be returned to the federal grantor.

Recommendation:

DCFS should strengthen controls to ensure that all required information is included in the subaward documents and that risk assessments are performed and documented on all subrecipients in accordance with federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-14).

2025-014 – Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 2401LATANF, 2501LATANF

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.558	Temporary Assistance for Needy Families	None Noted

Condition:

DCFS did not ensure that all work activity supporting documentation for cash assistance recipients was accurate and maintained for hours worked under the TANF program.

In a nonstatistical sample of 60 out of 41,893 work activity records in the job-tracking system for approximately 2,300 clients per month, seven (12%) work-eligible participant’s hours either did not agree to supporting documentation, or supporting documentation of work activities was not maintained, as required by federal regulations.

Criteria:

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

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

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

Cause:

DCFS employees did not adhere to requirements in the state’s work verification plan pertaining to maintaining and verifying supporting documentation for the hours worked by participants.

Effect:

This is the fourteenth consecutive year we have reported to DCFS management exceptions with internal controls and compliance related to this TANF requirement. Noncompliance could result in penalties assessed to the state by the federal grantor.

Recommendation:

DCFS management should ensure DCFS employees comply with existing policies and procedures regarding the state’s work verification plan.

Management’s Response and Corrective Action Plan:

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

2025-015 – Noncompliance with and Control Weakness over Adoption Assistance Eligibility Requirements

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 2401LAADPT, 2501LAADPT

Compliance Requirement: Eligibility

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.659	Adoption Assistance (Award No. 2501LAADPT)	\$921
	Total	<u>\$921</u>

Condition:

DCFS did not maintain certain eligibility documentation or obtain signatures timely on certain adoption forms, as required by federal regulation and state policy. In a statistical sample of 60 out of 104,052 Adoption Assistance payments totaling \$43,111,539, two (3%) cases tested did not have documentation of the fingerprint-based criminal records check or the State

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Central Registry check. In addition, two (3%) other cases tested did not have the adoption assistance agreement form signed on or before the day of the final decree of adoption.

Criteria:

To comply with 42 USC 671(a)(20), DCFS policy 1-1000, *Criminal Record Clearance*, requires DCFS personnel to complete the fingerprint-based, national criminal background clearances on adoptive parent applicants and adult household members. DCFS policy 9-400, *Qualifications of the Foster and Adoptive Caregivers*, requires adoptive caregivers to have an affirmative child abuse/neglect clearance and not be listed as a perpetrator of abuse or neglect on the State Central Registry. Also, per DCFS policy 8-740, *Special Adoption Subsidy Situations*, the adoption subsidy agreement must be completed and approved before the final decree (of adoption) is issued.

2 CFR 200.303(a) requires that recipients of federal awards establish, document, and maintain effective internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Cause:

DCFS did not have a policy over retention of documentation associated with criminal records checks, as well as State Central Registry checks. In addition, DCFS employees did not follow DCFS policy to ensure adoption assistance agreements were signed within the required timeframe.

Effect:

Failure to implement proper controls over adoption assistance eligibility documentation resulted in noncompliance with federal regulations and state policies. Noncompliance with the criminal records check and State Central Registry check resulted in \$921 in questioned costs.

Recommendation:

DCFS should strengthen internal controls to ensure adoption assistance eligibility documentation is maintained. These internal controls should also ensure adoption assistance agreements are signed and in effect before the final decree of adoption.

Management's Response and Corrective Action Plan:

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

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2025-016 – Noncompliance with and Control Weaknesses over Foster Care Requirements

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 2401LAFOST, 2501LAFOST

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

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.658	Foster Care Title IV-E (Award No. 2401LAFOST)	\$13,109
93.658	Foster Care Title IV-E (Award No. 2501LAFOST)	53,488
	Total	<u>\$66,597</u>

Condition:

DCFS did not have adequate controls in place to ensure the allowability of payments or the eligibility of recipients for the Foster Care program.

In a statistical sample of 60 out of 36,291 Foster Care payments totaling \$19,228,858, we noted the following:

- 20 (33%) cases, some of which had multiple exceptions, did not have proper authorizations related to housing eligibility requirements. 12 of the 20 cases did not have documentation of the fingerprint-based criminal records check or the State Central Registry check. 14 of the 20 cases did not have documentation supporting that the foster home, childcare institution, or child placing agency was certified/licensed during the service period tested. For 2 of the 20 cases, support for placement in a qualified residential treatment program was not provided.
- 8 (13%) cases, some of which are noted above, had conflicting, unsupported, or inaccurate information on the eligibility determination forms.
- For 5 (8%) cases, some of which are noted above, payment authorization forms were not approved by a supervisor prior to the payment.
- For 1 (2%) case noted above, the support for financial need used to determine eligibility was not provided.
- For 1 (2%) case noted above, there was no support for the special rate paid to the recipient.
- For 1 (2%) case noted above, there was an overpayment of three days due to using an incorrect service start date.

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Criteria:

To comply with 42 USC 671(a)(20), DCFS policy 1-1000, *Criminal Record Clearance*, requires DCFS personnel to complete the fingerprint-based, national criminal background clearances on adoptive parent applicants and adult household members. DCFS policy 9-400, *Qualifications of the Foster and Adoptive Caregivers*, requires adoptive caregivers to have an affirmative child abuse/neglect clearance and not be listed as a perpetrator of abuse or neglect on the State Central Registry. Also, DCFS policy, *Section F - Eligibility Criteria IV-E*, requires foster family homes to be certified and facilities to be licensed.

2 CFR 200.303(a) requires that recipients of federal awards establish, document, and maintain effective internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Cause:

DCFS did not have a policy over retention of documentation associated with criminal records checks, as well as State Central Registry checks. In addition, DCFS employees did not follow DCFS policy to ensure payments were allowable, recipients were eligible, and proper rates were paid for services.

Effect:

Failure to implement proper controls over required documentation resulted in noncompliance with federal regulations and state policies. This noncompliance resulted in \$66,597 in questioned costs.

Recommendation:

DCFS should strengthen internal controls to ensure Foster Care payments are allowable and recipients are eligible. In addition, rates paid to recipients should be supported and federal regulations and state policies should be followed.

Management's Response and Corrective Action Plan:

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

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2025-017 – Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2024, 2025

Award Numbers: 2401LAFOST, 2401LATANF, 2501LAFOST, 2501LATANF

Compliance Requirement: Reporting

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.558	Temporary Assistance for Needy Families	None Noted
93.658	Foster Care Title IV-E	

Condition:

DCFS did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements during fiscal year 2025 for the following federal programs:

- For the Foster Care program, DCFS did not enter subaward information into the FFATA Subaward Reporting System (FSRS) or the System for Award Management (SAM), as applicable, for any of the 17 different subrecipients. DCFS disbursed approximately \$22.3 million in expenditures to those subrecipients during fiscal year 2025.
- For the TANF program, DCFS did not enter subaward information into FSRS or SAM, as applicable, for any of the 59 different subrecipients. DCFS disbursed approximately \$66.6 million in expenditures to those subrecipients during fiscal year 2025.

Criteria:

2 CFR Part 170, Appendix A(I)(a) and (b) requires the recipient to report certain information about each obligating action that equals or exceeds \$30,000 in federal funds for a subaward to an entity into FSRS or SAM, as applicable, no later than the end of the month following the month in which the obligation was made.

Cause:

Management represented that the cause for this noncompliance is due to procedural changes that were being reviewed before the changes were implemented.

Effect:

This is the fourth consecutive year we have reported to DCFS management exceptions with compliance related to FFATA reporting. Not reporting obligating actions to FSRS or SAM, as applicable, prevents the public from having access to accurate information on how DCFS is obligating federal funds.

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Recommendation:

DCFS should strengthen internal controls to ensure that appropriate personnel are timely and accurately entering the required award information for FFATA reporting in accordance with federal requirements.

Management’s Response and Corrective Action Plan:

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

2025-018 – Inadequate Controls over Billing for Behavioral Health Services

State Entity: Louisiana Department of Health (LDH)

Award Years: 2024, 2025

Award Numbers: 2405LA5021, 2405LA5MAP, 2505LA5021, 2505LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding Nos. 2024-023, 2023-021, 2022-025, 2021-055, 2020-046, 2019-022)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.767	Children’s Health Insurance Program	None Noted
	<u>Medicaid Cluster:</u>	
93.778	Grants to States for Medicaid	

Condition:

For the seventh consecutive year, the Louisiana Department of Health (LDH), the managed care organizations (MCOs), and Magellan Health Services (Magellan) did not have adequate controls in place to ensure that behavioral health services in the Grants to States for Medicaid program (Medicaid) and Children’s Health Insurance Program (CHIP) were properly billed and that improper encounters were denied. For fiscal year 2025, we identified approximately \$15.8 million in encounters for services between July 1, 2024, and June 30, 2025, that were paid by the MCOs and Magellan even though the encounters do not appear to comply with LDH’s encounter coding requirements and/or approved fee schedules.

Our analysis identified the following instances of billing errors: Providers were paid \$10,851,041 for 155,873 encounters that were billed using incorrect procedure and modifier codes. Providers were paid \$4,937,407 for 50,574 encounters that exceeded LDH’s specialized behavioral health services fee schedules.

Criteria:

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

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The approved fee schedules outline different rates depending on the procedure code and modifier codes. The MCOs can optionally pay more than the minimum LDH fee schedule.

Cause:

In following its corrective action plan from fiscal year 2022, LDH contracted with the External Quality Reviewer (EQR) to validate a representative sample of encounters against the Medicaid fee schedule on file at the time of service delivery, inclusive of modifier utilization. Implementation of this protocol began in fiscal year 2023 and has continued through fiscal year 2025. However, auditors noted that for the third year in a row the EQR's analysis did not review the use of location modifiers in encounters.

The billing errors could be avoided by LDH, the MCOs, and Magellan applying system edits that would flag encounters for further review when encounter coding and/or fee schedule requirements are not followed.

Effect:

Without the required modifiers, the encounter does not contain enough information to determine that the billing was appropriate. Because LDH does not currently maintain a list of these providers in which the MCO pays more than the minimum fee schedule, LDH cannot determine if an encounter paid at an excessive rate was improperly billed.

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

Recommendation:

LDH management should ensure that agency personnel are adequately monitoring the EQR contract and that the proper validations are being conducted to ensure encounters are coded correctly.

Management's Response and Corrective Action Plan:

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

STATE OF LOUISIANA
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 Federal Award Findings and Questioned Costs

2025-019 – Inadequate Internal Controls over Eligibility Determinations

State Entity: Louisiana Department of Health (LDH)

Award Years: 2020–2025

Award Numbers: 2005LA5MAP, 2105LA5MAP, 2205LA5MAP, 2305LA5MAP, 2405LA5021, 2405LA5MAP, 2505LA5021, 2505LA5MAP

Compliance Requirements: Activities Allowed or Unallowed, Eligibility

Repeat Finding: Yes (Prior Year Finding Nos. 2024-026, 2023-024, 2022-028, 2021-060, 2020-051)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.767	Children’s Health Insurance Program (Award No. 2405LA5021)	\$2,705
93.767	Children’s Health Insurance Program (Award No. 2505LA5021)	10,519
	Medicaid Cluster (including COVID-19):	
93.778	Grants to States for Medicaid (Award No. 2005LA5MAP)	3,322
93.778	COVID-19 - Grants to States for Medicaid (Award No. 2005LA5MAP)	308
93.778	Grants to States for Medicaid (Award No. 2105LA5MAP)	5,665
93.778	COVID-19 - Grants to States for Medicaid (Award No. 2105LA5MAP)	521
93.778	Grants to States for Medicaid (Award No. 2205LA5MAP)	22,588
93.778	COVID-19 - Grants to States for Medicaid (Award No. 2205LA5MAP)	2,059
93.778	Grants to States for Medicaid (Award No. 2305LA5MAP)	22,329
93.778	COVID-19 - Grants to States for Medicaid (Award No. 2305LA5MAP)	1,442
93.778	Grants to States for Medicaid (Award No. 2405LA5MAP)	196,951
93.778	COVID-19 - Grants to States for Medicaid (Award No. 2405LA5MAP)	317
93.778	Grants to States for Medicaid (Award No. 2505LA5MAP)	154,682
	Total	<u>\$423,408</u>

Condition:

For the sixth consecutive year, LDH lacked adequate internal controls over eligibility determinations in the Medicaid program and CHIP program for the fiscal year ending June 30, 2025.

From a population of 43,233,730 Medicaid PMPM and Fee-For-Service (FFS) payments totaling \$8.9 billion, a nonstatistical sample of 60 Medicaid payments was selected, and the corresponding beneficiary’s eligibility was tested to ensure compliance with eligibility federal regulations. Discrepancies related to the beneficiary’s case records regarding eligibility determination and redetermination were identified for 20 (33%) of the 60 payments tested.

The following errors were noted for Medicaid:

- For one payment, inadequate or incorrect documentation was included in the case record to support the eligibility redetermination.
- For 12 payments, LDH personnel did not accurately perform all required eligibility determinations before renewing the beneficiary.

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- For seven payments, LDH personnel did not accurately perform all required eligibility determinations before enrolling or renewing the beneficiary, resulting in the beneficiary being invalidly enrolled.

In addition, from a population of 3,078,556 CHIP PMPM and FFS payments totaling \$293 million, a nonstatistical sample of 60 CHIP payments were selected, and the corresponding beneficiary's eligibility was tested to ensure compliance with eligibility federal regulations. Discrepancies related to the beneficiary's case records regarding eligibility determination and redetermination were identified for 23 (38%) out of 60 payments tested.

The following errors were noted for CHIP:

- For three payments, inadequate or incorrect documentation was included in the case record to support the eligibility redetermination.
- For 10 payments, LDH personnel did not accurately perform all required eligibility determinations before renewing the beneficiary.
- For 10 payments, LDH personnel failed to accurately perform all required eligibility determinations before enrolling or renewing the beneficiary, resulting in the beneficiary being invalidly enrolled.

Finally, an audit report issued in May of 2025 by the Louisiana Legislative Auditor's Performance Audit Services (PAS) titled *Progress Report: Medicaid Residency*, concluded that LDH had not improved its processes to identify Medicaid beneficiaries who no longer reside in Louisiana and therefore no longer qualify for the Louisiana's Medicaid program. As a result, LDH failed to discontinue coverage for three Medicaid beneficiaries who moved out of state.

Criteria:

42 CFR 431, 42 CFR 435, and 42 CFR 457 require that, in order to be considered eligible, a beneficiary must meet all eligibility factors, and the beneficiary case record must include facts to support the agency's eligibility decision. 42 CFR 435 and 42 CFR 457 also require annual renewal of eligibility.

LDH has outlined eligibility criteria and documentation to support determinations and renewals in their Medicaid Eligibility Manual.

Cause:

LDH did not adhere to established control procedures to ensure case records support eligibility determination and redeterminations per the federal regulations and the Medicaid Eligibility Manual.

Effect:

Proper eligibility determination and redetermination are critical to ensuring appropriate service eligibility, appropriate premium payments, and appropriate federal match rate on expenditures.

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Questioned costs totaling \$410,184 in federal funds in relation to the Medicaid beneficiaries who moved out of state, were invalidly enrolled, or whose renewal determination resulted in an erroneous certification of eligibility.

Questioned costs totaling \$13,224 in federal funds in relation to the CHIP beneficiaries who were invalidly enrolled or whose renewal determination resulted in an erroneous certification of eligibility.

We did not note any questioned costs related to the other errors.

Recommendation:

LDH should ensure its employees follow procedures and federal regulations relating to eligibility determinations and redeterminations in the Medicaid and CHIP programs to ensure the case records support the eligibility decisions.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

LDH noted in their response they did not concur with the errors noted for the Medicaid and CHIP renewals related to the Supplemental Nutrition Assistance Program (SNAP) not being properly documented. The errors noted relate to a weakness in internal controls as the system errors noted in the case records resulted in inadequate documentation to support the eligibility redetermination.

LDH also did not concur with one Medicaid error for which there was no documentation of school enrollment for a beneficiary over age 18 on a Children's Choice Waiver. The LDH Medicaid Eligibility Manual states that participants who reach age 18 and remain enrolled in school may continue to receive waiver services until their 21st birthday; participants currently receiving waiver services who reach age 18 and choose to no longer attend school may transition to a Supports Waiver. Therefore, documentation of school enrollment is necessary to determine the appropriate waiver services.

For two of the CHIP errors, LDH did not concur that not all active income found in interfaces was counted in determining eligibility as LDH policy is to utilize the highest income reported by Louisiana Workforce Commission (LWC) at the time of processing. However, use of the policy without consideration of other available information may result in noncompliance. In the cases noted, the use of the highest income reported by LWC resulted in the use of incomplete or older returned income data, which affected the eligibility determinations.

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2025-020 – Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements

State Entity: Louisiana Department of Health (LDH)

Award Years: 2022–2025

Award Numbers: B08TI083534, B08TI083942, B08TI084581, B08TI085807, B08TI087039, B08TI088106

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.959	Block Grants for Prevention and Treatment of Substance Abuse (including COVID-19)	None Noted

Condition:

The LDH Office of Behavioral Health (OBH) did not comply with subrecipient monitoring requirements for the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) program for the fiscal year ending June 30, 2025. SAPT program expenditures totaled \$39.3 million during fiscal year 2025, with approximately \$28.4 million provided to 10 subrecipients. While OBH identified the SAPT award name and assistance listing number to its subrecipients via an Interagency Transfer Agreement, the letter did not address all applicable requirements. In addition, OBH was unable to provide documentation of reviews performed to evaluate each subrecipient’s risk of noncompliance. Finally, OBH did not adequately monitor subrecipients to ensure expenditures were for allowable activities, allowable costs, and within the period of performance.

Criteria:

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

Subpart D of 45 CFR 75.352 requires pass-through entities to monitor activities of subrecipients.

2 CFR 200.332(b) requires the pass-through entity to clearly identify subawards to the subrecipient and convey certain required federal award information including requirements imposed by federal statutes, regulations, and the terms and conditions of the federal award.

2 CFR 200.332(c) requires the pass-through entity to evaluate each subrecipient’s risk of noncompliance.

2 CFR 200.332(e) requires the pass-through entity to monitor the activities of the subrecipients as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

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Cause:

OBH did not have an adequate system of internal controls to ensure compliance with subrecipient monitoring requirements.

Effect:

Failure to perform adequate monitoring impairs OBH’s ability to ensure that program funds passed through to subrecipients are spent in accordance with program regulations and increases the risk of improper payments.

Recommendation:

OBH management should develop and strengthen its system of internal controls to ensure that subrecipients are provided with all required information, an evaluation is performed and documented to determine a subrecipient’s risk of noncompliance, and that all subrecipients are adequately monitored to ensure compliance with federal statutes, regulations, and the terms and conditions of the subaward.

Management’s Response and Corrective Action Plan:

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

2025-021 – Noncompliance with Disproportionate Share Hospital Payments

State Entity: Louisiana Department of Health (LDH)
Award Year: 2025
Award Number: 2505LA5MAP
Compliance Requirement: Activities Allowed or Unallowed
Repeat Finding: Yes (Prior Year Finding No. 2024-028)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Medicaid Cluster:</u>	
93.778	Grants to States for Medicaid	\$2,114,237
	Total	<u>\$2,114,237</u>

Condition:

LDH exceeded the federally-allocated 2020 Disproportionate Share Hospital (DSH) funding limit by \$3,162,186, resulting in federal questioned costs of \$2,114,237. This is the second consecutive year that LDH exceeded a federally-allocated DSH funding limit. LDH makes payments for uncompensated costs to qualifying hospitals that serve a large number of Medicaid and uninsured individuals. These payments are known as DSH payments.

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Criteria:

Section 1923 of the Social Security Act and LDH's State Plan Amendment 4.19 limit DSH payments on a state-wide basis to the annual DSH allotments. The allotment is capped and represents the maximum federal matching payments a state is permitted to claim. The allotment does not have to be spent in the specific allotment year but can be applied indefinitely until completely utilized.

Cause:

The overage occurred due to an inadequate reconciliation between the agency's actual DSH expenditures and the federal allotment. LDH failed to consider additional payments previously made and federally reimbursed during their calculation of the remaining 2020 DSH federal allotment.

Effect:

The 2020 DSH funding limit was exceeded by \$3,162,186, resulting in federal questioned costs of \$2,114,237.

Recommendation:

LDH should ensure an adequate review of their calculations to verify that all federal payments are included to prevent the department from exceeding the federal DSH allotment in the future.

Management's Response and Corrective Action Plan:

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

2025-022 – Noncompliance with Earmarking Requirements

State Entity: Louisiana Department of Health (LDH)

Award Years: 2021, 2023

Award Numbers: B08TI083942, B08TI085807

Compliance Requirement: Matching, Level of Effort, Earmarking

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.959	Block Grants for Prevention and Treatment of Substance Abuse (Award No. B08TI083942)	\$157,111
93.959	Block Grants for Prevention and Treatment of Substance Abuse (Award No. B08TI085807)	184,297
Total		<u>\$341,408</u>

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Condition:

LDH, OBH exceeded certain earmarking requirements for the SAPT program. In our review of the four SAPT grants that ended during fiscal year 2025, two of the four grants exceeded the 5% maximum amount allowed to be expended related to intervention services for the HIV disease, resulting in federal questioned costs of \$341,408.

Criteria:

42 USC 300x-24(b)(4)(B) requires that states obligate and expend no more than 5% of the award to carry out one or more projects to make available to individuals early intervention services for HIV disease at the sites where the individuals are undergoing treatment.

Cause:

OBH did not effectively monitor the HIV expenditures to ensure earmarking requirements were not being exceeded.

Effect:

The HIV earmarked limit was exceeded by \$341,408, resulting in federal questioned costs.

Recommendation:

OBH should strengthen its system of internal controls to ensure that earmarking requirements are not being exceeded for each SAPT grant awarded.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

Although management acknowledged expenditures exceeded the HIV set-aside limit, management did not concur with the total amount of questioned costs. Management responded that \$157,111 of the \$341,408 questioned costs was not applicable due to Substance Abuse and Mental Health Services Administration's decision to terminate the Substance Use Prevention, Treatment, and Recovery Services American Rescue Plan Act Supplement grant for cause, which removed the obligation to meet requirements for those services. At the time of termination, the 5% maximum amount based on the grant allotment had already been exceeded. In addition, no documentation was provided to support the earmarking requirement was no longer applicable for this grant.

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2025-023 – Noncompliance with Fee-for-Service Provider Revalidation Requirements

State Entity: Louisiana Department of Health (LDH)

Award Years: 2024, 2025

Award Numbers: 2405LA5021, 2405LA5MAP, 2505LA5021, 2505LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.767	Children’s Health Insurance Program	None Noted
	<u>Medicaid Cluster:</u>	
93.778	Grants to States for Medicaid	

Condition:

LDH did not timely perform revalidations as required by federal regulations for all Medicaid and CHIP fee-for-service (FFS) providers.

LDH contracted with Gainwell Technologies, LLC. (Gainwell) to revalidate providers. In our review of portal system reports for all providers required to be revalidated during the fiscal year ending June 30, 2025, we noted the following:

- 134 (100%) of 134 Durable Medical Equipment providers that were required to be revalidated during or prior to fiscal year 2025 did not have a revalidation completed within the required three-year timeframe. Providers were revalidated between 21 and 161 days late.
- 3 (75%) of 4 other providers that were required to be revalidated during or prior to fiscal year 2025 did not have a revalidation completed within the five-year timeframe. Providers were revalidated between 515 and 791 days late.

Criteria:

42 CFR 424.57(g) requires that providers of durable medical equipment, prosthetics, orthotics and supplies revalidate their application for billing privileges every three years after billing privileges are first granted.

42 CFR 455.414 requires the State Medicaid agency to revalidate the enrollment of all providers regardless of provider type at least every five years.

Cause:

LDH did not adequately monitor their contractor, Gainwell, to ensure revalidations were being completed timely.

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Effect:

Improper provider revalidation could prevent the state from timely identifying ineligible providers that should be rejected or excluded from participation in the program.

Recommendation:

LDH should adequately monitor the contractor to ensure all providers are revalidated within the required timeframe in accordance with federal regulations.

Management’s Response and Corrective Action Plan:

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

2025-024 – Noncompliance with Managed Care Provider Enrollment and Screening Requirement

State Entity: Louisiana Department of Health (LDH)

Award Years: 2024, 2025

Award Numbers: 2405LA5021, 2405LA5MAP, 2505LA5021, 2505LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding Nos. 2024-029, 2023-026, 2022-029, 2021-061, 2020-052, 2019-030, 2018-028)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.767	Children’s Health Insurance Program	None Noted
	<u>Medicaid Cluster:</u>	
93.778	Grants to States for Medicaid	

Condition:

For the eighth consecutive year, LDH did not enroll and screen all Healthy Louisiana managed care providers and dental managed care providers, as required by federal regulations. In our review of the 15,219 providers paid during fiscal year 2025, it was determined that 950 (6%) of managed care and dental managed care providers were not enrolled and screened in accordance with federal regulations.

Criteria:

42 CFR 438.602 (2016 Managed Care Final Rule) and Section 5005 of the 21st Century Cures Act require that the enrollment process includes providing the Medicaid agency with the provider’s identifying information including the name, specialty, date of birth, Social Security number, national provider identifier, federal taxpayer identification number, and state license or certification number of the provider. Additionally, the state agency is required to screen enrolled providers, require certain disclosures, provide enhanced oversight of certain providers, and comply with reporting of adverse provider actions and provider terminations.

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By using the federally-required process, managed care providers must participate in the same screening and enrollment process as Medicaid and CHIP fee-for-service providers.

Cause:

In July 2021, LDH launched the enrollment portal created by Gainwell, the state’s current provider enrollment vendor. Although the enrollment portal was launched in fiscal year 2022 for existing providers as of March of 2022, new providers were not invited to enroll, as this required an amendment to the contract with Gainwell and additional costs. An amendment to the contract was approved in October of 2024 and required Gainwell to maintain compliance with the 21st Century Cures Act and ensure all Medicaid health care providers are enrolled with the State Medicaid Agency, subject to a risk-based screening, and revalidated every five years. LDH began the process of inviting providers to the portal in October of 2024 but did not complete sending invitations until March 2025. Therefore, not all of the Healthy Louisiana managed care providers and dental managed care providers that received payments in fiscal year 2025 were enrolled and screened prior to June 30, 2025.

Effect:

LDH cannot ensure the accuracy of provider information obtained from the Louisiana Medicaid managed care plans and cannot ensure compliance with enrollment requirements defined by law and the Medicaid and CHIP state plan.

Recommendation:

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

Management’s Response and Corrective Action Plan:

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

2025-025 – Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

State Entity: Louisiana Department of Health (LDH)

Award Year: 2025

Award Number: B08TI088106

Compliance Requirement: Reporting

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.959	Block Grants for Prevention and Treatment of Substance Abuse	None Noted

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Condition:

LDH, OBH did not comply with FFATA reporting requirements for the SAPT program. As of June 30, 2025, OBH had not entered subaward information into the Federal system for 10 subawards of \$30,000 or more totaling \$23,457,985.

Criteria:

2 CFR Part 170, Appendix A(I)(a) requires the non-federal entity to report certain information about each obligating action that equals or exceeds \$30,000 in federal funds for a subaward to a non-federal entity into the FFATA Subaward Reporting System no later than the end of the month following the month in which the obligation was made.

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

Cause:

OBH did not have an adequate system of internal controls to ensure compliance with FFATA reporting requirements.

Effect:

Noncompliance with FFATA reporting requirements prevents the public from having access to accurate and timely information regarding the administration of federal awards.

Recommendation:

OBH should develop and strengthen its system of internal controls to ensure that appropriate personnel are timely entering the required award information for FFATA reporting in accordance with federal requirements.

Management's Response and Corrective Action Plan:

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

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OTHER REPORTS

U.S. DEPARTMENT OF AGRICULTURE

WIC Special Supplemental Nutrition Program for Women, Infants, and Children (AL 10.557)

A report by the Louisiana Legislative Auditor Performance Audit Services staff on the Louisiana Department of Health – Office of Public Health titled *Special Supplemental Nutrition Program for Women, Infants, and Children* (Report ID No. 40250015 – Issued December 3, 2025) is applicable to the WIC Program, which is a major federal program for the Single Audit of the State of Louisiana. This report can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports/audit-reports>.

U.S. DEPARTMENT OF THE TREASURY

Emergency Rental Assistance Program (AL 21.023)

The following reports were issued by the Louisiana Legislative Auditor Investigative Audit Services staff:

- *Emergency Rental Assistance Program - Landlord No. 1* (Report ID No. 50220021 – Issued May 1, 2025)
- *Emergency Rental Assistance Program - Landlord No. 2* (Report ID No. 50220025 – Issued May 1, 2025)

These reports are applicable to the Emergency Rental Assistance Program and are referenced because they indicate potential noncompliance with federal requirements and potential ineligible payments. These reports, including management’s full response, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports/audit-reports>.

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Title IV-E Prevention Program (AL 93.472)
MaryLee Allen Promoting Safe and Stable Families Program (AL 93.556)
Foster Care Title IV-E (AL 93.658)
Adoption Assistance (AL 93.659)
Social Services Block Grant (AL 93.667)

A report by the Louisiana Legislative Auditor Performance Audit Services staff on the Department of Children and Family Services titled *Child Welfare Payments* (Report ID No. 40240030 – Issued August 20, 2025) is applicable to the federal programs listed above, two of which, Foster Care Title IV-E (AL 93.658) and Adoption Assistance (AL 93.659), are major programs for the Single Audit of the State of Louisiana. This report, including management’s full response, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports/audit-reports>.

Medicaid Cluster (AL 93.778)

The following reports were issued by the Louisiana Legislative Auditor Performance Audit Services staff on the Louisiana Department of Health:

- *Medicaid Capstone* (Report ID No. 40250024 - Issued February 13, 2026)
- *Progress Report: Medicaid Beneficiaries with No Services* (Report ID No. 40240031 - Issued October 13, 2025)
- *Progress Report: Deceased Medicaid Beneficiaries* (Report ID No. 40250013 - Issued August 6, 2025)
- *Progress Report: Medicaid Residency* (Report ID No. 40240029 - Issued May 28, 2025)

These reports are applicable to the Medicaid Cluster, which is a major federal program for the Single Audit of the State of Louisiana. These reports, including management’s full responses, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports/audit-reports>.

SCHEDULE D

Schedule of Unresolved Prior-Audit Findings for the Year Ended June 30, 2025

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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, 2025

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

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Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

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**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Agriculture								
		10.001	Agricultural Research Basic and Applied Research					\$56,554
		10.001 Total					\$0	\$56,554
		10.025	Plant and Animal Disease, Pest Control, and Animal Care					\$734,774
		10.025	Plant and Animal Disease, Pest Control, and Animal Care		Colorado State University	G-50346-13		\$146,659
		10.025 Total					\$3,177	\$881,433
		10.028	Wildlife Services					\$213,067
		10.028 Total					\$0	\$213,067
		10.072	Wetlands Reserve Program					\$98,940
		10.072 Total					\$0	\$98,940
		10.163	Market Protection and Promotion					\$40,536
		10.163	Market Protection and Promotion		Florida Certified Organic Growers and Consumers, Inc. (FOG)	23-NOPXX-FL-0001		\$140,010
		10.163 Total					\$0	\$180,546
		10.170	Specialty Crop Block Grant Program - Farm Bill					\$308,253
		10.170 Total					\$0	\$308,253
		10.175	Farmers Market and Local Food Promotion Program					\$24,452
		10.175 Total					\$0	\$24,452
		10.182	Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments					\$8,487,878
		10.182 Total					\$8,322,211	\$8,487,878
		10.185	Local Food for Schools Cooperative Agreement Program					\$2,665,745
		10.185 Total					\$2,661,393	\$2,665,745
		10.190	Resilient Food System Infrastructure Program					\$528,055
		10.190 Total					\$0	\$528,055
		10.200	Grants for Agricultural Research, Special Research Grants		University of Florida	2501270829		\$2,222
		10.200 Total					\$0	\$2,222
		10.215	Sustainable Agriculture Research and Education		University of Georgia Research Foundation Inc.	SUB00003196		\$2,759
		10.215	Sustainable Agriculture Research and Education		University of Georgia Research Foundation Inc.	SUB00003251		\$19,587
		10.215	Sustainable Agriculture Research and Education		University of Georgia Research Foundation Inc.	SUB00003621		\$33,000
		10.215	Sustainable Agriculture Research and Education		University of Georgia Research Foundation Inc.	SUB00003634		\$12,574
		10.215 Total					\$0	\$67,920
		10.216	1890 Institution Capacity Building Grants					\$132,391
		10.216 Total					\$0	\$132,391
		10.229	Extension Collaborative on Immunization Teaching & Engagement		eXtension Foundation	EXCB-2024-2714		\$65,435
		10.229 Total					\$0	\$65,435
		10.304	Food and Agriculture Defense Initiative (FADI)					\$190,073
		10.304	Food and Agriculture Defense Initiative (FADI)		University of Florida	SUB00003511		\$19,326
		10.304 Total					\$0	\$209,399
		10.309	Specialty Crop Research Initiative		University of Florida	SUB00003524		\$24,024
		10.309 Total					\$0	\$24,024
		10.310	Agriculture and Food Research Initiative (AFRI)					\$658,475
		10.310	Agriculture and Food Research Initiative (AFRI)		Clemson University	2598-207-2016369		\$8,603
		10.310 Total					\$0	\$667,078
		10.320	Sun Grant Program		Oklahoma State University	2-569813.LSU1		\$9,334
		10.320 Total					\$0	\$9,334
		10.328	Food Safety Outreach Program		Iowa State University	025995A		\$12,335
		10.328	Food Safety Outreach Program		Texas Tech University	21A646-03		\$7,438
		10.328	Food Safety Outreach Program		University of Florida	SUB00003004		\$6,316
		10.328	Food Safety Outreach Program		University of Florida	SUB00004385		\$6,044
		10.328 Total					\$0	\$32,133
		10.329	Crop Protection and Pest Management Competitive Grants Program					\$198,809
		10.329	Crop Protection and Pest Management Competitive Grants Program		North Carolina State University	PAM-P22-002759-SA13		\$7,897
		10.329 Total					\$0	\$206,706
		10.351	Rural Business Development Grant					\$38,305
		10.351 Total					\$0	\$38,305
		10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection					\$2,897,006
		10.475 Total					\$0	\$2,897,006
		10.477	Meat, Poultry, and Egg Products Inspection					\$10,135
		10.477 Total					\$0	\$10,135
		10.500	Cooperative Extension Service					\$145,280
		10.500	Cooperative Extension Service		Kansas State University	A24-0175-S008		\$10,982
		10.500	Cooperative Extension Service		Kansas State University	A25-0218-S005		\$440
		10.500 Total					\$0	\$156,702
		10.511	Smith-Lever Extension Funding					\$5,967,000
		10.511 Total					\$0	\$5,967,000

(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, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Agriculture (Cont.)								
		10.514	Expanded Food and Nutrition Education Program					\$2,023,484
		10.514 Total					\$0	\$2,023,484
		10.515	Renewable Resources Extension Act					\$70,953
		10.515 Total					\$0	\$70,953
		10.520	Agriculture Risk Management Education Partnerships Competitive Grants Program		University of Arkansas	GR018556		\$22,252
		10.520 Total					\$0	\$22,252
		10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program					\$96,948
		10.525 Total					\$0	\$96,948
		10.541	Child Nutrition-Technology Innovation Grant					\$417,214
		10.541 Total					\$0	\$417,214
		10.542	COVID-19 - Pandemic EBT Food Benefits					\$220,348
		10.542 Total					\$0	\$220,348
		10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children					\$122,131,740
		10.557 Total					\$11,279,707	\$122,131,740
		10.558	Child and Adult Care Food Program					\$92,503,631
		10.558 Total					\$90,397,404	\$92,503,631
		10.560	State Administrative Expenses for Child Nutrition					\$8,854,825
		10.560 Total					\$1,475,504	\$8,854,825
		10.572	WIC Farmers' Market Nutrition Program (FMNP)					\$189,559
		10.572 Total					\$0	\$189,559
		10.574	Team Nutrition Grants					\$323,579
		10.574 Total					\$1,425	\$323,579
		10.575	Farm to School Grant Program					\$2,627
		10.575 Total					\$0	\$2,627
		10.576	Senior Farmers Market Nutrition Program					\$369,192
		10.576 Total					\$0	\$369,192
		10.579	Child Nutrition Discretionary Grants Limited Availability					\$629,365
		10.579 Total					\$618,287	\$629,365
		10.645	COVID-19 - Farm to School State Formula Grant					\$281,627
		10.645 Total					\$0	\$281,627
		10.646	Summer Electronic Benefit Transfer Program for Children					\$93,543,306
		10.646 Total					\$1,862,500	\$93,543,306
		10.649	COVID-19 - Pandemic EBT Administrative Costs					\$923,755
		10.649 Total					\$278,054	\$923,755
		10.664	Cooperative Forestry Assistance					\$8,898,594
		10.664 Total					\$0	\$8,898,594
		10.674	Wood Utilization Assistance		United States Endowment for Forestry and Communities	24-00928		\$3,703
		10.674 Total					\$0	\$3,703
		10.676	Forest Legacy Program					\$24,585
		10.676 Total					\$0	\$24,585
		10.678	Forest Stewardship Program					\$3,299
		10.678 Total					\$0	\$3,299
		10.691	Good Neighbor Authority					\$51,511
		10.691 Total					\$0	\$51,511
		10.698	State & Private Forestry Cooperative Fire Assistance					\$139,581
		10.698 Total					\$0	\$139,581
		10.699	Partnership Agreements					\$1,442
		10.699 Total					\$0	\$1,442
		10.734	Inflation Reduction Act - Forest Legacy Program					\$5,009
		10.734 Total					\$0	\$5,009
		10.855	Distance Learning and Telemedicine Loans and Grants					\$26,946
		10.855 Total					\$0	\$26,946
		10.868	Rural Energy for America Program					\$90,751
		10.868 Total					\$0	\$90,751
		10.890	Rural Development Cooperative Agreement Program					\$7,590
		10.890 Total					\$0	\$7,590
		10.902	Soil and Water Conservation					\$591,681
		10.902	Soil and Water Conservation		National Wildlife Federation (NWF)	2109-108		\$7,557
		10.902 Total					\$0	\$599,238
		10.903	Soil Survey					\$3,150
		10.903 Total					\$0	\$3,150
		10.912	Environmental Quality Incentives Program					\$2,549,124
		10.912 Total					\$25,316	\$2,549,124
		10.931	Agricultural Conservation Easement Program					\$523,922
		10.931 Total					\$360,886	\$523,922
		10.934	Feral Swine Eradication and Control Pilot Program					\$606,146
		10.934 Total					\$0	\$606,146
		10.937	Partnerships for Climate-Smart Commodities					\$8,804
		10.937 Total					\$0	\$8,804

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Agriculture (Cont.)								
		10.U01	Archeology Student Training	21-PA-11080600-254				\$1,337
		10.U01 Total					\$0	\$1,337
		10.U02	Cooperative Management of the Kisatchie National Forest Preserves and Wild Turkey Monitoring	17-GN-11080600-001				\$19,165
		10.U02	Cooperative Management of the Kisatchie National Forest Preserves and Wild Turkey Monitoring	18-GN-11080600-001				\$83,579
		10.U02 Total					\$0	\$102,744
		10.U03	US Forest Rivercane and Native Plants Restoration	24-SA-11080600-121				\$21,327
		10.U03 Total					\$0	\$21,327
		10.U04	Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements)	PL 101-646				\$3,882,734
		10.U04 Total					\$0	\$3,882,734
Research and Development Cluster								
		10.001	Agricultural Research Basic and Applied Research					\$1,119,036
		10.001 Total					\$27,972	\$1,119,036
		10.025	Plant and Animal Disease, Pest Control, and Animal Care					\$2,044,301
		10.025 Total					\$102,406	\$2,044,301
		10.170	Specialty Crop Block Grant Program - Farm Bill		Mississippi State University	010300.327184.03		\$11,285
		10.170 Total					\$0	\$11,285
		10.200	Grants for Agricultural Research, Special Research Grants					\$109,290
		10.200	Grants for Agricultural Research, Special Research Grants		University of Florida	2301039092		\$4,750
		10.200 Total					\$0	\$114,040
		10.202	Cooperative Forestry Research					\$371,851
		10.202 Total					\$0	\$371,851
		10.203	Payments to Agricultural Experiment Stations Under the Hatch Act					\$4,608,738
		10.203 Total					\$0	\$4,608,738
		10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University					\$2,824,239
		10.205 Total					\$0	\$2,824,239
		10.207	Animal Health and Disease Research					\$30,184
		10.207 Total					\$0	\$30,184
		10.215	Sustainable Agriculture Research and Education		Emory University	A746522		\$2,165
		10.215	Sustainable Agriculture Research and Education		University of Georgia Research Foundation Inc.	SUB00003116 / Project LS23-378		\$615
		10.215	Sustainable Agriculture Research and Education		University of Georgia Research Foundation Inc.	SUB00003209		\$17,716
		10.215 Total					\$0	\$20,496
		10.216	1890 Institution Capacity Building Grants					\$530,872
		10.216 Total					\$0	\$530,872
		10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations					\$6,659
		10.250 Total					\$0	\$6,659
		10.292	COVID-19 - Food Loss and Waste Reduction		Ohio State University (OSU)	SPC-1000012376 GR132851		\$67,377
		10.292 Total					\$0	\$67,377
		10.304	Food and Agriculture Defense Initiative (FADI)		eXtension Foundation	EDEN-2025-2699		\$623
		10.304 Total					\$0	\$623
		10.309	Specialty Crop Research Initiative		Mississippi State University	014600.327226.02		\$128,315
		10.309	Specialty Crop Research Initiative		North Carolina State University	PAM-P21-002582-SA01		\$155,974
		10.309	Specialty Crop Research Initiative		Texas A&M University-AgriLife Extension Service	07-M1703027		\$1,380
		10.309	Specialty Crop Research Initiative		University of California-Riverside	S1771		\$29,839
		10.309 Total					\$0	\$319,004
		10.310	Agriculture and Food Research Initiative (AFRI)					\$4,750,089
		10.310	Agriculture and Food Research Initiative (AFRI)		North Carolina State University	PAM-P19-001507-AS16		\$40,525
		10.310	Agriculture and Food Research Initiative (AFRI)		North Carolina State University	PAM-P23-001345-SA01		\$17,003
		10.310	Agriculture and Food Research Initiative (AFRI)		North Dakota State University (NDSU)	FAR0036637		\$39,656
		10.310	Agriculture and Food Research Initiative (AFRI)		North Dakota State University (NDSU)	FAR0038396		\$39,266
		10.310	Agriculture and Food Research Initiative (AFRI)		Ohio State University	SPC-1000004994 / GR122205		\$106,861
		10.310	Agriculture and Food Research Initiative (AFRI)		Pennsylvania State University	S004637-USDA		\$5,668
		10.310	Agriculture and Food Research Initiative (AFRI)		University of Florida	SUB00003774		\$51,739
		10.310	Agriculture and Food Research Initiative (AFRI)		University of Georgia Research Foundation Inc.	SUB00003704		\$28,191
		10.310	Agriculture and Food Research Initiative (AFRI)		University of Kentucky Research Foundation (UKRF)	3200006565-25-062 / PO #7800007655		\$41,585
		10.310 Total					\$972,332	\$5,120,583
		10.318	Women and Minorities in Science, Technology, Engineering, and Mathematics Fields					\$38,468
		10.318 Total					\$0	\$38,468

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Agriculture (Cont.)									
Research and Development Cluster (Cont.)									
		10.320	Sun Grant Program		Oklahoma State University	2-569810.LSU2		\$67,756	
		10.320	Sun Grant Program		Texas A&M University-AgriLife Extension Service	M2202269		\$14,451	
		10.320 Total					\$0	\$82,207	
		10.328	Food Safety Outreach Program					\$47,940	
		10.328 Total					\$0	\$47,940	
		10.329	Crop Protection and Pest Management Competitive Grants Program					\$126,427	
		10.329	Crop Protection and Pest Management Competitive Grants Program		Texas A&M University-AgriLife Extension Service	M2304506		\$23,784	
		10.329 Total					\$59,367	\$150,211	
		10.512	Extension Services at 1890 Colleges and Tuskegee University, West Virginia State College, and Central State University					\$2,136,226	
		10.512 Total					\$0	\$2,136,226	
		10.514	Expanded Food and Nutrition Education Program					\$159,977	
		10.514 Total					\$0	\$159,977	
		10.515	Renewable Resources Extension Act					\$33,331	
		10.515 Total					\$0	\$33,331	
		10.519	Equipment Grants Program (EGP)					\$112,183	
		10.519 Total					\$0	\$112,183	
		10.523	Centers of Excellence at 1890 Institutions					\$1,141,397	
		10.523 Total					\$0	\$1,141,397	
		10.524	Scholarships for Students at 1890 Institutions					\$1,108,033	
		10.524 Total					\$0	\$1,108,033	
		10.620	Scientific Exchanges Program					\$46,535	
		10.620 Total					\$0	\$46,535	
		10.664	Cooperative Forestry Assistance					\$737	
		10.664	Cooperative Forestry Assistance		Mississippi State University	080100.330824.01		\$11,272	
		10.664 Total					\$0	\$12,009	
		10.674	Wood Utilization Assistance					\$25,561	
		10.674 Total					\$0	\$25,561	
		10.680	Forest Health Protection					\$104,700	
		10.680 Total					\$0	\$104,700	
		10.699	Partnership Agreements					\$402,054	
		10.699	Partnership Agreements		Blue Forest Finance Inc.	22-CS-11132420-236		\$14,754	
		10.699 Total					\$0	\$416,808	
		10.707	Research Joint Venture and Cost Reimbursable Agreements					\$107,805	
		10.707 Total					\$0	\$107,805	
		10.714	Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development)					\$15,477	
		10.714 Total					\$0	\$15,477	
		10.868	Rural Energy for America Program					\$300,089	
		10.868 Total					\$10,000	\$300,089	
		10.902	Soil and Water Conservation					\$314,568	
		10.902 Total					\$0	\$314,568	
		10.912	Environmental Quality Incentives Program					\$418,517	
		10.912	Environmental Quality Incentives Program		National Fish & Wildlife Foundation	1903.21.071376		\$1,473	
		10.912	Environmental Quality Incentives Program		Texas A&M University-AgriLife Extension Service	M2500806		\$11,090	
		10.912 Total					\$87,549	\$431,080	
		10.924	Conservation Stewardship Program		National Fish & Wildlife Foundation	1903.21.071376		\$21,145	
		10.924 Total					\$21,145	\$21,145	
		10.931	Agricultural Conservation Easement Program		National Fish & Wildlife Foundation	1903.21.071376		\$9,738	
		10.931 Total					\$0	\$9,738	
		10.937	Partnerships for Climate-Smart Commodities		Supreme Rice, LLC	NR233A750004G039		\$2,489	
		10.937 Total					\$0	\$2,489	
		10.960	Technical Agricultural Assistance		North Carolina State University	2021-0605-01 / PAM-21-000605-SA01		\$22,422	
		10.960 Total					\$0	\$22,422	
		10.961	Scientific Cooperation and Research					\$8,422	
		10.961 Total					\$0	\$8,422	
		10.RD21	Tiger Bullets-Nano: Cellulose Nanomaterial Mediated Fluid Additive for Energy Industry	2021R0293	Hole Pluggers, LLC	2021R0293		\$29,855	
		10.RD21 Total					\$0	\$29,855	
		10.RD22	Influence of Major Wind Damage on Activity of Forest Insect Pests in Southern Forests	20-JV-11330160-069				\$16,782	
		10.RD22 Total					\$0	\$16,782	
		10.RD24	Combating Needle Pathogens and Forestry Professional Worker Shortages in the Southern Region through a Network Effort of Research, Teaching, and Service	23-JV-11330160-098				\$12,942	
		10.RD24 Total					\$0	\$12,942	
		10.RD26	National Animal Health Laboratory Network (NAHLN) Testing Services - HPAI Cattle Testing	12639524F0614				\$7,325	
		10.RD26 Total					\$0	\$7,325	
		Research and Development Cluster Total						\$1,280,771	\$24,105,013

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Agriculture (Cont.)								
Child Nutrition Cluster								
	10.553	School Breakfast Program					\$111,758,044	\$112,477,906
	10.555	National School Lunch Program					\$346,824,682	\$348,198,507
	10.559	Summer Food Service Program for Children					\$25,917,985	\$26,748,999
	10.582	Fresh Fruit and Vegetable Program					\$3,453,535	\$3,453,535
	Child Nutrition Cluster Total						\$487,954,246	\$490,878,947
Food Distribution Cluster								
	10.565	Commodity Supplemental Food Program					\$16,336,838	\$17,624,459
	10.568	Emergency Food Assistance Program (Administrative Costs)					\$4,003,863	\$4,179,763
	10.569	Emergency Food Assistance Program (Food Commodities)					\$31,846,098	\$31,846,098
	Food Distribution Cluster Total						\$52,186,799	\$53,650,320
Schools and Roads Cluster								
	10.665	Schools and Roads - Grants to States					\$1,675,674	\$1,675,674
	Schools and Roads Cluster Total						\$1,675,674	\$1,675,674
SNAP Cluster								
	10.551	Supplemental Nutrition Assistance Program					\$0	\$1,883,887,652
	10.561	COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					\$0	\$1,709
	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					\$12,395,627	\$95,642,508
	10.561 Total						\$12,395,627	\$95,644,217
	SNAP Cluster Total						\$12,395,627	\$1,979,531,869
Total for U.S. Department of Agriculture							\$672,778,981	\$2,913,928,478
U.S. Department of Commerce								
	11.008	NOAA Mission-Related Education Awards						\$38,449
	11.008	NOAA Mission-Related Education Awards		University of New Hampshire		PZL0289/P0201145		\$86,356
	11.008 Total						\$0	\$124,805
	11.020	Cluster Grants						\$140,617
	11.020 Total						\$0	\$140,617
	11.028	Connecting Minority Communities Pilot Program						\$5,241,601
	11.028 Total						\$0	\$5,241,601
	11.039	Regional Technology and Innovation Hubs						\$284,288
	11.039 Total						\$0	\$284,288
	11.112	Market Development Cooperator Program						\$127,767
	11.112 Total						\$0	\$127,767
	11.303	Economic Development Technical Assistance						\$79,268
	11.303 Total						\$0	\$79,268
	11.407	Interjurisdictional Fisheries Act of 1986						\$190,349
	11.407 Total						\$0	\$190,349
	11.413	Fishery Products Inspection and Certification						\$28,154
	11.413 Total						\$0	\$28,154
	11.417	Sea Grant Support						\$346,360
	11.417	Sea Grant Support		University of Florida		SUB00002766		\$4,669
	11.417 Total						\$59,944	\$351,029
	11.419	Coastal Zone Management Administration Awards						\$2,829,113
	11.419 Total						\$0	\$2,829,113
	11.420	Coastal Zone Management Estuarine Research Reserves						\$3,185
	11.420 Total						\$0	\$3,185
	11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program						\$12,704
	11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		University of Maryland		91649-27588204		\$6,477
	11.427 Total						\$8,164	\$19,181
	11.433	Marine Fisheries Initiative		National Oceanic and Atmospheric Administration		US142000.1925		\$1,343
	11.433 Total						\$0	\$1,343
	11.434	Cooperative Fishery Statistics						\$117,334
	11.434	Cooperative Fishery Statistics		Gulf States Marine Fisheries Commission		FNA20NMF4340010		\$2,051,744
	11.434 Total						\$0	\$2,169,078
	11.435	Southeast Area Monitoring and Assessment Program						\$572,505
	11.435 Total						\$0	\$572,505
	11.463	Habitat Conservation						\$3,188,580
	11.463	Habitat Conservation		Habitat Conservation		NA20NMF4630141		\$46,681
	11.463 Total						\$0	\$3,235,261
	11.469	Congressionally Identified Awards and Projects						\$952,423
	11.469 Total						\$0	\$952,423
	11.472	Unallied Science Program		Gulf States Marine Fisheries Commission		NA24NMF472G004		\$423
	11.472 Total						\$0	\$423
	11.473	Office for Coastal Management		Gulf of Mexico Alliance		FG-122314		\$28,962
	11.473	Office for Coastal Management		Gulf of Mexico Alliance		FG-122505		\$13,181
	11.473	Office for Coastal Management		Gulf States Marine Fisheries Commission		NA23NOS4730029		\$4,433

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Commerce (Cont.)								
		11.473	Office for Coastal Management		National Fish & Wildlife Foundation	0318.22.073015		(\$194,748)
		11.473	Office for Coastal Management		National Fish & Wildlife Foundation	0318.22.074780		\$568,203
		11.473	Office for Coastal Management		National Fish & Wildlife Foundation	0318.24.080249		\$343,090
		11.473 Total					\$0	\$763,121
		11.477	Fisheries Disaster Relief					\$31,461,088
		11.477 Total					\$862,270	\$31,461,088
		11.611	Manufacturing Extension Partnership					\$1,731,649
		11.611 Total					\$0	\$1,731,649
		11.805	MBDA Business Center					\$399,112
		11.805 Total					\$0	\$399,112
		11.U01	Joint Enforcement Agreement	NFFKLE02200021				\$699,852
		11.U01 Total					\$0	\$699,852
Research and Development Cluster								
		11.011	Ocean Exploration		Carnegie Mellon University	1080457 - 463559		\$18,154
		11.011	Ocean Exploration		University of Southern Mississippi	NA19OAR4320072		\$222,566
		11.011 Total					\$0	\$240,720
		11.012	Integrated Ocean Observing System (IOOS)					\$192,485
		11.012	Integrated Ocean Observing System (IOOS)		Texas A&M University	M2201254-02-410041-04001		\$140,071
		11.012	Integrated Ocean Observing System (IOOS)		Texas A&M University	M2300663		\$120,754
		11.012	Integrated Ocean Observing System (IOOS)		Texas A&M University	NA21NOS0120092		\$147,191
		11.012 Total					\$143,756	\$600,501
		11.017	Ocean Acidification Program (OAP)					\$22,105
		11.017 Total					\$0	\$22,105
		11.024	BUILD TO SCALE					\$583,787
		11.024 Total					\$0	\$583,787
		11.028	Connecting Minority Communities Pilot Program					\$703,153
		11.028 Total					\$0	\$703,153
		11.032	State Digital Equity Planning and Capacity Grant					\$844
		11.032 Total					\$0	\$844
		11.035	Broadband Equity, Access, and Deployment Program					\$10,048,158
		11.035 Total					\$0	\$10,048,158
		11.300	Investments for Public Works and Economic Development Facilities					\$1,500,000
		11.300 Total					\$0	\$1,500,000
		11.303	Economic Development Technical Assistance					\$130,313
		11.303 Total					\$0	\$130,313
		11.307	Economic Adjustment Assistance		Greater New Orleans Development Foundation (GNODF)	08-79-05681		(\$12,063)
		11.307	Economic Adjustment Assistance		Greater New Orleans Development Foundation (GNODF)	08-79-05681 - 01		\$799,789
		11.307	Economic Adjustment Assistance		Greater New Orleans Development Foundation (GNODF)			\$197,538
		11.307 Total					\$0	\$985,264
		11.400	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		University of Southern Mississippi	USM-8006122-04.02		(\$785)
		11.400 Total					(\$7)	(\$785)
		11.405	Cooperative Institute (Inter-Agency Funded Activities)		Mississippi State University	191001.364446.01		\$104,638
		11.405	Cooperative Institute (Inter-Agency Funded Activities)		Mississippi State University	191001.366897.01		\$49,190
		11.405	Cooperative Institute (Inter-Agency Funded Activities)		Texas A&M University-Galveston	M2303081		\$24,242
		11.405 Total					\$10,420	\$178,070
		11.417	Sea Grant Support					\$2,030,327
		11.417	Sea Grant Support		Mississippi State University	015901.340594.01		\$15,303
		11.417	Sea Grant Support		South Carolina Sea Grant Consortium (SCSGC)	R/CRP23-1a		\$78,703
		11.417	Sea Grant Support		Texas A&M University	M2202417		\$30,491
		11.417	Sea Grant Support		University of Florida	SUB00003988		\$5,666
		11.417	Sea Grant Support		University of Puerto Rico, Mayaguez Campus (UPRM)	2022-2023-007		\$15,698
		11.417	Sea Grant Support		University of South Alabama	A21-0220-S003		\$116,791
		11.417	Sea Grant Support		University of Texas at Arlington	2024GC1674		\$6,453
		11.417 Total					\$97,727	\$2,299,432
		11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program					\$14,403
		11.427 Total					\$0	\$14,403
		11.431	Climate and Atmospheric Research					\$129,023
		11.431	Climate and Atmospheric Research		BOR University of Oklahoma	BA219OAR4310306		\$33,452
		11.431	Climate and Atmospheric Research		Consolidated Safety Services Incorporated	GSA7-24-LSU		\$143,218
		11.431	Climate and Atmospheric Research		University of Oklahoma	2022-31		\$354,090
		11.431 Total					\$0	\$659,783
		11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		Mississippi State University	191001.361476.05		\$63,145
		11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		Mississippi State University	191001.361476.05B		\$304,219
		11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		The University of Alabama	A23-0236-S002		\$61,574
		11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		Utah State University (USU)	NA22NWS4320003		\$9,856
		11.432 Total					\$0	\$438,794

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Commerce (Cont.)									
Research and Development Cluster (Cont.)									
		11.433	Marine Fisheries Initiative		Texas A&M University-Corpus Christi	M2400356 / PO AB0878470		\$25,852	
		11.433 Total					\$0	\$25,852	
		11.451	Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology		Mississippi State University	015900.320562.04		\$141	
		11.451	Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology		Mississippi State University	015900.320562.07		\$13,879	
		11.451	Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology		National Audubon Society, Inc.	NA23N0S4510307		\$6,515	
		11.451 Total					\$0	\$20,535	
		11.454	Unallied Management Projects		University of Southern Mississippi	8007135-04.04 LSU		(\$137)	
		11.454	Unallied Management Projects		University of Southern Mississippi	8007385-04.01 LSU		\$28,456	
		11.454	Unallied Management Projects		Woods Hole Oceanographic Institution (WHOI)	A101614 / 24400600		(\$6,717)	
		11.454 Total					\$0	\$21,602	
		11.459	Weather and Air Quality Research					\$53,094	
		11.459 Total					\$0	\$53,094	
		11.463	Habitat Conservation		The Nature Conservancy	LA-2024-13 259607		\$5,424	
		11.463	Habitat Conservation		The Water Institute of the Gulf	NA24NMF463C0001-T1-01		\$13,570	
		11.463	Habitat Conservation		The Water Institute of the Gulf	DARRP NMMF 2024-10 LSU		\$9,980	
		11.463	Habitat Conservation		Water Institute of the Gulf			\$76,467	
		11.463 Total					\$0	\$105,441	
		11.469	Congressionally Identified Awards and Projects					\$1,214,523	
		11.469 Total					\$22,568	\$1,214,523	
		11.472	Unallied Science Program					\$82,570	
		11.472 Total					\$34,444	\$82,570	
		11.473	Office for Coastal Management		Texas A&M University System	M2304599		\$8,563	
		11.473 Total					\$0	\$8,563	
		11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program					\$272,132	
		11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program		Oregon State University	NA390B-B		\$11,641	
		11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program		Texas A&M University-Corpus Christi	M2200399		\$38,539	
		11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program		Texas A&M University-Galveston	M2200144		\$153,845	
		11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program		University of Michigan	SUBK00015601 / PO# 3006764832		\$19,275	
		11.478 Total					\$157,639	\$495,432	
		11.609	Measurement and Engineering Research and Standards					\$20,461	
		11.609 Total					\$0	\$20,461	
		11.617	Congressionally-Identified Projects					\$1,091,152	
		11.617 Total					\$0	\$1,091,152	
		11.802	Minority Business Resource Development					\$247,580	
		11.802 Total					\$0	\$247,580	
		11.RD06	National Mesonet Program	Task Order S2020-134	Synoptic Data PBC	Task Order S2020-134		\$25,542	
		11.RD06 Total					\$0	\$25,542	
		11.RD10	Technical Support Services for Assessment of Chemical Hazards Associated with Oil and Hazardous Material Releases	Task Order No. 1	Research Planning, Inc. (RPI)	Task Order No. 1		\$89,284	
		11.RD10 Total					\$0	\$89,284	
		11.RD16	Maintenance of the AeroNET-OC at Stations C6	PSA-ProTech-22-LSU01	Global Science & Technology, Inc.	PSA-ProTech-22-LSU01		\$30,624	
		11.RD16 Total					\$0	\$30,624	
		11.RD17	Evaluation of the Impact of a Historic Drought on Coastal Wetland Porewater Properties	GSA8-24-LSU	Consolidated Safety Services, Inc (CSS)	GSA8-24-LSU		\$25,000	
		11.RD17 Total					\$0	\$25,000	
		Research and Development Cluster Total						\$466,547	\$21,961,797
		Economic Development Cluster							
		11.307	COVID-19 - Economic Adjustment Assistance				\$0	\$258,136	
		11.307	Economic Adjustment Assistance				\$294,805	\$1,508,259	
		11.307	Economic Adjustment Assistance		Greater New Orleans Foundation	08-79-05681-16	\$0	\$63,769	
		11.307	Economic Adjustment Assistance		Greater New Orleans Foundation Grant Acct	259661	\$0	\$3,150	
		11.307	Economic Adjustment Assistance		Research Park Corporation (RPC)	AM220486	\$0	\$4,286	
		11.307 Total					\$294,805	\$1,837,600	
		Economic Development Cluster Total						\$294,805	\$1,837,600
		Total for U.S. Department of Commerce						\$1,691,730	\$75,204,609
		U.S. Department of Defense							
		12.002	Procurement Technical Assistance For Business Firms					\$704,647	
		12.002 Total					\$0	\$704,647	
		12.020	STARBASE Program					\$1,490,281	
		12.020 Total					\$0	\$1,490,281	
		12.106	Flood Control Projects					\$123,237	
		12.106 Total					\$0	\$123,237	

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Defense (Cont.)								
		12.110	Planning Assistance to States					\$1,181,738
		12.110 Total					\$0	\$1,181,738
		12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services					\$110,371
		12.113 Total					\$0	\$110,371
		12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program					\$38,964
		12.330 Total					\$0	\$38,964
		12.400	Military Construction, National Guard					\$9,282,520
		12.400 Total					\$0	\$9,282,520
		12.401	National Guard Military Operations and Maintenance (O&M) Projects					\$49,540,136
		12.401 Total					\$0	\$49,540,136
		12.404	National Guard ChalleNGe Program					\$24,234,394
		12.404 Total					\$0	\$24,234,394
		12.420	Military Medical Research and Development					\$19,816
		12.420 Total					\$0	\$19,816
		12.630	Basic, Applied, and Advanced Research in Science and Engineering					\$247,497
		12.630 Total					\$0	\$247,497
		12.903	GenCyber Grants Program					\$152
		12.903 Total					\$0	\$152
		12.905	CyberSecurity Core Curriculum		Rochester Institute of Technology (RIT)	32934-04		\$105,000
		12.905 Total					\$0	\$105,000
		12.RD77	Senior Design Project: Integration of GraphCast AI for Advanced Weather Forecasting	C24-S-021	Cyber Innovation Center (CIC)	C24-S-021		\$7,800
		12.RD77 Total					\$0	\$7,800
		12.U16	Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements)	PL 101-646				\$746,172
		12.U16 Total					\$0	\$746,172
		12.U19	Comite River Diversion Project	H.007811.4				\$25,089,545
		12.U19 Total					\$0	\$25,089,545
		12.U20	STARBASE LSUA Warrior	IM-W9193H-23031-MOA				\$587,761
		12.U20 Total					\$0	\$587,761
		12.U21	Development and Assessment of Effective Suicide Prevention Program for Active Duty Service Members Assigned to Rural and Remote Areas Overseas	P0566300 / UA 23-0041	University of Alaska Fairbanks (UAF)	P0566300 / UA 23-0041		\$53,023
		12.U21 Total					\$0	\$53,023
		12.U23	Grant for the Intelligence Community for Academic Excellence (IC CAE)	2024-24073100008				\$66,936
		12.U23 Total					\$0	\$66,936
Research and Development Cluster								
		12.114	Collaborative Research and Development					\$164,646
		12.114 Total					\$0	\$164,646
		12.300	Basic and Applied Scientific Research		Integer Technologies LLC	SC018-001		\$564,771
		12.300	Basic and Applied Scientific Research		Rutgers, The State University of New Jersey	2198 / PO#		\$1,599,684
		12.300	Basic and Applied Scientific Research		University of Florida	SUB00002683		\$43,488
		12.300	Basic and Applied Scientific Research					\$127,154
		12.300 Total					\$0	\$2,335,097
		12.360	Research on Chemical and Biological Defense					\$9,197
		12.360 Total					\$0	\$9,197
		12.420	Military Medical Research and Development		ATI Advanced Technology International	W81XWH2290018		\$3,763,319
		12.420	Military Medical Research and Development		Johns Hopkins University	W81XWH1920062		\$1,740,156
		12.420	Military Medical Research and Development		Johns Hopkins University	W81XWH2010768 JH		\$350
		12.420	Military Medical Research and Development		MedStar Health Research Institute	HT94252410643		\$37,775
		12.420	Military Medical Research and Development		NorthShore University Health System	EH19-239-S1		\$98,401
		12.420	Military Medical Research and Development		NorthShore University Health System	EH19-239-S1		\$100,497
		12.420	Military Medical Research and Development		Prytime Medical Divices, Inc	W81XWH2290015		\$121,028
		12.420	Military Medical Research and Development		Solventum US LLC	HT94252320059		\$3,046
		12.420	Military Medical Research and Development		Synedgen	W81XWH16C0023		\$6,050
		12.420	Military Medical Research and Development		Univ of Maryland -Baltimore	W81XWH1910848		\$1,049
		12.420	Military Medical Research and Development		University of Pittsburgh	CNVA00056666 (413614-30)		\$2,102
		12.420 Total					\$1,152,490	\$5,873,773
		12.431	Basic Scientific Research		California Institute of Technology - Caltech	S429042		\$1,653,540
		12.431	Basic Scientific Research		Carnegie Mellon University	1130310-489853		\$64,399
		12.431	Basic Scientific Research		Duke University	313-0836		\$249,942
		12.431	Basic Scientific Research		Lehigh University	544586-78002		\$85,752
		12.431	Basic Scientific Research		Lehigh University	544586-78002		\$346,724
		12.431	Basic Scientific Research		University of California-Los Angeles (UCLA)	0160 G ZB342 / 44251-WW-21072		\$29,250
		12.431	Basic Scientific Research		University of Iowa	S03905-01		\$145,716
		12.431	Basic Scientific Research		University of Iowa	S05075-01		\$50,223
		12.431	Basic Scientific Research		University of Missouri	00086458-01		\$35,603
		12.431 Total					\$55,047	\$2,661,149

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Defense (Cont.)								
Research and Development Cluster (Cont.)								
		12.630	Basic, Applied, and Advanced Research in Science and Engineering					\$5,301,470
		12.630	Basic, Applied, and Advanced Research in Science and Engineering		National Science Teaching Association	25-871-018		\$6,246
		12.630	Basic, Applied, and Advanced Research in Science and Engineering		Texas A&M University-Engineering Experiment Station (TEES)	M2303655		\$5,042
		12.630	Basic, Applied, and Advanced Research in Science and Engineering		Water Institute of the Gulf	ERDC HAB LSU-00		\$86,559
		12.630 Total					\$0	\$5,399,317
		12.740	Past Conflict Accounting		Henry M Jackson Foundation	HQ0761-18-2-0001		\$134,433
		12.740 Total					\$0	\$134,433
		12.800	Air Force Defense Research Sciences Program		Clarkson Aerospace Corp	SU21-1-0460		\$69
		12.800	Air Force Defense Research Sciences Program		Clarkson Aerospace Corporation	LSU-24-1-0004		\$106,324
		12.800	Air Force Defense Research Sciences Program		Florida Institute for Human & Machine Cognition, Inc.	2023-019-01.1		\$51,150
		12.800	Air Force Defense Research Sciences Program		NextFlex	ADP#68 / Project 716215		\$156,513
		12.800	Air Force Defense Research Sciences Program		NextFlex	ADP#90 Project # 716174		\$3,670
		12.800	Air Force Defense Research Sciences Program		Ohio State University	SPC-100006984		\$212
		12.800 Total					\$0	\$590,216
		12.901	Mathematical Sciences Grants					(\$1)
		12.901 Total					\$0	(\$1)
		12.902	Information Security Grants					\$336,409
		12.902 Total					\$0	\$336,409
		12.905	CyberSecurity Core Curriculum					\$666,366
		12.905	CyberSecurity Core Curriculum		Rochester Institute of Technology (RIT)	32934-04		\$36,901
		12.905 Total					\$0	\$703,267
		12.910	Research and Technology Development					\$324,421
		12.910 Total					\$0	\$324,421
		12.RD07	Intergovernmental Personnel Act (IPA) Agreement With US Army Corps of Engineer	W81EWF20660501				\$2,757
		12.RD07	Intergovernmental Personnel Act (IPA) Agreement With US Army Corps of Engineer	W81EWF40513177				\$13,785
		12.RD07 Total					\$0	\$16,542
		12.RD27	Phylax Engine Enhancement and Visualizations Development	S901128BAH	Booz Allen Hamilton, Inc. (BAH)	S901128BAH		(\$947)
		12.RD27 Total					\$0	(\$947)
		12.RD56	GenCyber Grant Program - Louisiana Tech University	H98230-23-1-0133				\$18,887
		12.RD56 Total					\$0	\$18,887
		12.RD57	Nuclear Command, Control, and Communications (NC3) Professional Continuing Education (PCE) Instructor	1188-OASISEPASS57-LTRI-0	Louisiana Tech Applied Research Corporation	1188-OASISEPASS57-LTRI-0		\$365,506
		12.RD57 Total					\$0	\$365,506
		12.RD62	Materials & Manufacturing - Research on Two-Dimensional (2D) Materials and Manufacturing	LATEC-24-1-0004	Clarkson Aerospace	LATEC-24-1-0004		\$90,560
		12.RD62 Total					\$0	\$90,560
		12.RD65	Reefense: A Mosaic Oyster Habitat (MOH) for Coastal Defense	PO #25188945 / 832477 / SUB00002321	Rutgers, The State University of New Jersey	PO #25188945 / 832477 / SUB00002321		\$207,528
		12.RD65 Total					\$82,890	\$207,528
		12.RD67	MSU Open Source Exploitation System - Year 4	193002.364306.01	Mississippi State University	193002.364306.01		\$59,441
		12.RD67 Total					\$0	\$59,441
		12.RD72	NCAEC PhD Scholarship Program	H98230-22-1-0336				\$2,656
		12.RD72 Total					\$0	\$2,656
		12.RD73	DoD CySP - Louisiana Tech University	H98230-23-1-0216				\$18,699
		12.RD73 Total					\$0	\$18,699
		12.RD74	E-Textile Enabled Active Monitoring System Phase II (E-TEAMS)	2161-S002	Vivonics, Inc.	2161-S002		\$179,952
		12.RD74 Total					\$0	\$179,952
		12.RD75	Mechanical Engineering Capstone Program - B-52 Engine Stand	CE23-S-015	Consortium for Capstone Design Projects	CE23-S-015		\$10,000
		12.RD75 Total					\$0	\$10,000
		12.RD77	Senior Design Project: Integration of GraphCast AI for Advanced Weather Forecasting	C24-S-021	Cyber Innovation Center (CIC)	C24-S-021		\$2,200
		12.RD77 Total					\$0	\$2,200
		12.RD78	Senior Design Project: Disposable MANETs and Portable IDG Cradle & Hoist	CE24-S-022	Consortium for Capstone Design Projects	CE24-S-022		\$20,000
		12.RD78 Total					\$0	\$20,000
		12.RD79	Defense Threat Reduction Agency (DTRA)	AM250073	Adelphi Technology, Inc.	AM250073		\$51,239
		12.RD79 Total					\$0	\$51,239
		12.RD80	Implementing Species-Specific Root Traits into Hydrodynamics and Geomorphological Models of Marsh Evolution to Understand Blue Carbon Dynamics	W912HZ24C0051	University of WA	W912HZ24C0051		\$1,480
		12.RD80 Total					\$0	\$1,480

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Defense (Cont.)									
Research and Development Cluster (Cont.)									
	12.U02		Support of Air Force Global Strike Command Airman Leadership and Deterrence Development	CE24-S-005	Cyber Innovation Center	CE24-S-005		\$799,766	
	12.U02 Total						\$0	\$799,766	
	Research and Development Cluster Total							\$1,290,427	\$20,375,433
Total for U.S. Department of Defense							\$1,290,427	\$134,005,423	
U.S. Department of Housing and Urban Development									
	14.228		COVID-19 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii					\$14,768,601	
	14.228 Total						\$14,028,351	\$14,768,601	
	14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii					\$976,284,888	
	14.228 Total						\$365,942,838	\$976,284,888	
	14.228 Total						\$379,971,189	\$991,053,489	
	14.241		COVID-19 - Housing Opportunities for Persons with AIDS					(\$148)	
	14.241 Total						\$0	(\$148)	
	14.241		Housing Opportunities for Persons with AIDS					\$3,705,676	
	14.241 Total						\$3,437,384	\$3,705,676	
	14.241 Total						\$3,437,384	\$3,705,528	
	14.U01		Manufactured Housing Programs	DU100K000018163				\$159,534	
	14.U01 Total						\$0	\$159,534	
	14.U02		HUD OIG Fraud Hotline	HUG-HUG25IGMS8BGF0001				\$407,433	
	14.U02 Total						\$0	\$407,433	
Research and Development Cluster									
	14.506		General Research and Technology Activity					\$113,565	
	14.506 Total						\$0	\$113,565	
	14.906		Healthy Homes Technical Studies Grants					\$142,779	
	14.906		Healthy Homes Technical Studies Grants		The Research Foundation for SUNY on behalf of the University of Buffalo	NYLTS0022-21		\$6,946	
	14.906		Healthy Homes Technical Studies Grants		University of Kentucky Research Foundation (UKRF)	3200003883-21-284 / PO #7800005803		\$9,522	
	14.906 Total						\$0	\$159,247	
Research and Development Cluster Total							\$0	\$272,812	
Community Development Block Grant Cluster Entitlement/Special Purpose Grants									
	14.218		Community Development Block Grants/Entitlement Grants		City of New Orleans	K24-497		\$1,000	
Community Development Block Grant Cluster Entitlement/Special Purpose Grants Total							\$0	\$1,000	
Community Development Block Grant Disaster Recovery Grants Cluster									
	14.269		Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)				\$0	\$35,260	
	14.272		National Disaster Resilience Competition				\$3,872,739	\$5,587,940	
Community Development Block Grant Disaster Recovery Grants Cluster Total							\$3,872,739	\$5,623,200	
Total for U.S. Department of Housing and Urban Development							\$387,281,312	\$1,001,222,996	
U.S. Department of the Interior									
	15.014		Supporting the Lower Mississippi Delta Initiative		University of Arkansas	SPC-008970 / GR022612 / AWD-105449 / UA2025-470		\$2,000	
	15.014 Total						\$0	\$2,000	
	15.018		Energy Community Revitalization Program (ECRP)					\$1,236,812	
	15.018 Total						\$0	\$1,236,812	
	15.250		Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining					\$180,562	
	15.250 Total						\$0	\$180,562	
	15.252		Abandoned Mine Land Reclamation (AMLR)					\$114,281	
	15.252 Total						\$0	\$114,281	
	15.433		Flood Control Act Lands					\$325,534	
	15.433 Total						\$325,534	\$325,534	
	15.608		Fish and Aquatic Conservation - Aquatic Invasive Species					\$622,773	
	15.608 Total						\$0	\$622,773	
	15.614		Coastal Wetlands Planning, Protection and Restoration		Us Army Cops of Engineers	US146001.2425		\$55,389	
	15.614 Total						\$0	\$55,389	
	15.615		Cooperative Endangered Species Conservation Fund				\$9,600	\$84,711	
	15.615 Total							\$84,711	
	15.622		Sportfishing and Boating Safety Act					\$3,507	
	15.622 Total						\$0	\$3,507	
	15.630		Coastal					\$5,764	
	15.630 Total						\$0	\$5,764	
	15.634		State Wildlife Grants					\$991,146	
	15.634 Total						\$384,438	\$991,146	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of the Interior (Cont.)								
		15.654	National Wildlife Refuge System Enhancements					\$285,462
		15.654 Total					\$0	\$285,462
		15.657	Endangered Species Recovery Implementation					\$48,667
		15.657 Total					\$0	\$48,667
		15.658	Natural Resource Damage Assessment and Restoration					\$24,686
		15.658 Total					\$0	\$24,686
		15.669	Collaborative Landscape Conservation		National Fish & Wildlife Foundation	5200.23.077485		\$235,854
		15.669 Total					\$0	\$235,854
		15.676	Youth Engagement, Education, and Employment					\$42,142
		15.676 Total					\$0	\$42,142
		15.684	White-nose Syndrome National Response Implementation					\$35,673
		15.684 Total					\$0	\$35,673
		15.815	National Land Remote Sensing Education Outreach and Research		AmericaView	AV23-LA-01		\$27,392
		15.815 Total					\$0	\$27,392
		15.904	Historic Preservation Fund Grants-In-Aid					\$1,541,706
		15.904 Total					\$890,728	\$1,541,706
		15.916	Outdoor Recreation Acquisition, Development and Planning					\$3,738,801
		15.916 Total					\$0	\$3,738,801
		15.923	National Center for Preservation Technology and Training					\$438,492
		15.923 Total					\$0	\$438,492
		15.928	Battlefield Land Acquisition Grants					\$90,599
		15.928 Total					\$0	\$90,599
		15.939	Heritage Partnership					\$537,867
		15.939 Total					\$0	\$537,867
		15.957	Emergency Supplemental Historic Preservation Fund					\$113,117
		15.957 Total					\$0	\$113,117
		15.U04	Annual Natchitoches-NSU Folk Festival	CA2022-002				\$4,000
		15.U04 Total					\$0	\$4,000
		15.U05	Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements)	PL 101-646				\$24,318,624
		15.U05 Total					\$0	\$24,318,624
		15.U06	Lafayette ES - Reimbursement of Utility Costs	140FS324P0051				\$79,058
		15.U06	Lafayette ES - Reimbursement of Utility Costs	140FS324Q0024				\$9,646
		15.U06 Total					\$0	\$88,704
Research and Development Cluster								
		15.014	Supporting the Lower Mississippi Delta Initiative		Jefferson National Parks Assoc	P21AC11809		\$1,791
		15.014 Total					\$0	\$1,791
		15.422	Louisiana State University (LSU) Coastal Marine Institute (CMI)					\$36,859
		15.422 Total					\$22,207	\$36,859
		15.423	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)					\$1,146,343
		15.423 Total					\$120,164	\$1,146,343
		15.424	Marine Minerals Activities					\$399,767
		15.424 Total					\$76,571	\$399,767
		15.441	Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities		Texas A&M University-Engineering Experiment Station (TEES)	M2102636		\$46,521
		15.441	Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities		Texas A&M University-Engineering Experiment Station (TEES)	M2304462		\$242,300
		15.441 Total					\$87,307	\$288,821
		15.611	Wildlife Restoration and Basic Hunter Education and Safety		Texas Parks & Wildlife Dept (TPWD)	491753		\$227,064
		15.611 Total					\$0	\$227,064
		15.630	Coastal					\$109,894
		15.630 Total					\$0	\$109,894
		15.657	Endangered Species Recovery Implementation					\$325
		15.657 Total					\$0	\$325
		15.658	Natural Resource Damage Assessment and Restoration					\$18,317
		15.658 Total					\$0	\$18,317
		15.664	Fish and Wildlife Coordination and Assistance					\$8,523
		15.664 Total					\$0	\$8,523
		15.805	Assistance to State Water Resources Research Institutes					\$184,310
		15.805 Total					\$0	\$184,310
		15.808	U.S. Geological Survey Research and Data Collection					\$713,828
		15.808	U.S. Geological Survey Research and Data Collection		University of Southern California	SCON-00006467		\$27,681
		15.808 Total					\$0	\$741,509
		15.810	National Cooperative Geologic Mapping					\$149,160
		15.810 Total					\$0	\$149,160
		15.812	Cooperative Research Units					\$180,071
		15.812 Total					\$0	\$180,071

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of the Interior (Cont.)									
Research and Development Cluster (Cont.)									
	15.820	National and Regional Climate Adaptation Science Centers			University of NM	GA23AC00633 / 2025-16		\$25,817	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2020-16		\$15,269	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2022-09		\$96,771	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2023-10		\$111,260	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2023-21		\$65,085	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2024-01		\$45,650	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2024-07		\$9,091	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2024-14		\$73,758	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2025-02		\$102,347	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2025-05		\$141,624	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2025-12		\$75,198	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2025-15		\$22,997	
	15.820	National and Regional Climate Adaptation Science Centers			University of Oklahoma	2025-65		\$50,661	
	15.820 Total						\$134,479	\$835,528	
	15.923	National Center for Preservation Technology and Training						\$82,308	
	15.923 Total						\$0	\$82,308	
	15.944	Natural Resource Stewardship						\$58,111	
	15.944 Total						\$0	\$58,111	
	15.945	Cooperative Research and Training Programs - Resources of the National Park System						\$190,408	
	15.945	Cooperative Research and Training Programs - Resources of the National Park System			Trustees of the University of Pennsylvania	587832 / PO# 5431448		\$39,588	
	15.945 Total						\$72,889	\$229,996	
	15.RD01	Acid Precipitation Monitoring Site LA30 Located in Washington Parish, Louisiana		140G0121P0066				\$5,040	
	15.RD01 Total						\$0	\$5,040	
	15.RD13	Study on Environmental and Human Exposure to Technologically Enhanced Naturally Occurring Radioactive Materials Associated with Oil and Gas Activities in the Outer Continental Shelf		140M0122P0009				\$148,354	
	15.RD13 Total						\$0	\$148,354	
	Research and Development Cluster Total							\$513,617	\$4,852,091
Fish and Wildlife Cluster									
	15.605	Sport Fish Restoration					\$0	\$8,066,973	
	15.611	Wildlife Restoration and Basic Hunter Education and Safety					\$1,608,412	\$20,120,731	
	Fish and Wildlife Cluster Total							\$1,608,412	\$28,187,704
Total for U.S. Department of the Interior							\$3,732,329	\$68,234,060	
U.S. Department of Justice									
	16.017	Sexual Assault Services Formula Program						\$928,069	
	16.017 Total						\$911,282	\$928,069	
	16.039	Rural Violent Crime Initiative						\$146,850	
	16.039 Total						\$0	\$146,850	
	16.111	Joint Law Enforcement Operations (JLEO)						\$395,656	
	16.111 Total						\$0	\$395,656	
	16.300	Law Enforcement Assistance FBI Advanced Police Training						\$704,021	
	16.300 Total						\$0	\$704,021	
	16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus						\$245,682	
	16.525 Total						\$0	\$245,682	
	16.540	Juvenile Justice and Delinquency Prevention						\$695,057	
	16.540 Total						\$431,571	\$695,057	
	16.543	Missing Children's Assistance						\$162,900	
	16.543 Total						\$0	\$162,900	
	16.548	Delinquency Prevention Program						\$111,009	
	16.548 Total						\$0	\$111,009	
	16.550	State Justice Statistics Program for Statistical Analysis Centers						\$55,226	
	16.550 Total						\$24,736	\$55,226	
	16.554	National Criminal History Improvement Program (NCHIP)						\$921,316	
	16.554 Total						\$20	\$921,316	
	16.575	Crime Victim Assistance						\$18,389,435	
	16.575 Total						\$16,837,276	\$18,389,435	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Justice (Cont.)								
		16.576	Crime Victim Compensation					\$1,269,603
		16.576 Total					\$0	\$1,269,603
		16.585	Treatment Court Discretionary Grant Program					\$355,473
		16.585 Total					\$0	\$355,473
		16.588	Violence Against Women Formula Grants					\$2,408,482
		16.588 Total					\$1,931,846	\$2,408,482
		16.593	Residential Substance Abuse Treatment for State Prisoners					\$677,082
		16.593 Total					\$295,756	\$677,082
		16.601	Corrections Training and Staff Development					\$230,406
		16.601 Total					\$0	\$230,406
		16.606	State Criminal Alien Assistance Program					\$62,961
		16.606 Total					\$0	\$62,961
		16.710	Public Safety Partnership and Community Policing Grants					\$307,377
		16.710 Total					\$0	\$307,377
		16.735	PREA Program: Strategic Support for PREA Implementation					\$89,258
		16.735 Total					\$18,115	\$89,258
		16.738	Edward Byrne Memorial Justice Assistance Grant Program					\$4,373,934
		16.738 Total					\$2,868,175	\$4,373,934
		16.741	DNA Backlog Reduction Program					\$2,128,523
		16.741 Total					\$1,837,384	\$2,128,523
		16.742	Paul Coverdell Forensic Sciences Improvement Grant Program					\$266,147
		16.742 Total					\$173,650	\$266,147
		16.752	Economic, High-Tech, and Cyber Crime Prevention					\$5,903
		16.752 Total					\$0	\$5,903
		16.810	Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program					\$556,164
		16.810 Total					\$0	\$556,164
		16.812	Second Chance Act Reentry Initiative					\$874,963
		16.812 Total					\$0	\$874,963
		16.813	NICS Act Record Improvement Program					\$312,550
		16.813 Total					\$20	\$312,550
		16.816	John R. Justice Prosecutors and Defenders Incentive Act					\$90,000
		16.816 Total					\$0	\$90,000
		16.820	Postconviction Testing of DNA Evidence					\$172,655
		16.820 Total					\$141,995	\$172,655
		16.823	Emergency Planning for Juvenile Justice Facilities					\$183,273
		16.823 Total					\$0	\$183,273
		16.830	Girls in the Juvenile Justice System					\$133,122
		16.830 Total					\$0	\$133,122
		16.831	Children of Incarcerated Parents					\$119,761
		16.831 Total					\$0	\$119,761
		16.834	Domestic Trafficking Victim Program					\$228,979
		16.834 Total					\$183,336	\$228,979
		16.835	Body Worn Camera Policy and Implementation					\$32,564
		16.835 Total					\$0	\$32,564
		16.836	Indigent Defense					\$22,260
		16.836 Total					\$22,260	\$22,260
		16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program					\$1,981,851
		16.838 Total					\$0	\$1,981,851
		16.839	STOP School Violence					\$1,077,018
		16.839 Total					\$0	\$1,077,018
		16.922	Equitable Sharing Program					\$7,848
		16.922 Total					\$0	\$7,848
		16.U01	Asset Forfeiture	16.000				\$128,859
		16.U01 Total					\$0	\$128,859
		16.U04	FBI.Gov	15F06723P0001373				\$28,298
		16.U04	FBI.Gov	15F06724C0001325				\$141,489
		16.U04 Total					\$0	\$169,787
		16.U06	InfraGard	15F06724C0000362				\$248,486
		16.U06 Total					\$0	\$248,486
		16.U09	National Center for Disaster Fraud	20087.000				\$1,008,602
		16.U09 Total					\$0	\$1,008,602
		16.U10	Prisoners Operations Division (POD)	35079.000				\$1
		16.U10 Total					\$0	\$1
		16.U11	FBI - LEEP/LEO & N-DEx Help Desk	15F06723C0000245 / DJF-23-0100-PR- 0000275				\$524,095
		16.U11	FBI - LEEP/LEO & N-DEx Help Desk	15F06724C0001290				\$5,339,140
		16.U11 Total					\$0	\$5,863,235
		16.U13	Judiciary Procurement Program	25-0008				\$383
		16.U13 Total					\$0	\$383

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Justice (Cont.)									
Research and Development Cluster									
	16.001	Law Enforcement Assistance	Narcotics and Dangerous Drugs Laboratory Analysis		Morgan State University	2019-ZB-BX-K003		\$157,134	
	16.001 Total						\$0	\$157,134	
	Research and Development Cluster Total							\$0	\$157,134
Total for U.S. Department of Justice							\$25,677,422	\$48,299,865	
U.S. Department of Labor									
	17.002	Labor Force Statistics						\$1,070,032	
	17.002 Total						\$0	\$1,070,032	
	17.005	Compensation and Working Conditions						\$132,298	
	17.005 Total						\$0	\$132,298	
	17.225	COVID-19 - Unemployment Insurance						(\$3,173,206)	
	17.225 Total						\$0	(\$3,173,206)	
	17.225	Unemployment Insurance						\$153,164,229	
	17.225 Total						\$0	\$153,164,229	
	17.225 Total						\$0	\$149,991,023	
	17.235	Senior Community Service Employment Program						\$1,181,598	
	17.235 Total						\$1,126,301	\$1,181,598	
	17.245	Trade Adjustment Assistance						\$399,628	
	17.245 Total						\$0	\$399,628	
	17.261	Workforce Data Quality Initiative (WDQI)						\$267,023	
	17.261 Total						\$0	\$267,023	
	17.271	Work Opportunity Tax Credit Program (WOTC)						\$310,372	
	17.271 Total						\$0	\$310,372	
	17.273	Temporary Labor Certification for Foreign Workers						\$638,221	
	17.273 Total						\$0	\$638,221	
	17.274	YouthBuild						\$439,407	
	17.274 Total						\$0	\$439,407	
	17.280	WIOA Dislocated Worker National Reserve Demonstration Grants						\$2,448,312	
	17.280 Total						\$39,750	\$2,448,312	
	17.285	Registered Apprenticeship						\$451,241	
	17.285 Total						\$0	\$451,241	
	17.504	Consultation Agreements						\$602,481	
	17.504 Total						\$0	\$602,481	
	17.602	Mine Health and Safety Education and Training						\$95,128	
	17.602 Total						\$0	\$95,128	
Research and Development Cluster									
	17.280	WIOA Dislocated Worker National Reserve Demonstration Grants						\$52,834	
	17.280 Total						\$22,198	\$52,834	
Research and Development Cluster Total							\$22,198	\$52,834	
Employment Service Cluster									
	17.207	Employment Service/Wagner-Peyser Funded Activities					\$0	\$6,947,282	
	17.801	Jobs for Veterans State Grants					\$0	\$2,433,405	
Employment Service Cluster Total							\$0	\$9,380,687	
WIOA Cluster									
	17.258	WIOA Adult Program					\$10,356,211	\$12,945,058	
	17.258	WIOA Adult Program		St Landry Parish Government		20-21 SLCC 0S00820	\$0	\$210,846	
	17.258 Total						\$10,356,211	\$13,155,904	
	17.259	WIOA Youth Activities					\$11,807,445	\$15,319,247	
	17.259	WIOA Youth Activities		St Landry Parish Government		20-21 SLCC 0S00820	\$0	\$205,267	
	17.259 Total						\$11,807,445	\$15,524,514	
	17.278	WIOA Dislocated Worker Formula Grants					\$11,489,966	\$16,120,427	
	17.278	WIOA Dislocated Worker Formula Grants		St Landry Parish Government		20-21 SLCC 0S00820	\$0	\$266,083	
	17.278 Total						\$11,489,966	\$16,386,510	
WIOA Cluster Total							\$33,653,622	\$45,066,928	
Total for U.S. Department of Labor							\$34,841,871	\$212,527,213	
U.S. Department of State									
	19.009	Academic Exchange Programs - Undergraduate Programs			The International Research and Exchanges Board (IREX)	FY24-YALI-CL-LSU-01		\$124,457	
	19.009	Academic Exchange Programs - Undergraduate Programs			The International Research and Exchanges Board (IREX)	FY25-YALI-CL-LSU-02		\$29,390	
	19.009 Total						\$0	\$153,847	
	19.033	Global Threat Reduction						\$203,994	
	19.033 Total						\$0	\$203,994	
	19.901	Export Control and Related Border Security			Commonwealth Trading Partners, Inc.	CTP Purchase Order Number		\$68,644	
	19.901 Total						\$0	\$68,644	
	19.U08	CRDF Global General Support Contracts		PO24-00450 / Task Order No. 01	US Civilian Research & Development Foundation (CRDFGlobal)	PO24-00450 / Task Order No. 01		\$54,775	
	19.U08 Total						\$0	\$54,775	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of State (Cont.)									
Research and Development Cluster									
	19.RD02	Scheduling Optimization for Electronic Structure in HPC Cloud		717153	Battelle Memorial Institute-Pacific Northwest National Laboratory (PNNL)	717153		\$178,360	
	19.RD02 Total						\$0	\$178,360	
	Research and Development Cluster Total							\$0	\$178,360
Total for U.S. Department of State							\$0	\$659,620	
U.S. Department of Transportation									
	20.111	Aircraft Pilots Workforce Development Grant Program						\$340,326	
	20.111 Total						\$0	\$340,326	
	20.205	COVID-19 - Highway Planning and Construction						\$13,922,637	
	20.205 Total						\$363,827	\$13,922,637	
	20.205	Highway Planning and Construction						\$1,174,815,190	
	20.205 Total						\$52,985,221	\$1,174,815,190	
	20.205 Total						\$53,349,048	\$1,188,737,827	
	20.219	Recreational Trails Program						\$931,011	
	20.219 Total						\$121,688	\$931,011	
	20.232	Commercial Driver's License Program Implementation Grant						\$1,761,903	
	20.232 Total						\$124,925	\$1,761,903	
	20.325	Consolidated Rail Infrastructure and Safety Improvements						\$607,165	
	20.325 Total						\$0	\$607,165	
	20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research						\$1,188,742	
	20.505 Total						\$989,351	\$1,188,742	
	20.509	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program						\$142,951	
	20.509 Total						\$142,951	\$142,951	
	20.509	Formula Grants for Rural Areas and Tribal Transit Program						\$13,346,882	
	20.509 Total						\$7,616,158	\$13,346,882	
	20.509 Total						\$7,759,109	\$13,489,833	
	20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program						\$390,126	
	20.528 Total						\$0	\$390,126	
	20.607	Alcohol Open Container Requirements						\$1,283,873	
	20.607 Total						\$1,003,532	\$1,283,873	
	20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated						\$1,327,224	
	20.608 Total						\$808,916	\$1,327,224	
	20.700	Pipeline Safety Program State Base Grant						\$2,463,108	
	20.700 Total						\$0	\$2,463,108	
	20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants						\$332,372	
	20.703 Total						\$0	\$332,372	
	20.725	PHMSA Pipeline Safety Underground Natural Gas Storage Grant						\$12,572	
	20.725 Total						\$0	\$12,572	
	20.933	National Infrastructure Investments						\$16,099,170	
	20.933 Total						\$3,117,454	\$16,099,170	
	20.938	Rural Surface Transportation Grant Program						\$48,926	
	20.938 Total						\$0	\$48,926	
	20.942	Thriving Communities Program Capacity Builders Cooperative Agreements						\$134,752	
	20.942 Total						\$0	\$134,752	
Research and Development Cluster									
	20.200	Highway Research and Development Program						\$530,669	
	20.200 Total						\$0	\$530,669	
	20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements						\$280,528	
	20.237 Total						\$0	\$280,528	
	20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements						\$116,575	
	20.614 Total						\$0	\$116,575	
	20.701	University Transportation Centers Program						\$2,244,536	
	20.701	University Transportation Centers Program		University of AR		69A3552348331		\$207,186	
	20.701	University Transportation Centers Program		University of Arkansas		UA2024-400		\$254,521	
	20.701	University Transportation Centers Program		University of Illinois		113771-19823		\$172,028	
	20.701	University Transportation Centers Program		University of Oklahoma		2023-90		\$260,293	
	20.701	University Transportation Centers Program		University of Oklahoma		69A3552348306		\$110,879	
	20.701	University Transportation Centers Program		University of Texas at Austin		UTA17-000186		\$4,960	
	20.701 Total						\$1,642,647	\$3,254,403	
	20.939	Safe Streets and Roads for All		Volkert, Inc		693JJ32340392		\$14,245	
	20.939 Total						\$0	\$14,245	
	20.RD03	Improving the Compatibility of Waste Plastic and Asphalt Binder via Theoretically Justified Identification of Compatible Blends		693JJ320C000024				\$49,190	
	20.RD03 Total						\$0	\$49,190	

(Continued)

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Transportation (Cont.)									
Research and Development Cluster (Cont.)									
	20.RD04	Risk-based Multi-Threat Decision-Support Methodology for Long-term Bridge Asset Management		1000004527	University of Texas at San Antonio	1000004527		\$29,079	
	20.RD04 Total							\$0	\$29,079
Research and Development Cluster Total							\$1,642,647	\$4,274,689	
Federal Transit Cluster									
	20.507	Federal Transit Formula Grants					\$0	\$113,586	
Federal Transit Cluster Total							\$0	\$113,586	
FMCSA Cluster									
	20.218	Motor Carrier Safety Assistance					\$0	\$7,305,234	
	20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements					\$0	\$1,394,879	
FMCSA Cluster Total							\$0	\$8,700,113	
Highway Safety Cluster									
	20.600	State and Community Highway Safety					\$2,678,452	\$4,142,375	
	20.616	National Priority Safety Programs					\$1,290,802	\$5,842,072	
Highway Safety Cluster Total							\$3,969,254	\$9,984,447	
Transit Services Programs Cluster									
	20.513	Enhanced Mobility of Seniors and Individuals with Disabilities					\$17,223	\$3,033,274	
Transit Services Programs Cluster Total							\$17,223	\$3,033,274	
Total for U.S. Department of Transportation							\$72,903,147	\$1,255,255,039	
U.S. Department of the Treasury									
	21.015	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States						\$4,066,061	
21.015 Total							\$756,306	\$4,066,061	
	21.023	COVID-19 - Emergency Rental Assistance Program					\$0	\$15,720,519	
21.023 Total							\$0	\$15,720,519	
	21.026	COVID-19 - Homeowner Assistance Fund					\$0	\$392,329	
21.026 Total							\$0	\$392,329	
	21.027	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS						\$583,446,720	
	21.027	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS			Caddo Parish	2022-00000284		\$30,793	
21.027 Total							\$0	\$583,477,513	
	21.029	COVID-19 - Coronavirus Capital Projects Fund						\$16,537,933	
21.029 Total							\$15,391,728	\$16,537,933	
Research and Development Cluster									
	21.015	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States			The Water Institute of the Gulf	259606		\$81,454	
	21.015	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States			The Water Institute of the Gulf	RCEGR260007		\$111,531	
	21.015	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States			The Water Institute of the Gulf	RCEGR26003-01-00		(\$393)	
	21.015	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States			Water Institute of the Gulf	2324R0449 / CPRA-2024-COE-RFP 3-JH		\$180,255	
	21.015	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States			Water Institute of the Gulf	CPRA-2024-COE-RFP 3-JH		\$228,795	
21.015 Total							\$0	\$601,642	
	21.027	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS			East Baton Rouge District Attorney's Office-19th Judicial District Attorney	SLFRP0264		\$9,866	
	21.027	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS			Terraluna Collaborative	21.027		\$27,058	
21.027 Total							\$0	\$36,924	
Research and Development Cluster Total							\$0	\$638,566	
Total for U.S. Department of the Treasury							\$16,148,034	\$620,832,921	
Office of Personnel Management									
Research and Development Cluster									
	27.011	Intergovernmental Personnel Act (IPA) Mobility Program						\$661,958	
27.011 Total							\$0	\$661,958	
Research and Development Cluster Total							\$0	\$661,958	
Total for Office of Personnel Management							\$0	\$661,958	
Equal Employment Opportunity Commission									
	30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964						\$51,338	
30.001 Total							\$0	\$51,338	
Total for Equal Employment Opportunity Commission							\$0	\$51,338	

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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, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
General Services Administration								
		39.003	Donation of Federal Surplus Personal Property					\$2,836,457
39.003 Total							\$0	\$2,836,457
Total for General Services Administration							\$0	\$2,836,457
National Aeronautics and Space Administration								
		43.001	Science					\$214,756
43.001 Total							\$0	\$214,756
		43.008	Office of Stem Engagement (OSTEM)					\$27,624
43.008 Total							\$0	\$27,624
Research and Development Cluster								
		43.001	Science					\$2,448,960
		43.001	Science		Arizona State University	ASUB00001498		\$10,108
		43.001	Science		Bay Area Environmental Research Institute (BAERI)	80NSSC22M0106		\$1,449
		43.001	Science		California Institute of Technology Jet Propulsion Laboratory	1692963		\$22,332
		43.001	Science		Cornell University	142075-21981		\$851
		43.001	Science		Ohio State University (OSU)	SPC-1000013305 / GR134746		\$225,935
		43.001	Science		Rowan University	80NSSC24K0836		\$19,999
		43.001	Science		Smithsonian Astrophysical Observatory	AR5-16004X		(\$1,341)
		43.001	Science		Smithsonian Astrophysical Observatory	TM4-25003X		\$50,374
		43.001	Science		The University of Alabama	A23-0322-S001		\$37,312
		43.001	Science		Tulane University	80NSSC21K0377		\$46,655
		43.001	Science		Tulane University	SCC-TUL-558839-21/22		\$39,111
		43.001	Science		Universities Space Research Association (USRA)	SUBK-23-0027 / P23-0171		(\$4,693)
		43.001	Science		University of California-Berkeley	PO# BB01832836 / 00011659		(\$6,904)
		43.001	Science		Washington University	WU-22-0108 / ST00002675		\$51,573
43.001 Total							\$198,715	\$2,941,721
		43.002	Aeronautics					\$31,500
		43.002	Aeronautics		University of Delaware	58083		\$134,151
43.002 Total							\$0	\$165,651
		43.003	Exploration					\$385,090
		43.003	Exploration		Baylor College of Medicine	P700000570 (#RAD0102)		\$2,250
		43.003	Exploration		The General Hospital Corp dba: Massachusetts General Hospital	234899		\$12,089
43.003 Total							\$336,022	\$399,429
		43.008	Office of Stem Engagement (OSTEM)					\$1,806,716
43.008 Total							\$36,047	\$1,806,716
		43.009	Mission Support					\$10,986
43.009 Total							\$0	\$10,986
		43.012	Space Technology					\$77,594
43.012 Total							\$0	\$77,594
		43.014	Congressionally Directed Programs					\$713,313
43.014 Total							\$344,272	\$713,313
		43.RD09	Operation of the National Center for Advanced Manufacturing	S3-0000264	Syncom Space Services (S3)	S3-0000264		\$1,050,000
43.RD09 Total							\$375,000	\$1,050,000
		43.RD12	Labor Research and Development Services	NSSC24PA811				\$75,370
43.RD12 Total							\$0	\$75,370
		43.RD22	Heavy Element Formation in the Brightest Gamma-Ray Burst of all Time	JWST-GO-02782.002-A	Space Telescope Science Institute (STScI)	JWST-GO-02782.002-A		\$3,856
43.RD22 Total							\$0	\$3,856
		43.RD23	The Late Time Spectrum of a Kilonova in the Exceptionally Bright GRB 230307A	JWST-GO-04434.002-A	Space Telescope Science Institute (STScI)	JWST-GO-04434.002-A		\$29,990
43.RD23 Total							\$0	\$29,990
		43.RD25	Black Hole Jet Launching Physics with MIRI	JWST-GO-01586.007-A	Space Telescope Science Institute (STScI)	JWST-GO-01586.007-A		\$40,179
43.RD25 Total							\$0	\$40,179
		43.RD26	Testing the Jet Origin of the Mysterious Infrared Excess in Quiescent Black Hole Binaries	JWST-GO-03384.001-A	Space Telescope Science Institute (STScI)	JWST-GO-03384.001-A		\$52,875
43.RD26 Total							\$0	\$52,875
		43.RD27	The Compton Spectrometer and Imager (COSI)	00011734 PO-BB1889479	University of California-Berkeley	00011734 PO-BB1889479		\$15,416
43.RD27 Total							\$0	\$15,416
		43.RD28	Soft Cleaning of Wire-Immobilized Genetic Material	8136-2024-S1	nou Systems, Inc.	8136-2024-S1		\$48,842
43.RD28 Total							\$0	\$48,842
Research and Development Cluster Total							\$1,290,056	\$7,431,938
Total for National Aeronautics and Space Administration							\$1,290,056	\$7,674,318

(Continued)

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

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
National Foundation on the Arts and the Humanities								
		45.025	Promotion of the Arts Partnership Agreements					\$910,578
		45.025 Total					\$232,240	\$910,578
		45.129	Promotion of the Humanities Federal/State Partnership					\$600
		45.129	Promotion of the Humanities Federal/State Partnership		LA Endowment for the Humanities (LEH)	23-680-06		\$2,532
		45.129	Promotion of the Humanities Federal/State Partnership		LA Endowment for the Humanities (LEH)	24-866-39		\$1,000
		45.129 Total					\$0	\$4,132
		45.310	Grants to States					\$2,949,639
		45.310 Total					\$0	\$2,949,639
		45.312	National Leadership Grants					\$119,800
		45.312 Total					\$2,500	\$119,800
		45.313	Laura Bush 21st Century Librarian Program					\$959
		45.313 Total					\$0	\$959
Research and Development Cluster								
		45.309	Museum Grants for African American History and Culture		Whitney Plantation			\$24,398
		45.309 Total					\$0	\$24,398
		45.312	National Leadership Grants					\$68,613
		45.312 Total					\$23,877	\$68,613
Research and Development Cluster Total							\$23,877	\$93,011
Total for National Foundation on the Arts and the Humanities							\$258,617	\$4,078,119
National Science Foundation								
Research and Development Cluster								
		47.041	Engineering		American University	31663-A220027-S03		\$4,747,065
		47.041	Engineering		The University of Southern Mississippi	259670		\$143,163
		47.041	Engineering		University of Massachusetts	2328044		\$3,395
		47.041	Engineering					\$63,454
		47.041 Total					\$2,815	\$4,957,077
		47.049	Mathematical and Physical Sciences		California Institute of Technology-Ligo Laboratory	75-S630928		\$6,639,717
		47.049	Mathematical and Physical Sciences		Lehigh University	544488-78001		\$164,296
		47.049	Mathematical and Physical Sciences		Oregon State University	2208087		\$8,731
		47.049	Mathematical and Physical Sciences		University of Illinois	119025-20127		\$89,096
		47.049	Mathematical and Physical Sciences		University of OR	2435378		\$55,851
		47.049	Mathematical and Physical Sciences		University of Wisconsin-Milwaukee	223405537		\$4,640
		47.049	Mathematical and Physical Sciences		University Texas Austin	2122128		\$106,516
		47.049 Total					\$142,531	\$30,237
		47.050	Geosciences					\$7,099,084
		47.050	Geosciences		Columbia University	5D(GG009393-04) / PO G16616		\$1,916,804
		47.050	Geosciences		Columbia University	5E(GG009393-04)		\$19,985
		47.050	Geosciences		Haskell Foundation	HFLSU-01		\$2,679
		47.050	Geosciences		Iowa State University of Science and Technology	026278B		\$71,322
		47.050	Geosciences		Texas A&M University-Engineering Experiment Station (TEES)	M2103410-28-520040-00004		\$24,293
		47.050	Geosciences		University Corporation for Atmospheric Research (UCAR)	SUBAWD004942 / P2032210		\$78,258
		47.050	Geosciences		University of Colorado at Boulder	1555335 / PO#1000861489		\$175,163
		47.050	Geosciences		University of Georgia Research Foundation Inc.	SUB00003474		\$1,382
		47.050	Geosciences		University of the Virgin Islands	203108-03		\$3,247
		47.050 Total					\$98,450	\$83,452
		47.070	Computer and Information Science and Engineering					\$1,235,758
		47.070	Computer and Information Science and Engineering		George Mason University	E2058971		\$41,305
		47.070	Computer and Information Science and Engineering		New Jersey Institute of Technology	NSF-23-520		\$79,964
		47.070	Computer and Information Science and Engineering		Rutgers, The State University of New Jersey	4910042C0021		\$3,774
		47.070	Computer and Information Science and Engineering		Texas A&M University-Engineering Experiment Station (TEES)	M2300885		\$48,395
		47.070	Computer and Information Science and Engineering		University North Texas	2101181		\$36,010
		47.070	Computer and Information Science and Engineering		University of California-San Diego	706224		\$154,716
		47.070	Computer and Information Science and Engineering			24-5798 / PO		
		47.070	Computer and Information Science and Engineering		University of South Carolina	2000075874 / USC 10013924		\$78,611
		47.070	Computer and Information Science and Engineering		University of Texas at San Antonio	1000006061		\$125,028
		47.070 Total					\$120,136	\$1,803,561
		47.074	Biological Sciences					\$5,137,287
		47.074	Biological Sciences		ABOR for Northern Arizona University	1005518-01		\$6,464
		47.074	Biological Sciences		Florida A&M University	2417643		\$2,308
		47.074	Biological Sciences		Michigan State University	259630		\$22,792
		47.074	Biological Sciences		New Jersey Institute of Technology (NJIT)	997071		\$51,506
		47.074	Biological Sciences		University of Alabama at Birmingham	000539581-SC0001		\$3,934
		47.074	Biological Sciences		University of Texas at El Paso	226101097B		\$1,825
		47.074	Biological Sciences		Virginia Institute of Marine Science	DEB-2003292		\$2,640
		47.074 Total					\$251,456	\$5,228,756

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

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
National Science Foundation (Cont.)									
Research and Development Cluster (Cont.)									
	47.075		Social, Behavioral, and Economic Sciences					\$448,236	
	47.075 Total						\$0	\$448,236	
	47.076		STEM Education (formerly Education and Human Resources)					\$6,584,203	
	47.076		STEM Education (formerly Education and Human Resources)		California Polytechnic State University	2022-8-51601		\$57,387	
	47.076		STEM Education (formerly Education and Human Resources)		Education, Training, and Research Associates	2150905		\$26,556	
	47.076		STEM Education (formerly Education and Human Resources)		Florida International University	846		\$21,467	
	47.076		STEM Education (formerly Education and Human Resources)		Pepperdine University	SU-NSF-001		\$28,158	
	47.076		STEM Education (formerly Education and Human Resources)		Quality Education for Minorities (QEM) Network	2448514		\$17,385	
	47.076		STEM Education (formerly Education and Human Resources)		University of California, Merced	A25-0024-S004 / PO UCMPO0063874		\$29,399	
	47.076		STEM Education (formerly Education and Human Resources)		University of Houston	R-21-0057		\$5,983	
	47.076		STEM Education (formerly Education and Human Resources)		University of North Texas	GF40347-1 PO# U2411482		\$10,108	
	47.076		STEM Education (formerly Education and Human Resources)		University of Texas Rio Grande Valley	2231387(01)		\$70,856	
	47.076		STEM Education (formerly Education and Human Resources)		Virginia Polytechnic Institute and State University (VT)	2138188		\$4,166	
	47.076 Total						\$104,327	\$6,855,668	
	47.078		Polar Programs					\$160,214	
	47.078		Polar Programs		University of Colorado at Boulder	1001887210/156436		\$98,918	
	47.078 Total						\$0	\$259,132	
	47.079		COVID-19 - Office of International Science and Engineering					\$6,645	
	47.079 Total						\$0	\$6,645	
	47.079		Office of International Science and Engineering					\$334,723	
	47.079 Total						\$62,190	\$334,723	
	47.079 Total						\$62,190	\$341,368	
	47.083		Integrative Activities					\$15,837,829	
	47.083		Integrative Activities		South Dakota School of Mines and Technology	SDSMT-SUAMC-22-11		\$90,403	
	47.083		Integrative Activities		The University of Alabama	A20-0473-S001		\$206,833	
	47.083		Integrative Activities		University of Alabama	20-0473-S004		(\$23,178)	
	47.083 Total						\$2,324,634	\$16,111,887	
	47.084		NSF Technology, Innovation, and Partnerships					\$5,752,164	
	47.084		NSF Technology, Innovation, and Partnerships		Chosen Diagnostics, Inc.	NSF #2242174		\$114,940	
	47.084		NSF Technology, Innovation, and Partnerships		Iowa State University of Science and Technology	029075B		\$19,199	
	47.084		NSF Technology, Innovation, and Partnerships		Tulane University	TUL-SCC-560683-22/23		\$27,732	
	47.084		NSF Technology, Innovation, and Partnerships		University of Texas at Austin	UT AUS-SUB00000843		\$474,808	
	47.084 Total						\$362,745	\$6,388,843	
	47.RD02		Intergovernmental Personnel Act (IPA) Assignment Agreement	2520061				\$51,174	
	47.RD02		Intergovernmental Personnel Act (IPA) Assignment Agreement	MCB-2444118				\$306,182	
	47.RD02 Total						\$0	\$357,356	
	Research and Development Cluster Total							\$3,469,284	\$52,227,553
Total for National Science Foundation							\$3,469,284	\$52,227,553	
Small Business Administration									
	59.037		Small Business Development Centers					\$1,909,226	
	59.037 Total						\$153,552	\$1,909,226	
	59.058		Federal and State Technology Partnership Program					\$59,822	
	59.058 Total						\$0	\$59,822	
	59.059		Congressional Grants					\$552	
	59.059 Total						\$0	\$552	
	59.061		State Trade Expansion					\$343,099	
	59.061 Total						\$0	\$343,099	
Total for Small Business Administration							\$153,552	\$2,312,699	
U.S. Department of Veterans Affairs									
	64.015		Veterans State Nursing Home Care					\$56,386,229	
	64.015 Total						\$0	\$56,386,229	
	64.101		Burial Expenses Allowance for Veterans					\$609,554	
	64.101 Total						\$0	\$609,554	
	64.U01		State Approval Agency	v101(223b)				\$427,780	
	64.U01 Total						\$0	\$427,780	
	64.U02		NEUROSURGERY IPA	VA256-15-D-0011				\$361,919	
	64.U02 Total						\$0	\$361,919	
	64.U03		VA Annual Reporting Fee	64.VA1				\$4,832	
	64.U03		VA Annual Reporting Fee	AWD-004587				\$6,304	
	64.U03		VA Annual Reporting Fee	VA 1				\$36,256	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Veterans Affairs (Cont.)								
		64.U03	VA Annual Reporting Fee	VA-ANNFee				\$300
		64.U03 Total					\$0	\$47,692
		64.U04	Medical Education Affiliation Agreement VA Medical Ctr/Resident-House Officers	667c9603				\$2,899,805
		64.U04 Total					\$0	\$2,899,805
Total for U.S. Department of Veterans Affairs							\$0	\$60,732,979
U.S. Environmental Protection Agency								
		66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act					\$1,122,725
		66.034 Total					\$0	\$1,122,725
		66.046	Climate Pollution Reduction Grants					\$601,667
		66.046 Total					\$0	\$601,667
		66.124	Geographic Programs - Coastal Wetlands Planning Protection and Restoration Act					\$1,336,964
		66.124 Total					\$0	\$1,336,964
		66.125	Geographic Programs - Lake Pontchartrain Basic Restoration Program (PRP)					\$2,882
		66.125 Total					\$0	\$2,882
		66.204	Multipurpose Grants to States and Tribes					\$51,725
		66.204 Total					\$0	\$51,725
		66.419	Water Pollution Control State, Interstate, and Tribal Program Support					\$322,921
		66.419 Total					\$0	\$322,921
		66.432	State Public Water System Supervision					\$1,617,624
		66.432 Total					\$0	\$1,617,624
		66.433	State Underground Water Source Protection					\$452,068
		66.433 Total					\$0	\$452,068
		66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act					\$21,468
		66.436 Total					\$0	\$21,468
		66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program					\$803,787
		66.442 Total					\$798,068	\$803,787
		66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))					\$411,858
		66.444 Total					\$0	\$411,858
		66.447	Sewer Overflow and Stormwater Reuse Municipal Grant Program					\$596,870
		66.447 Total					\$584,273	\$596,870
		66.454	Water Quality Management Planning					\$309,628
		66.454 Total					\$0	\$309,628
		66.458	Clean Water State Revolving Fund					\$25,711,499
		66.458 Total					\$24,293,670	\$25,711,499
		66.460	Nonpoint Source Implementation Grants					\$4,250,563
		66.460 Total					\$0	\$4,250,563
		66.468	Drinking Water State Revolving Fund					\$24,999,741
		66.468 Total					\$23,366,026	\$24,999,741
		66.472	Beach Monitoring and Notification Program Implementation Grants					\$434,416
		66.472 Total					\$0	\$434,416
		66.475	Geographic Programs - Gulf of America Program					\$245,069
		66.475	Geographic Programs - Gulf of America Program	Keep LA Beautiful		01D07520		\$5,000
		66.475 Total					\$56,030	\$250,069
		66.485	Support for the Gulf Hypoxia Action Plan					\$568,087
		66.485 Total					\$0	\$568,087
		66.605	Performance Partnership Grants					\$10,604,019
		66.605 Total					\$0	\$10,604,019
		66.608	Environmental Information Exchange Network Grant Program and Related Assistance					\$105,619
		66.608 Total					\$0	\$105,619
		66.700	Consolidated Pesticide Enforcement Cooperative Agreements					\$542,044
		66.700 Total					\$0	\$542,044
		66.701	Toxic Substances Compliance Monitoring Cooperative Agreements					\$106,341
		66.701 Total					\$0	\$106,341
		66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals					\$304,294
		66.707 Total					\$0	\$304,294
		66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements					\$86,552
		66.802 Total					\$0	\$86,552
		66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program					\$1,101,351
		66.805 Total					\$0	\$1,101,351

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Environmental Protection Agency (Cont.)								
		66.815	Brownfields Job Training Cooperative Agreements					\$37,554
		66.815 Total					\$0	\$37,554
		66.817	State and Tribal Response Program Grants					\$1,019,940
		66.817 Total					\$0	\$1,019,940
		66.818	COVID-19 - Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements					\$847,578
		66.818 Total					\$0	\$847,578
		66.920	Solid Waste Infrastructure for Recycling Infrastructure Grants					\$1,492
		66.920 Total					\$0	\$1,492
		66.951	Environmental Education Grants Program					\$11,077
		66.951 Total					\$2,711	\$11,077
		66.959	Greenhouse Gas Reduction Fund: Solar for All					\$1,792,221
		66.959 Total					\$1,419,656	\$1,792,221
Research and Development Cluster								
		66.034	COVID-19 - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		LSU Health Foundation New Orleans	02F28101 COVID		\$328,884
		66.034 Total					\$238,677	\$328,884
		66.125	Geographic Programs - Lake Pontchartrain Basic Restoration Program (PRP)		Royal Engineers & Consultants	AM250107		\$14,553
		66.125	Geographic Programs - Lake Pontchartrain Basic Restoration Program (PRP)		University of New Orleans Research & Technology Foundation	5009E		\$78,197
		66.125	Geographic Programs - Lake Pontchartrain Basic Restoration Program (PRP)		UNO Research & Technology Foundation	BR-02F47801		\$38,951
		66.125 Total					\$0	\$131,701
		66.130	Geographic Programs - Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component		The Nature Conservancy	LA-2022-06		\$14,800
		66.130 Total					\$0	\$14,800
		66.456	National Estuary Program					\$1,245,258
		66.456 Total					\$0	\$1,245,258
		66.475	Geographic Programs - Gulf of America Program					\$578,074
		66.475 Total					\$129,668	\$578,074
		66.708	Pollution Prevention Grants Program					\$93,460
		66.708 Total					\$55,800	\$93,460
		66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program					\$508,231
		66.804 Total					\$0	\$508,231
		Research and Development Cluster Total					\$424,145	\$2,900,408
Total for U.S. Environmental Protection Agency							\$50,944,579	\$83,327,052
Nuclear Regulatory Commission								
		77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program					\$8,790
		77.008 Total					\$0	\$8,790
Research and Development Cluster								
		77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program					\$333,128
		77.008 Total					\$0	\$333,128
		Research and Development Cluster Total					\$0	\$333,128
Total for Nuclear Regulatory Commission							\$0	\$341,918
U.S. Department of Energy								
		81.041	State Energy Program					\$1,777,879
		81.041 Total					\$0	\$1,777,879
		81.089	Fossil Energy Research and Development					\$3,440,680
		81.089 Total					\$0	\$3,440,680
		81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions					\$96,023
		81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions		SSEB - Southern States Energy Board Department	99-9999		\$126,167
		81.106 Total					\$0	\$222,190
		81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance					\$596
		81.117 Total					\$0	\$596
		81.137	Minority Economic Impact					\$274,816
		81.137 Total					\$0	\$274,816
		81.254	Grid Infrastructure Deployment and Resilience					\$286,655
		81.254 Total					\$0	\$286,655
		81.U02	Federal Energy Settlement - Exxon	Exxon				\$84,310
		81.U02 Total					\$0	\$84,310
		81.U04	Federal Energy Settlement - Warner	Warner				\$66,265
		81.U04 Total					\$0	\$66,265
		81.U08	Federal Energy Settlement	Direct Rest/Flash Oil				\$6,304
		81.U08	Federal Energy Settlement	OHA				\$18,826
		81.U08 Total					\$0	\$25,130

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Energy (Cont.)								
		81.U09	Intergovernmental Personnel Act (IPA) Agreement	MIARIPA034				\$93,557
		81.U09 Total					\$0	\$93,557
Research and Development Cluster								
		81.008	Cybersecurity, Energy Security & Emergency Response (CESER)					\$44,384
		81.008 Total					\$0	\$44,384
		81.049	Office of Science Financial Assistance Program					\$5,152,663
		81.049	Office of Science Financial Assistance Program		Adelphi Technology, Inc.	AM220369		\$201,943
		81.049	Office of Science Financial Assistance Program		Colorado State University	DE-SC0023084		\$92,334
		81.049	Office of Science Financial Assistance Program		The Board of Trustees of the Leland Stanford Junior University	62937975-253375		\$62,968
		81.049	Office of Science Financial Assistance Program		The Ohio State University	DE-SC0021067		\$4,039
		81.049	Office of Science Financial Assistance Program		The Research Foundation for the State University of New York	PO# 1149088 / 1108376-2-63761		\$1,528
		81.049	Office of Science Financial Assistance Program		University of Nebraska-Lincoln	25-0521-0226-003		\$52,307
		81.049	Office of Science Financial Assistance Program		University of Oklahoma	2021-25		\$12,449
		81.049	Office of Science Financial Assistance Program		University of South Carolina	24-5543 / PO 2000072331 / USC 10013292		\$82,002
		81.049 Total					\$415,135	\$5,662,233
		81.086	Conservation Research and Development					\$238,628
		81.086	Conservation Research and Development		Baylor University	1001312-01		\$21,245
		81.086 Total					\$170,542	\$259,873
		81.087	Renewable Energy Research and Development					\$184,582
		81.087	Renewable Energy Research and Development		Oxy USA Inc.	DEEE0010444		\$387,755
		81.087	Renewable Energy Research and Development		Pennsylvania State University	S002863-DOE		\$120,738
		81.087	Renewable Energy Research and Development		The Regents of the University of California Lawrence Berkeley National Laboratory	DE-AC02-05CH11231		\$2,065
		81.087	Renewable Energy Research and Development		University of Oklahoma	2024-89		\$36,316
		81.087 Total					\$0	\$731,456
		81.089	Fossil Energy Research and Development					\$309,531
		81.089	Fossil Energy Research and Development		Southern States Energy Board (SSEB)	SSEB-LOCHRIDGE-971-LSU-2024-001		\$198,502
		81.089	Fossil Energy Research and Development		Southern States Energy Board (SSEB)	SSEB-SEOFFS-921-LSU-2018-001		\$57,192
		81.089	Fossil Energy Research and Development		University of Texas at Austin	UTAUS-SUB00001626		\$65,050
		81.089	Fossil Energy Research and Development		University of Texas Rio Grande Valley	DE-FE0032199-01		\$2,196
		81.089 Total					\$0	\$632,471
		81.112	Stewardship Science Grant Program		Texas A&M University	M2400612		\$176,842
		81.112	Stewardship Science Grant Program		University of Rochester	DE-NA0004144		\$32,292
		81.112 Total					\$0	\$209,134
		81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance					\$1,233,623
		81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		Southeast Energy Efficiency Alliance (SEEA)	JK24LCCPK4Y7		\$46,133
		81.117 Total					\$0	\$1,279,756
		81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		Elizabeth City State University	DE-NA0004112		\$203,181
		81.123 Total					\$0	\$203,181
		81.135	Advanced Research Projects Agency - Energy					(\$932)
		81.135	Advanced Research Projects Agency - Energy		North Carolina State University	2022-1884-01 / NCSU #500370		\$65,625
		81.135	Advanced Research Projects Agency - Energy		Texas A&M University-Engineering Experiment Station (TEES)	M2404336		\$179,130
		81.135 Total					\$0	\$243,823
		81.RD06	Integration of the HPX programming model into the FLeCSI framework	Agreement No. 444039/Subcontract No. C1062 CW11236	Los Alamos National Laboratory	Agreement No. 444039/Subcontract No. C1062 CW11236		\$107,014
		81.RD06 Total					\$0	\$107,014
		81.RD16	protoDUNE Field Cage Construction	321984	Brookhaven Science Associates, LLC	321984		(\$6,157)
		81.RD16 Total					\$0	(\$6,157)
		81.RD18	ProtoDUNE II Mechanical Mock-Up and Field Cage Endwalls	662427	Fermi Forward Discovery Group, LLC	662427		\$59,412
		81.RD18 Total					\$0	\$59,412
		81.RD25	Signatures of Kicks to Inform Drilling, Operations, and Safety	P010257149 / Task Order #2	Leidos Inc.	P010257149 / Task Order #2		\$15,257
		81.RD25 Total					\$0	\$15,257
		81.RD27	Deep Underground Neutrino Experiment (DUNE)	680724	Fermi Forward Discovery Group, LLC	680724		\$25,290
		81.RD27	Deep Underground Neutrino Experiment (DUNE)	706393	Fermi Forward Discovery Group, LLC	706393		\$117,656
		81.RD27	Deep Underground Neutrino Experiment (DUNE)	721590	Fermi Forward Discovery Group, LLC	721590		\$60,237
		81.RD27 Total					\$0	\$203,183
		81.RD29	Dynamics of Superconducting Devices and Sensors for Quantum Computing and Fundamental Physics	699045	Fermi Forward Discovery Group, LLC	699045		\$304,663
		81.RD29 Total					\$0	\$304,663
		81.RD30	CRAFT: Compact Radiation Detection Array for Tracking and Interdiction	CW45620 / 4000212295	UT-Battelle, LLC	CW45620 / 4000212295		\$29,862
		81.RD30 Total					\$0	\$29,862

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Energy (Cont.)									
Research and Development Cluster (Cont.)									
		81.RD33	Accelerated Ship Construction Addictive Friction Stir Deposition of Marine Grade Steels	BPMI-IBM-SOW-00025 / A302986	Bechtel Plant Machinery Inc.	BPMI-IBM-SOW-00025 / A302986		\$245,700	
		81.RD33 Total					\$0	\$245,700	
		81.RD37	Lithium in Produced Waters of the Louisiana Smackover Formation	319788	Battelle Energy Alliance, LLC (BEA)	319788		\$19,944	
		81.RD37 Total					\$0	\$19,944	
		Research and Development Cluster Total						\$585,677	\$10,245,189
Total for U.S. Department of Energy							\$585,677	\$16,517,267	
U.S. Department of Education									
		84.002	Adult Education - Basic Grants to States					\$11,457,104	
		84.002 Total					\$3,549,459	\$11,457,104	
		84.010	Title I Grants to Local Educational Agencies					\$387,167,656	
		84.010 Total					\$380,047,302	\$387,167,656	
		84.011	Migrant Education State Grant Program					\$1,876,636	
		84.011 Total					\$1,114,773	\$1,876,636	
		84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth					\$2,994,807	
		84.013 Total					\$0	\$2,994,807	
		84.031	Higher Education Institutional Aid					\$35,682,306	
		84.031 Total					\$0	\$35,682,306	
		84.048	Career and Technical Education -- Basic Grants to States					\$24,289,562	
		84.048 Total					\$0	\$24,289,562	
		84.116	Fund for the Improvement of Postsecondary Education					\$1,625,050	
		84.116 Total					\$20,520	\$1,625,050	
		84.120	Minority Science and Engineering Improvement					\$462,896	
		84.120 Total					\$0	\$462,896	
		84.126	Rehabilitation Services Vocational Rehabilitation Grants to States					\$42,251,968	
		84.126 Total					\$0	\$42,251,968	
		84.129	Rehabilitation Long-Term Training					\$155,531	
		84.129 Total					\$0	\$155,531	
		84.141	Migrant Education High School Equivalency Program					\$889,157	
		84.141 Total					\$0	\$889,157	
		84.144	Migrant Education Coordination Program					\$54,793	
		84.144 Total					\$0	\$54,793	
		84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind					\$553,914	
		84.177 Total					\$0	\$553,914	
		84.181	Special Education-Grants for Infants and Families					\$5,543,879	
		84.181 Total					\$0	\$5,543,879	
		84.184	School Safety National Activities					\$427,264	
		84.184 Total					\$0	\$427,264	
		84.187	Supported Employment Services for Individuals with the Most Significant Disabilities					\$300,000	
		84.187 Total					\$0	\$300,000	
		84.196	Education for Homeless Children and Youth					\$2,280,568	
		84.196 Total					\$2,016,267	\$2,280,568	
		84.215	Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects					\$309,740	
		84.215 Total					\$0	\$309,740	
		84.282	Charter Schools					\$2,410,979	
		84.282 Total					\$1,969,909	\$2,410,979	
		84.287	Twenty-First Century Community Learning Centers					\$31,996,970	
		84.287 Total					\$30,575,998	\$31,996,970	
		84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities					\$170,755	
		84.325 Total					\$0	\$170,755	
		84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities					\$154,117	
		84.326 Total					\$0	\$154,117	
		84.334	Gaining Early Awareness and Readiness for Undergraduate Programs					\$0	
		84.334 Total					\$0	\$0	
		84.335	Child Care Access Means Parents in School					\$868,625	
		84.335 Total					\$0	\$868,625	
		84.336	Teacher Quality Partnership Grants					\$1,392,588	
		84.336 Total					\$109,923	\$1,392,588	
		84.358	Rural Education					\$4,594,784	
		84.358 Total					\$4,382,824	\$4,594,784	
		84.365	English Language Acquisition State Grants					\$4,911,437	
		84.365 Total					\$4,644,656	\$4,911,437	
		84.366	Mathematics and Science Partnerships		Rapides Parish School Board	MSP/46036		\$584	
		84.366 Total					\$0	\$584	

(Continued)

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Education (Cont.)									
		84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)					\$47,999,601	
		84.367 Total					\$45,358,314	\$47,999,601	
		84.368	Competitive Grants for State Assessments					\$1,190,737	
		84.368 Total					\$0	\$1,190,737	
		84.369	Grants for State Assessments and Related Activities					\$4,687,431	
		84.369 Total					\$0	\$4,687,431	
		84.371	Comprehensive Literacy Development					\$33,905,627	
		84.371 Total					\$32,954,860	\$33,905,627	
		84.411	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)					\$45,431	
		84.411 Total					\$0	\$45,431	
		84.421	Disability Innovation Fund (DIF)					\$1,266,897	
		84.421 Total					\$937,615	\$1,266,897	
		84.424	Student Support and Academic Enrichment Program					\$39,041,334	
		84.424 Total					\$36,947,512	\$39,041,334	
		84.425B	COVID-19 - Rethink K-12 Education Models Grants					\$4,353,174	
		84.425B Total					\$4,185,719	\$4,353,174	
		84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund					\$1	
		84.425D Total					\$0	\$1	
		84.425E	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion					\$753	
		84.425E Total					\$0	\$753	
		84.425F	COVID-19 - HEERF Institutional Aid Portion					\$1,916,421	
		84.425F Total					\$0	\$1,916,421	
		84.425J	COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)					\$30,726,882	
		84.425J Total					\$0	\$30,726,882	
		84.425U	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)					\$788,814,853	
		84.425U Total					\$732,718,481	\$788,814,853	
		84.425V	COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools					\$1,484,689	
		84.425V Total					\$0	\$1,484,689	
		84.425W	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth					\$4,175,233	
		84.425W Total					\$3,949,831	\$4,175,233	
		84.425 Total					\$740,854,031	\$831,472,006	
		84.902	National Assessment of Educational Progress					\$119,787	
		84.902 Total					\$0	\$119,787	
Research and Development Cluster									
		84.031	Higher Education Institutional Aid					\$627,055	
		84.031 Total					\$0	\$627,055	
		84.033	Federal Work-Study Program					\$21,585	
		84.033 Total					\$0	\$21,585	
		84.047	TRIO Upward Bound					\$337,456	
		84.047 Total					\$0	\$337,456	
		84.116	Fund for the Improvement of Postsecondary Education					\$1,360,015	
		84.116 Total					\$0	\$1,360,015	
		84.217	TRIO McNair Post-Baccalaureate Achievement					\$93,813	
		84.217 Total					\$0	\$93,813	
		84.310	Statewide Family Engagement Centers		Louisiana Children's Research Center for Development and Learning	S310A230027		\$214,013	
		84.310 Total					\$0	\$214,013	
		84.324	Research in Special Education		University of Missouri	C00085486-1		\$43,521	
		84.324 Total					\$0	\$43,521	
		84.411	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)					\$592,913	
		84.411 Total					\$0	\$592,913	
		84.421	Disability Innovation Fund (DIF)		Michigan Department of Labor and Economic Opportunity	Michigan DOL		\$156,611	
		84.421 Total					\$0	\$156,611	
		84.425W	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth		Florida State University	R000003175		\$47,854	
		84.425W Total					\$0	\$47,854	
		84.428	Augustus F. Hawkins Centers of Excellence-Teacher Preparation and Development					\$255,973	
		84.428 Total					\$0	\$255,973	
		Research and Development Cluster Total						\$0	\$3,750,809
Special Education Cluster (IDEA)									
		84.027	Special Education Grants to States				\$196,542,473	\$211,974,782	
		84.027	Special Education Grants to States		Iberville Parish School System	AM241025	\$0	\$48,595	
		84.027 Total					\$196,542,473	\$212,023,377	
		84.173	Special Education Preschool Grants				\$4,984,485	\$5,568,124	
		Special Education Cluster (IDEA) Total						\$201,526,958	\$217,591,501

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Education (Cont.)									
Student Financial Assistance Cluster									
	84.007	Federal Supplemental Educational Opportunity Grants					\$0	\$9,464,232	
	84.033	Federal Work-Study Program					\$0	\$9,890,578	
	84.063	Federal Pell Grant Program					\$0	\$537,891,412	
	84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)					\$0	\$340,491	
	Student Financial Assistance Cluster Total							\$0	\$557,586,713
TRIO Cluster									
	84.042	TRIO Student Support Services					\$0	\$5,476,993	
	84.044	TRIO Talent Search					\$0	\$4,717,105	
	84.047	TRIO Upward Bound					\$0	\$12,421,817	
	84.066	TRIO Educational Opportunity Centers					\$0	\$1,882,231	
	84.217	TRIO McNair Post-Baccalaureate Achievement					\$0	\$1,124,418	
	TRIO Cluster Total							\$0	\$25,622,564
Total for U.S. Department of Education							\$1,487,010,921	\$2,329,104,108	
Vietnam Education Foundation									
	85.802	Fellowship Program					\$0	\$2,250	
	85.802 Total							\$0	\$2,250
Research and Development Cluster									
	85.802	Fellowship Program					\$0	\$481	
	85.802 Total							\$0	\$481
Research and Development Cluster Total							\$0	\$481	
Total for Vietnam Education Foundation							\$0	\$2,731	
Consumer Product Safety Commission									
	87.003	Nicholas and Zachary Burt Memorial Carbon Monoxide Poisoning Prevention Grants					\$0	\$16,759	
	87.003 Total							\$0	\$16,759
Total for Consumer Product Safety Commission							\$0	\$16,759	
Gulf Coast Ecosystem Restoration Council									
	87.051	Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program					\$0	\$2,933,124	
	87.051 Total							\$0	\$2,933,124
	87.052	Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program					\$100,042,656	\$105,046,357	
	87.052 Total							\$100,042,656	\$105,046,357
Total for Gulf Coast Ecosystem Restoration Council							\$100,042,656	\$107,979,481	
Delta Regional Authority									
	90.200	Delta Regional Authority					\$0	\$126,881	
	90.200	Delta Regional Authority		Mississippi State University		018000.342934.01	\$0	\$22,585	
	90.200 Total							\$0	\$149,466
	90.201	Delta Area Economic Development		Greater New Orleans Development Foundation		LA-5737	\$0	\$8,250	
	90.201 Total							\$0	\$8,250
Total for Delta Regional Authority							\$0	\$157,716	
U.S. Department of Health and Human Services									
	93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation					\$0	\$55,092	
	93.041 Total							\$0	\$55,092
	93.042	COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals					\$0	\$5,417	
	93.042 Total							\$0	\$5,417
	93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals					\$292,206	\$292,206	
	93.042 Total							\$292,206	\$292,206
	93.042 Total							\$292,206	\$297,623
	93.043	COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services					\$17,303	\$17,303	
	93.043 Total							\$17,303	\$17,303
	93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services					\$322,200	\$322,200	
	93.043 Total							\$322,200	\$322,200
	93.043 Total							\$339,503	\$339,503
	93.048	COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects					\$0	\$142	
	93.048 Total							\$0	\$142
	93.052	COVID-19 - National Family Caregiver Support, Title III, Part E					\$30,038	\$44,356	
	93.052 Total							\$30,038	\$44,356
	93.052	National Family Caregiver Support, Title III, Part E					\$1,764,949	\$2,321,793	
	93.052 Total							\$1,764,949	\$2,321,793
	93.052 Total							\$1,794,987	\$2,366,149

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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, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
		93.069	Public Health Emergency Preparedness					\$10,703,736
		93.069 Total					\$16,685	\$10,703,736
		93.070	Environmental Public Health and Emergency Response					\$880,283
		93.070 Total					\$0	\$880,283
		93.071	Medicare Enrollment Assistance Program					\$736,360
		93.071 Total					\$0	\$736,360
		93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance		American Academy of Pediatrics	NUDD000032		\$30,036
		93.073 Total					\$0	\$30,036
		93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance					\$59,407
		93.079 Total					\$0	\$59,407
		93.084	Prevention of Disease, Disability, and Death by Infectious Diseases		City of New Orleans	K23-1033 / PO #57224 / K24-1398		\$29,170
		93.084	Prevention of Disease, Disability, and Death by Infectious Diseases		City of New Orleans	K23-1034		\$35,527
		93.084	Prevention of Disease, Disability, and Death by Infectious Diseases		City of New Orleans	NU50CK0100638		\$50,586
		93.084 Total					\$0	\$115,283
		93.088	Advancing System Improvements for Key Issues in Women's Health					\$394,241
		93.088 Total					\$0	\$394,241
		93.090	Guardianship Assistance					\$1,884,823
		93.090 Total					\$0	\$1,884,823
		93.092	Affordable Care Act (ACA) Personal Responsibility Education Program					\$743,714
		93.092 Total					\$520,464	\$743,714
		93.103	Food and Drug Administration Research					\$1,207,942
		93.103 Total					\$0	\$1,207,942
		93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)					\$32,815
		93.104 Total					\$0	\$32,815
		93.107	Area Health Education Centers					\$619,531
		93.107 Total					\$450,886	\$619,531
		93.110	Maternal and Child Health Federal Consolidated Programs					\$2,254,049
		93.110 Total					\$21,503	\$2,254,049
		93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs					\$534,904
		93.116 Total					\$0	\$534,904
		93.124	Nurse Anesthetist Traineeship					\$204,289
		93.124 Total					\$0	\$204,289
		93.127	Emergency Medical Services for Children					\$163,404
		93.127 Total					\$0	\$163,404
		93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices					\$146,849
		93.130 Total					\$0	\$146,849
		93.136	Injury Prevention and Control Research and State and Community Based Programs					\$6,106,977
		93.136 Total					\$16,750	\$6,106,977
		93.145	HIV-Related Training and Technical Assistance		University of Illinois	U10HA32109		\$8,843
		93.145	HIV-Related Training and Technical Assistance		University of Illinois	UHA32109		\$407
		93.145	HIV-Related Training and Technical Assistance		University Of New Mexico HSC	TR7HA53200		\$350,433
		93.145	HIV-Related Training and Technical Assistance		University Of New Mexico HSC	U10HA33225		(\$693)
		93.145 Total					\$0	\$358,990
		93.150	Projects for Assistance in Transition from Homelessness (PATH)					\$657,582
		93.150 Total					\$0	\$657,582
		93.153	Coordinated Services and Access to Research for Women, Infants, Children, and Youth					\$360,044
		93.153 Total					\$70,705	\$360,044
		93.165	Grants to States for Loan Repayment					\$736,259
		93.165 Total					\$0	\$736,259
		93.178	Nursing Workforce Diversity					\$548,921
		93.178 Total					\$0	\$548,921
		93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children					\$668,507
		93.197 Total					\$0	\$668,507
		93.217	Family Planning Services					\$2,970,667
		93.217 Total					\$218,750	\$2,970,667
		93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program					\$1,144,860
		93.235 Total					\$434,637	\$1,144,860

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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, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
		93.236	Grants to States to Support Oral Health Workforce Activities					\$251,245
		93.236 Total					\$0	\$251,245
		93.240	State Capacity Building					\$315,470
		93.240 Total					\$0	\$315,470
		93.241	State Rural Hospital Flexibility Program					\$402,085
		93.241 Total					\$0	\$402,085
		93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance					\$7,782,230
		93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	ADAPT Inc.		19-1006		\$4,229
		93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	The University of Texas at Austin		IH79TI087725-01		\$25,766
		93.243 Total					\$1,151,493	\$7,812,225
		93.247	Advanced Nursing Education Workforce Grant Program					\$864,383
		93.247 Total					(\$13,728)	\$864,383
		93.251	Early Hearing Detection and Intervention					\$276,830
		93.251 Total					\$0	\$276,830
		93.253	Poison Center Support and Enhancement Grant					\$334,771
		93.253 Total					\$0	\$334,771
		93.262	Occupational Safety and Health Program					\$446,355
		93.262	Occupational Safety and Health Program	University of Texas Health Science Center at Tyler		4428-24-0117-A0001-SUB28		\$6,773
		93.262 Total					\$0	\$453,128
		93.268	COVID-19 - Immunization Cooperative Agreements					\$19,846,095
		93.268 Total					\$123,906	\$19,846,095
		93.268	Immunization Cooperative Agreements					\$109,216,393
		93.268 Total					\$319,471	\$109,216,393
		93.268 Total					\$443,377	\$129,062,488
		93.270	Viral Hepatitis Prevention and Control					\$477,209
		93.270 Total					\$274,168	\$477,209
		93.276	Drug-Free Communities Support Program Grants					\$102,982
		93.276 Total					\$0	\$102,982
		93.301	Small Rural Hospital Improvement Grant Program					\$282,435
		93.301 Total					\$0	\$282,435
		93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program					\$58,622
		93.314 Total					\$0	\$58,622
		93.319	Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas					\$658,556
		93.319 Total					\$73,894	\$658,556
		93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					\$37,425,928
		93.323 Total					\$268,913	\$37,425,928
		93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					\$2,151,646
		93.323 Total					\$111,934	\$2,151,646
		93.323 Total					\$380,847	\$39,577,574
		93.324	State Health Insurance Assistance Program					\$905,874
		93.324 Total					\$0	\$905,874
		93.334	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels					\$325,055
		93.334 Total					\$0	\$325,055
		93.336	Behavioral Risk Factor Surveillance System					\$433,940
		93.336 Total					\$0	\$433,940
		93.354	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					\$4,679,865
		93.354 Total					\$0	\$4,679,865
		93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					\$326,632
		93.354 Total					\$20,968	\$326,632
		93.354 Total					\$20,968	\$5,006,497
		93.359	Nurse Education, Practice Quality and Retention Grants					\$755,605
		93.359 Total					\$0	\$755,605
		93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes					\$230,764
		93.366 Total					\$0	\$230,764
		93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs					\$29,245
		93.367 Total					\$0	\$29,245
		93.369	ACL Independent Living State Grants					\$382,434
		93.369 Total					\$0	\$382,434

(Continued)

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
		93.387	National and State Tobacco Control Program					\$1,124,924
		93.387 Total					\$0	\$1,124,924
		93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises					\$4,423,920
		93.391 Total					\$0	\$4,423,920
		93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		University Of South Carolina	NU38PW000044		\$2,752
		93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		Wisconsin DHS	NU38PW000		\$2,751
		93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		Wisconsin DHS	NU38PW000043		\$2,752
		93.421 Total					\$0	\$8,255
		93.426	The National Cardiovascular Health Program					\$947,916
		93.426 Total					\$0	\$947,916
		93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research					\$141,713
		93.433 Total					\$0	\$141,713
		93.434	Every Student Succeeds Act/Preschool Development Grants					\$1,995,313
		93.434 Total					\$1,856,310	\$1,995,313
		93.435	The Innovative Cardiovascular Health Program					(\$20,921)
		93.435 Total					\$0	(\$20,921)
		93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)					\$381,755
		93.436 Total					\$0	\$381,755
		93.439	State Physical Activity and Nutrition (SPAN)					\$727,149
		93.439 Total					\$0	\$727,149
		93.464	ACL Assistive Technology					\$749,559
		93.464 Total					\$0	\$749,559
		93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees					\$152,214
		93.478 Total					\$0	\$152,214
		93.493	Congressional Directives					\$4,895,846
		93.493 Total					\$0	\$4,895,846
		93.495	COVID-19 - Community Health Workers for Public Health Response and Resilient					\$2,581,378
		93.495 Total					\$0	\$2,581,378
		93.495	Community Health Workers for Public Health Response and Resilient		Wisconsin DHS	435100G22		\$412,322
		93.495 Total					\$0	\$412,322
		93.495 Total					\$0	\$2,993,700
		93.516	Public Health Training Centers Program					\$430,248
		93.516 Total					\$0	\$430,248
		93.556	COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program					\$516,109
		93.556 Total					\$246,539	\$516,109
		93.556	MaryLee Allen Promoting Safe and Stable Families Program					\$7,220,893
		93.556 Total					\$5,691,989	\$7,220,893
		93.556 Total					\$5,938,528	\$7,737,002
		93.558	COVID-19 - Temporary Assistance for Needy Families					\$511
		93.558 Total					\$0	\$511
		93.558	Temporary Assistance for Needy Families					\$165,764,629
		93.558 Total					\$28,467,652	\$165,764,629
		93.558 Total					\$28,467,652	\$165,765,140
		93.563	Child Support Services					\$63,762,184
		93.563 Total					\$24,040,493	\$63,762,184
		93.564	Child Support Services Research					\$131,724
		93.564 Total					\$0	\$131,724
		93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs					\$137,967
		93.566 Total					\$0	\$137,967
		93.569	Community Services Block Grant					\$17,648,318
		93.569 Total					\$16,380,161	\$17,648,318
		93.586	State Court Improvement Program					\$495,577
		93.586 Total					\$0	\$495,577
		93.590	Community-Based Child Abuse Prevention Grants					\$1,236,327
		93.590 Total					\$971,250	\$1,236,327
		93.597	Grants to States for Access and Visitation Programs					\$222,328
		93.597 Total					\$0	\$222,328
		93.599	Chafee Education and Training Vouchers Program (ETV)					\$324,708
		93.599 Total					\$0	\$324,708
		93.603	Adoption and Legal Guardianship Incentive Payments Program					\$474,102
		93.603 Total					\$42,084	\$474,102

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
		93.630	Developmental Disabilities Basic Support and Advocacy Grants					\$1,590,002
		93.630 Total					\$0	\$1,590,002
		93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service					\$678,475
		93.632 Total					\$0	\$678,475
		93.643	Children's Justice Grants to States					\$185,238
		93.643 Total					\$101,579	\$185,238
		93.658	Foster Care Title IV-E					\$70,561,073
		93.658 Total					\$11,365,949	\$70,561,073
		93.659	Adoption Assistance					\$39,301,045
		93.659 Total					\$0	\$39,301,045
		93.667	Social Services Block Grant					\$40,446,333
		93.667 Total					\$2,142,575	\$40,446,333
		93.669	COVID-19 - Child Abuse and Neglect State Grants					\$363,250
		93.669 Total					\$363,250	\$363,250
		93.669	Child Abuse and Neglect State Grants					\$1,205,653
		93.669 Total					\$25,079	\$1,205,653
		93.669 Total					\$388,329	\$1,568,903
		93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood					\$1,421,438
		93.674 Total					\$1,320,460	\$1,421,438
		93.696	Certified Community Behavioral Health Clinic Expansion Grants					\$2,303,670
		93.696 Total					\$0	\$2,303,670
		93.732	Mental and Behavioral Health Education and Training Grants					\$723,091
		93.732 Total					\$31,290	\$723,091
		93.747	COVID-19 - Elder Abuse Prevention Interventions Program					\$1,532,271
		93.747 Total					\$125,271	\$1,532,271
		93.767	Children's Health Insurance Program					\$533,177,038
		93.767 Total					\$0	\$533,177,038
		93.773	Medicare Hospital Insurance					\$2,415,384
		93.773 Total					\$0	\$2,415,384
		93.788	Opioid STR					\$21,448,471
		93.788 Total					\$0	\$21,448,471
		93.791	Money Follows the Person Rebalancing Demonstration					\$9,557,097
		93.791 Total					\$0	\$9,557,097
		93.796	State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid					\$4,286,278
		93.796 Total					\$0	\$4,286,278
		93.800	Organized Approaches to Increase Colorectal Cancer Screening					\$644,402
		93.800 Total					\$167,642	\$644,402
		93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services					\$189,623
		93.829 Total					\$0	\$189,623
		93.870	Maternal, Infant and Early Childhood Home Visiting Grant					\$11,268,193
		93.870 Total					\$5,845,075	\$11,268,193
		93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens					\$167,680
		93.876 Total					\$0	\$167,680
		93.889	National Bioterrorism Hospital Preparedness Program					\$2,907,630
		93.889	National Bioterrorism Hospital Preparedness Program	Louisiana Hospital Association		NHP PROG		\$103,645
		93.889 Total					\$0	\$3,011,275
		93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations					\$3,000,554
		93.898 Total					\$1,092,034	\$3,000,554
		93.913	Grants to States for Operation of State Offices of Rural Health					(\$13,300)
		93.913 Total					\$0	(\$13,300)
		93.914	HIV Emergency Relief Project Grants		University Med Ctr Mgmt Corp	UMCMC - Ryan White Tit 1, Pt A		\$390,419
		93.914 Total					\$0	\$390,419
		93.917	HIV Care Formula Grants					\$24,532,640
		93.917 Total					\$14,584,002	\$24,532,640
		93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					\$386,716
		93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		University Medical Center Mgmt Corp.	UMCMC - Ryan White Part C		\$167,964
		93.918 Total					\$160,787	\$554,680
		93.926	Healthy Start Initiative		Marillac DBA Depaul Community Health Ctr	U1VMC46318		\$23,471
		93.926 Total					\$0	\$23,471
		93.940	HIV Prevention Activities Health Department Based					\$10,111,951
		93.940 Total					\$6,469,615	\$10,111,951

(Continued)

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

**STATE OF LOUISIANA
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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
		93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					\$971,452
		93.944 Total					\$494,248	\$971,452
		93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs					\$1,212,445
		93.946 Total					\$0	\$1,212,445
		93.958	COVID-19 - Block Grants for Community Mental Health Services					\$976,464
		93.958 Total					\$0	\$976,464
		93.958	Block Grants for Community Mental Health Services					\$20,532,202
		93.958 Total					\$0	\$20,532,202
		93.958 Total					\$0	\$21,508,666
		93.959	COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse					\$6,327,878
		93.959 Total					\$0	\$6,327,878
		93.959	Block Grants for Prevention and Treatment of Substance Abuse					\$32,971,000
		93.959 Total					\$0	\$32,971,000
		93.959 Total					\$0	\$39,298,878
		93.967	COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health					\$7,009,134
		93.967 Total					\$138,483	\$7,009,134
		93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health					\$2,475,166
		93.967 Total					\$0	\$2,475,166
		93.967 Total					\$138,483	\$9,484,300
		93.969	PPHF Geriatric Education Centers					\$1,167,373
		93.969 Total					\$604,532	\$1,167,373
		93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants					\$3,392,102
		93.977 Total					\$1,262,154	\$3,392,102
		93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools					\$333,035
		93.981 Total					\$0	\$333,035
		93.982	Mental Health Disaster Assistance and Emergency Mental Health					\$464,901
		93.982 Total					\$0	\$464,901
		93.988	Cooperative Agreements for Diabetes Control Programs					\$823,740
		93.988 Total					\$0	\$823,740
		93.991	Preventive Health and Health Services Block Grant					\$3,768,246
		93.991 Total					\$418,010	\$3,768,246
		93.994	Maternal and Child Health Services Block Grant to the States					\$8,810,859
		93.994 Total					\$2,005,592	\$8,810,859
		93.997	Assisted Outpatient Treatment					\$79,000
		93.997 Total					\$0	\$79,000
Research and Development Cluster								
		93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research					\$118,547
		93.077 Total					\$0	\$118,547
		93.103	Food and Drug Administration Research					\$126,037
		93.103	Food and Drug Administration Research	Oregon Health & Science University		5R01FD005401 OHSU		\$117
		93.103 Total					\$0	\$126,154
		93.113	Environmental Health					\$88,417
		93.113	Environmental Health	Harvard T.H. Chan School of Public Health		111308-5113946		\$23,779
		93.113	Environmental Health	North Carolina State University		PAM-P24-001599-SA01		\$79,398
		93.113	Environmental Health	Trustees of Boston University (BU)		1U24ES035309-01		\$494
		93.113	Environmental Health	Trustees of Indiana University		10478 / PO0985469		\$16,603
		93.113	Environmental Health	University of Michigan		SUBK00021949 / PO #3008066164		\$1,818
		93.113 Total					\$0	\$210,509
		93.121	Oral Diseases and Disorders Research					\$1,066,730
		93.121	Oral Diseases and Disorders Research	Case Western Reserve University		RES601652		\$44,360
		93.121	Oral Diseases and Disorders Research	Texas Tech University Health Sciences Center		A22-0003-S003		\$24,293
		93.121	Oral Diseases and Disorders Research	University of North Carolina		DE029169		\$20,915
		93.121 Total					\$266,478	\$1,156,298
		93.127	Emergency Medical Services for Children					\$23,733
		93.127 Total					\$0	\$23,733
		93.136	Injury Prevention and Control Research and State and Community Based Programs		Southeast LA AHEC	NU50CE0		\$21,149
		93.136 Total					\$0	\$21,149
		93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education					\$1,438,762
		93.143 Total					\$275,954	\$1,438,762

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

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
Research and Development Cluster (Cont.)								
		93.172	Human Genome Research		The Jackson Laboratory	PO #205134		(\$12)
		93.172 Total					\$0	(\$12)
		93.173	Research Related to Deafness and Communication Disorders					\$2,148,591
		93.173	Research Related to Deafness and Communication Disorders		James Madison University	1R15DC020836-01A1		\$43,869
		93.173	Research Related to Deafness and Communication Disorders		University of South Carolina	24-5598 / PO # 2000073190 / USCF 10010097		\$35,452
		93.173 Total					\$694,106	\$2,227,912
		93.213	Research and Training in Complementary and Integrative Health					\$924,504
		93.213 Total					\$133,268	\$924,504
		93.242	Mental Health Research Grants					\$1,486,802
		93.242	Mental Health Research Grants		Brown University	R01MH119919		\$64,899
		93.242	Mental Health Research Grants		Duke University	R34MH129211		\$26,255
		93.242	Mental Health Research Grants		Johns Hopkins University	RMH129656		\$13,031
		93.242	Mental Health Research Grants		Northwestern University (NWU)	1R01MH125778-01A1		\$541,819
		93.242	Mental Health Research Grants		Rutgers, The State University of New Jersey	PO 25457696		\$227,413
		93.242	Mental Health Research Grants		University of Washington (UW)	UWSC15633 / PO-0100116599		\$50,936
		93.242 Total					\$356,706	\$2,411,155
		93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		McHarry Medical College of Medicine	MaHarry		\$7,380
		93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		University of Iowa	5H79SP082109-03		\$12,934
		93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		University of Iowa	H7CJA7NX9WN3		\$60,346
		93.243 Total					\$0	\$80,660
		93.262	Occupational Safety and Health Program		Louisiana Public Health Institute	1337		(\$1,679)
		93.262	Occupational Safety and Health Program		Louisiana Public Health Institute	1424		\$21,469
		93.262	Occupational Safety and Health Program		University of Texas Health Science Center at Tyler	SA0003048		(\$43)
		93.262 Total					\$0	\$19,747
		93.266	Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief		University of Washington	U91HA06801		\$12,976
		93.266 Total					\$0	\$12,976
		93.273	COVID-19 - Alcohol Research Programs					\$197,961
		93.273	COVID-19 - Alcohol Research Programs		University of Illinois	112240-19527		(\$22,121)
		93.273 Total					\$0	\$175,840
		93.273	Alcohol Research Programs					\$5,567,281
		93.273	Alcohol Research Programs		University of Colorado Denver	R24AA019661		\$4,764
		93.273	Alcohol Research Programs		University of Illinois	20090		\$255,886
		93.273 Total					\$338,690	\$5,827,931
		93.273 Total					\$338,690	\$6,003,771
		93.279	Drug Use and Addiction Research Programs					\$1,926,246
		93.279	Drug Use and Addiction Research Programs		Johns Hopkins University	2R01DA013806 HCV		\$187,317
		93.279	Drug Use and Addiction Research Programs		The Medical College of Wisconsin, Inc.	1R01DA061433-01		\$126,358
		93.279	Drug Use and Addiction Research Programs		University of Michigan	SUBK00016541 / PO #3007274217		\$23,660
		93.279 Total					\$614,561	\$2,263,581
		93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health					\$192,567
		93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		Columbia University	1R01MD018028-01A1		\$25,283
		93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		University of Kansas Center for Research, Inc.	FY2022-055		\$213,403
		93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		University of Kansas Center for Research, Inc.	FY2022-058		\$199,216
		93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		University of North Carolina At Chapel Hill	5102669		\$782
		93.286 Total					\$0	\$631,251
		93.307	COVID-19 - Minority Health and Health Disparities Research		Xavier University of Louisiana	2U54MD007595-16		\$6,613
		93.307 Total					\$0	\$6,613
		93.307	Minority Health and Health Disparities Research					\$475,755
		93.307	Minority Health and Health Disparities Research		Columbia University	RMD019184		\$44,538
		93.307	Minority Health and Health Disparities Research		Klein Buendel, Inc.	0340-0193-003		\$161,584
		93.307	Minority Health and Health Disparities Research		University of Alabama at Birmingham	000532781-SC004		\$1,243,514
		93.307	Minority Health and Health Disparities Research		Xavier University of Louisiana	ORSP-24-211563-01		\$5,370
		93.307 Total					\$375,950	\$1,930,761
		93.307 Total					\$375,950	\$1,937,374
		93.310	COVID-19 - Trans-NIH Research Support		Brigham & Womens Hsp	RHL163814		\$372,230
		93.310 Total					\$0	\$372,230
		93.310	Trans-NIH Research Support					\$4,965,437
		93.310	Trans-NIH Research Support		RTI International (Research Triangle Institute)	U24HD107676		\$288,988
		93.310	Trans-NIH Research Support		University of Alabama	OT20D037640		\$327,823

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

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
Research and Development Cluster (Cont.)								
		93.310	Trans-NIH Research Support		University of Hawaii Cancer Center	KA1865		\$277,114
		93.310	Trans-NIH Research Support		University of Houston	R-25-0044		\$84,304
		93.310 Total					\$246,201	\$5,943,666
		93.310 Total					\$246,201	\$6,315,896
		93.349	Packaging and Spreading Proven Pediatric Weight Management Interventions for Use by Low-Income Families		Washington University	WU-23-0461		\$5,501
		93.349 Total					\$0	\$5,501
		93.350	National Center for Advancing Translational Sciences		Tulane University School of Medicine	TUL-HSC-562313-24/25		\$129,150
		93.350	National Center for Advancing Translational Sciences		Tulane University School of Medicine	TUL-HSC-563376-25/26		\$6,761
		93.350	National Center for Advancing Translational Sciences		University of Alabama	K12TR004769		\$14,113
		93.350	National Center for Advancing Translational Sciences		University of Alabama	T32TR004767		\$37,006
		93.350	National Center for Advancing Translational Sciences		University of Alabama	UMTR004771		\$204,255
		93.350	National Center for Advancing Translational Sciences		University of Alabama at Birmingham	000539056-SC007		\$253,310
		93.350 Total					\$8,785	\$644,595
		93.351	Research Infrastructure Programs					\$1,269,986
		93.351	Research Infrastructure Programs		Michigan State University	RC114906LSU		\$270,006
		93.351	Research Infrastructure Programs		University of Alabama at Birmingham	000529971-SP007-SC001		\$44,739
		93.351 Total					\$0	\$1,584,731
		93.352	Construction Support					\$3,283,558
		93.352 Total					\$0	\$3,283,558
		93.361	COVID-19 - Nursing Research					\$16,635
		93.361 Total					\$0	\$16,635
		93.361	Nursing Research					\$194,512
		93.361	Nursing Research		Villanova University	RNR018655		\$14,808
		93.361 Total					\$0	\$209,320
		93.361 Total					\$0	\$225,955
		93.393	Cancer Cause and Prevention Research					\$1,310,847
		93.393	Cancer Cause and Prevention Research		AdventHealth Orlando	2309028-LSU		\$7,674
		93.393	Cancer Cause and Prevention Research		AdventHealth Orlando	2309028-PBRC		\$84,518
		93.393	Cancer Cause and Prevention Research		Baylor College	U01CA243483		\$13,142
		93.393	Cancer Cause and Prevention Research		Brigham & Womens Hsp	U01CA250476		\$23,121
		93.393	Cancer Cause and Prevention Research		Dana Farber Cancer Institute, Inc.	1332201		\$9,487
		93.393	Cancer Cause and Prevention Research		Dana-Farber Cancer Institute	RCA274484		\$45,986
		93.393	Cancer Cause and Prevention Research		Emory University	RCA237318		\$43,814
		93.393	Cancer Cause and Prevention Research		Georgetown University	RCA259420		\$127,890
		93.393	Cancer Cause and Prevention Research		University of California, Los Angeles	U01CA287036		\$86,633
		93.393	Cancer Cause and Prevention Research		University of Hawaii Cancer Center	KA1865		\$230,644
		93.393	Cancer Cause and Prevention Research		University of Utah	U000560598 / 10061018-01-LSU		\$49,161
		93.393 Total					\$478,629	\$2,032,917
		93.394	Cancer Detection and Diagnosis Research					\$748,873
		93.394	Cancer Detection and Diagnosis Research		AdventHealth Orlando	RCA270274A		\$60,008
		93.394	Cancer Detection and Diagnosis Research		University of Arkansas for Medical Sciences	SPC-009062		\$250,397
		93.394 Total					\$0	\$1,059,278
		93.395	Cancer Treatment Research					\$1,639,481
		93.395	Cancer Treatment Research		Children's Hospital of Philadelphia	COG Children's Hosp of Phila		\$28,450
		93.395	Cancer Treatment Research		Emmes Corp	UM1CA121947		\$63,325
		93.395	Cancer Treatment Research		Public Health Institute	ANCHOR		\$9,034
		93.395	Cancer Treatment Research		Texas Tech University Health Sciences Center	A23-0040-S001		\$9,769
		93.395	Cancer Treatment Research		University of Illinois	110581-19152		\$96,447
		93.395	Cancer Treatment Research		WayPath Pharma	R41CA25433		\$87,531
		93.395 Total					\$176,785	\$1,934,037
		93.396	Cancer Biology Research					\$1,495,950
		93.396	Cancer Biology Research		University of Alabama at Birmingham	000534448-SC001		\$268,985
		93.396	Cancer Biology Research		Washington University	1R01CA271714-01A1		\$193,525
		93.396 Total					\$230,025	\$1,958,460
		93.397	Cancer Centers Support Grants					\$944,212
		93.397 Total					\$678,441	\$944,212
		93.399	Cancer Control					\$2,842,016
		93.399	Cancer Control		Arizona Board of Regents on behalf of the University of Arizona	UAZ/NIH Subaward 680767		\$41,313
		93.399	Cancer Control		Public Health Institute	G1CA189955		\$7,994
		93.399	Cancer Control		Public Health Institute	UG1CA189955		\$2,543
		93.399	Cancer Control		Southwest Oncology Group	SWOG-		\$65,339
		93.399 Total					\$1,148,885	\$2,959,205
		93.837	Cardiovascular Diseases Research					\$6,331,036
		93.837	Cardiovascular Diseases Research		Augusta University	37315-1		\$28,363
		93.837	Cardiovascular Diseases Research		Biokier Inc.	BKR-017		\$70,000
		93.837	Cardiovascular Diseases Research		Colorado State University	G-50795-01		\$51,359
		93.837	Cardiovascular Diseases Research		Northwestern University	5R01HL154862-04		\$75,673
		93.837	Cardiovascular Diseases Research		Seattle Children's Research Institute	13248SUB		\$7,500
		93.837	Cardiovascular Diseases Research		Seattle Children's Research Institute	13500SUB		\$10,500

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
Research and Development Cluster (Cont.)								
		93.837	Cardiovascular Diseases Research		The Administrators of the Tulane Educational Fund dba Tulane University	TUL-HSC-562240-23/24		\$8,414
		93.837	Cardiovascular Diseases Research		The Board of Trustees of the Leland Stanford Junior University	K08 HL153785		\$6,475
		93.837	Cardiovascular Diseases Research		The University of Texas Health Science Center at San Antonio	172407/172293 (Year 1) / 172756/172741		\$284,435
		93.837	Cardiovascular Diseases Research		Trustees of Indiana University	9355-LSU / PO-0700802		\$140,093
		93.837	Cardiovascular Diseases Research		Tulane University	RHL070241		\$151,633
		93.837	Cardiovascular Diseases Research		Tulane University	TUL-HSC-563010-24/25		\$21,826
		93.837	Cardiovascular Diseases Research		University of California-Berkeley	11000		\$14,372
		93.837	Cardiovascular Diseases Research		University of Denver	SC38101-03 P0170672		\$47,862
		93.837	Cardiovascular Diseases Research		University of Mississippi Medical Center	SP14837-SB4		\$32,947
		93.837	Cardiovascular Diseases Research		University of Pittsburgh	AWD00004314 (138609-6A)		\$389
		93.837	Cardiovascular Diseases Research		University of Pittsburgh (PITT)	5R01HL117715-16		\$45,050
		93.837	Cardiovascular Diseases Research		University of South Carolina	19-3840		\$162
		93.837	Cardiovascular Diseases Research		University of South Carolina	25-5906 / PO 2000077759		\$75,027
		93.837	Cardiovascular Diseases Research		University of Washington	UWSC12644		\$6,090
		93.837	Cardiovascular Diseases Research		Washington University	WU-16-263		\$2,945
		93.837 Total					\$136,551	\$7,412,151
		93.838	COVID-19 - Lung Diseases Research		Arkansas Children's Research Institute	AWD-004443 PATHO-PH2-		\$275,823
		93.838	COVID-19 - Lung Diseases Research		MaineHealth	SUB_12_23 / ROSEN-111769-LSU-02		\$63,831
		93.838	COVID-19 - Lung Diseases Research		University of Alabama	OT2HL161847		\$91,799
		93.838	COVID-19 - Lung Diseases Research		West Virginia University	21-673-PBRC		\$1,302,625
		93.838 Total					\$462,088	\$1,734,078
		93.838	Lung Diseases Research			OT2HL156812-02 CoV2		\$95,269
		93.838	Lung Diseases Research		Duke University	AM211128		\$35,463
		93.838	Lung Diseases Research		Refined Imaging, LLC	SUBK00014501		\$17,617
		93.838	Lung Diseases Research		Regents of the University of Michigan	TUL-HSC-562315-24/25		\$1,684
		93.838	Lung Diseases Research		The Administrators of the Tulane Educational Fund dba Tulane University	TUL-HSC-561660-23/24		\$35,714
		93.838	Lung Diseases Research		Tulane University	000541108-SC002		(\$8,878)
		93.838	Lung Diseases Research		University of Alabama at Birmingham	U01HL123009		\$47,343
		93.838	Lung Diseases Research		Vanderbilt University Medical Center			(\$14,595)
		93.838 Total					\$5,865	\$209,617
		93.838 Total					\$467,953	\$1,943,695
		93.839	Blood Diseases and Resources Research			GRT-00001472 / PO # 20320311		\$1,377,857
		93.839	Blood Diseases and Resources Research		The Children's Hospital of Philadelphia	UH3HL157401		\$17,369
		93.839	Blood Diseases and Resources Research		Tulane University	5R01HL123096-06		\$6,233
		93.839	Blood Diseases and Resources Research		University of Pittsburgh (PITT)			\$325,646
		93.839 Total					\$53,800	\$1,727,105
		93.846	COVID-19 - Arthritis, Musculoskeletal and Skin Diseases Research		Tulane University	RAR065493 COVID		\$10,730
		93.846 Total					\$0	\$10,730
		93.846	Arthritis, Musculoskeletal and Skin Diseases Research			2256740		\$247,851
		93.846	Arthritis, Musculoskeletal and Skin Diseases Research		Cedars-Sinai Medical Center			\$32,243
		93.846 Total					\$23,514	\$280,094
		93.846 Total					\$23,514	\$290,824
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research					\$9,341,627
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		AdventHealth Orlando	1329760-PBRC		\$9,708
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		AdventHealth Orlando	1949440-PBRC		\$111,850
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Christian Brothers University (CBU)	DK133616-01		\$9,920
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Florida State University	R000002871		\$69,154
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Furanica, Inc.	Subaward 23-0084-A0001		\$32,095
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Rutgers, the State University	7R01DK130769-03		\$276,135
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Tulane University	RDK131531		\$196,921
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of Pittsburgh (PITT)	2R01DK113919-06		\$119,810
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of Pittsburgh (PITT)	5R01DK119936-05		\$276,643

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
Research and Development Cluster (Cont.)								
		93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of Pittsburgh (PITT)	5R01DK131476-02		\$155,987
		93.847 Total					\$1,427,919	\$10,599,850
		93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders					\$2,571,064
		93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Alcorix Co	R42NS115282		\$174,679
		93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Auburn University	24-DDD-201415-LSU		\$5,499
		93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Emory University	A547627		\$39,362
		93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Northwestern University	60054977LSU		\$18,047
		93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Cincinnati	011337-137336		\$781
		93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Pittsburgh	1R01NS136622-01		\$14,808
		93.853 Total					\$286,260	\$2,824,240
		93.855	Allergy and Infectious Diseases Research					\$6,199,811
		93.855	Allergy and Infectious Diseases Research		Albert Einstein College of Medicine	1R56AI175292-01		\$166,307
		93.855	Allergy and Infectious Diseases Research		Board of Trustees of the Leland Stanford Junior University	1U19AI159840-01		\$516,363
		93.855	Allergy and Infectious Diseases Research		Cincinnati Children's Hospital Medical Center	OS00000446/400392 / PO# 3100908722		\$17,277
		93.855	Allergy and Infectious Diseases Research		Duke University	1P01-AI162242-01		\$317,306
		93.855	Allergy and Infectious Diseases Research		Duke University	RAI169641		\$248,908
		93.855	Allergy and Infectious Diseases Research		Emory Primate Center-Research Administration	1U19AI171403-01		\$62,601
		93.855	Allergy and Infectious Diseases Research		Emory University	7R01A155007-02		\$468,623
		93.855	Allergy and Infectious Diseases Research		Emory University	RAI145640		\$29,448
		93.855	Allergy and Infectious Diseases Research		Emory University	UM1AI169662		\$113,300
		93.855	Allergy and Infectious Diseases Research		Johns Hopkins University	RAI148446		\$13,729
		93.855	Allergy and Infectious Diseases Research		MetaboliteDX Corp	R41AI176963		\$43,827
		93.855	Allergy and Infectious Diseases Research		Michigan State University	RAI173270		\$28,508
		93.855	Allergy and Infectious Diseases Research		Northwestern University	1R01AI176599-01		\$541,293
		93.855	Allergy and Infectious Diseases Research		Northwestern University (NWU)	1P01AI169600-03		\$325,087
		93.855	Allergy and Infectious Diseases Research		Northwestern University (NWU)	4R37AI094595-11		\$146,543
		93.855	Allergy and Infectious Diseases Research		Old Dominion University Research Foundation	1R01AI186784-01		\$3,483
		93.855	Allergy and Infectious Diseases Research		Oregon Health & Science University	2P01AI127335-06		\$480,174
		93.855	Allergy and Infectious Diseases Research		Oregon Health & Science University (OHSU)	5R01AI140888-04		\$130,120
		93.855	Allergy and Infectious Diseases Research		POP Biotechnologies	R41AI84019		\$109,978
		93.855	Allergy and Infectious Diseases Research		Rational Vaccines Inc.	AM230389		\$46,650
		93.855	Allergy and Infectious Diseases Research		Texas Biomedical Research Institute	RAI172539		\$59,214
		93.855	Allergy and Infectious Diseases Research		Texas Biomedical Research Institute (TBRI)	5R01AI172539-02		\$126,276
		93.855	Allergy and Infectious Diseases Research		The Scripps Research Institute	1R01AI183472-01		\$191,169
		93.855	Allergy and Infectious Diseases Research		Tulane University	RAI145096		\$26,730
		93.855	Allergy and Infectious Diseases Research		Tulane University	RAI183266		\$149,872
		93.855	Allergy and Infectious Diseases Research		University of Alabama	RAI146065		\$70,649
		93.855	Allergy and Infectious Diseases Research		University of Alabama at Birmingham	000522211-007		\$21,920
		93.855	Allergy and Infectious Diseases Research		University of California, Los Angeles	RAI149339		(\$15,530)
		93.855	Allergy and Infectious Diseases Research		University of Massachusetts	SUB00000229		\$22,436
		93.855	Allergy and Infectious Diseases Research		University of Pittsburgh	7R01AI116851-08		\$49,371
		93.855	Allergy and Infectious Diseases Research		University of Pittsburgh (PITT)	1R01AI79317-01		\$239,618
		93.855	Allergy and Infectious Diseases Research		University of Tennessee Health Science C	RAI177615		\$157,425
		93.855	Allergy and Infectious Diseases Research		University of Washington (UW)	IP01AI67966-01		\$49,919
		93.855 Total					\$661,848	\$11,158,405
		93.859	Biomedical Research and Research Training					\$22,072,077
		93.859	Biomedical Research and Research Training		Tulane University	TUL-HSC-562702-24/25		\$11,624
		93.859	Biomedical Research and Research Training		Univ of Mississippi Medical Center	U54GM115428		\$6,304
		93.859	Biomedical Research and Research Training		Universidad Central Del Caribe	7515-01-MM-751500		\$50,806
		93.859	Biomedical Research and Research Training		University of Connecticut Health Center	UCHC7-164446008		\$15,464
		93.859	Biomedical Research and Research Training		University of Mississippi Medical Center	SP14821-SB26		\$2,301
		93.859	Biomedical Research and Research Training		University of Mississippi Medical Center	SP15111-SB26		\$28,230
		93.859 Total					\$1,987,569	\$22,186,806
		93.865	Child Health and Human Development Extramural Research					\$786,678
		93.865	Child Health and Human Development Extramural Research		Emory University	4R33HD099745-03		\$118,311
		93.865	Child Health and Human Development Extramural Research		Harvard T.H. Chan School of Public Health	117267-0433-5125294		\$7,821
		93.865	Child Health and Human Development Extramural Research		Harvard T.H. Chan School of Public Health	117267-0532-5119433 (Prime: P01HD103133)		\$17,187
		93.865	Child Health and Human Development Extramural Research		Harvard T.H. Chan School of Public Health	5125294 (Prime: P01HD103133)		\$15,028
		93.865	Child Health and Human Development Extramural Research		Merrimack College	2233301		(\$222)

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

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
Research and Development Cluster (Cont.)								
	93.865	Child Health and Human Development Extramural Research			Mucommune LLC	1R43AI177160-01		\$98,274
	93.865	Child Health and Human Development Extramural Research			Population Council	RHD1067		\$1,165
	93.865	Child Health and Human Development Extramural Research			PreTel Inc	PRELMSBIR01		\$23,327
	93.865	Child Health and Human Development Extramural Research			Rush University Medical Center	19050603		(\$553)
	93.865	Child Health and Human Development Extramural Research			Seattle Children's Research Institute	RHD098270-01		\$299,126
	93.865	Child Health and Human Development Extramural Research			University of Hawaii Cancer Center	KA1723		\$113,997
	93.865	Child Health and Human Development Extramural Research			University of Nebraska-Lincoln	24-6206-0018-006		\$13,744
	93.865	Child Health and Human Development Extramural Research			Vanderbilt University Medical Center	VUMC129642		\$29,166
	93.865 Total						\$58,707	\$1,523,049
	93.866	Aging Research						\$3,266,600
	93.866	Aging Research			Drexel University	900142/900347 - LSU PO#U0307525		\$20,861
	93.866	Aging Research			Duke University	A03-4520		\$83,247
	93.866	Aging Research			George Washington University Biostatistics Center	S-DPA2425-LM01		\$259,327
	93.866	Aging Research			Gramercy Research Group	1R21AG070657-01A1-1		\$55,965
	93.866	Aging Research			Hennepin Healthcare Research Institute	15267-13-01FFS		\$600
	93.866	Aging Research			Hennepin Healthcare Research Institute	15494-13FFS		\$5,000
	93.866	Aging Research			Johns Hopkins University	2005778488		\$216,972
	93.866	Aging Research			Minnesota HealthSolutions Corp	MHS23-OlderDriverCoach1-15		\$29,332
	93.866	Aging Research			Tufts University	104090-00001		\$153,676
	93.866	Aging Research			Tulane University	LSU/NIH222		\$6,985
	93.866	Aging Research			Tulane University	RAG077000		\$61,569
	93.866	Aging Research			Tulane University	TUL-HSC-556980-18/19		\$150,469
	93.866	Aging Research			Tulane University	TUL-HSC-557413-18/19		\$233,878
	93.866	Aging Research			Tulane University	TUL-HSC-562791-23/24		\$288,524
	93.866	Aging Research			Tulane University	TUL-HSC-562791-23/24		\$15,526
	93.866	Aging Research			University of Illinois	U19AG055373		\$364,388
	93.866	Aging Research			University Of Nebraska Medical Center	19571		\$5,065
	93.866	Aging Research			University of Southern California	RAG069609		\$52,140
	93.866	Aging Research			University of Texas at Austin	SCON-00003713		\$129,770
	93.866	Aging Research			University of Texas at Austin	UT AUS-SUB00000771		\$13,927
	93.866	Aging Research			University of Texas Health Sciences Center at Houston	UT AUS-SUB00001059		\$30,576
	93.866	Aging Research			University of Texas HSC-Houston	R01AG081874		\$46,132
	93.866	Aging Research			Washington State University	Zhang SubAward R01AG08187 138939 WSU 001218 / 138939 SPC006260 (Year 1) / 13		\$6,364
	93.866 Total						\$477,123	\$5,496,893
	93.867	Vision Research						\$944,623
	93.867	Vision Research			Georgia State University	SP00016371-01		\$53,557
	93.867 Total						\$40,462	\$998,180
	93.877	Autism Collaboration, Accountability, Research, Education, and Support			University of Massachusetts Chan Medical Center	SUB00000532 / PO #WA01659157		\$24,483
	93.877 Total						\$0	\$24,483
	93.879	Medical Library Assistance						\$99,315
	93.879	Medical Library Assistance			Trustees of Dartmouth College	R1883		\$51,752
	93.879 Total						\$10,000	\$151,067
	93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement						\$603,453
	93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement			Louisiana Rural Health Association	21T28RH45093		\$68,307
	93.912 Total						\$340,128	\$671,760
	93.941	HIV Demonstration, Research, Public and Professional Education Projects			Lurie Children's Hospital of Chicago	Lurie Children's Hosp of Chica		\$65,556
	93.941 Total						\$0	\$65,556
	93.945	Assistance Programs for Chronic Disease Prevention and Control			Tulane University	TUL-HSC-561457-23/24		\$6,226
	93.945	Assistance Programs for Chronic Disease Prevention and Control			Tulane University	TUL-HSC-562908-24/25		\$38,918
	93.945 Total						\$0	\$45,144

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount	
U.S. Department of Health and Human Services (Cont.)									
Research and Development Cluster (Cont.)									
	93.989	International Research and Research Training						\$716,696	
	93.989 Total						\$372,082	\$716,696	
	93.RD18	Surveillance, Epidemiology and End Results Program		HHSN261201800007I				\$1,778,615	
	93.RD18 Total						\$351,292	\$1,778,615	
	93.RD19	Task Order B-01: Base IDIQ Contract Kick-Off		HHSN272201700023I/ HHSN27200001				\$1,899	
	93.RD19 Total						\$0	\$1,899	
	93.RD20	Preclinical Medications Screening in Dependence, Affect and Pain Models of Alcoholism		75N94023C00014				\$200,993	
	93.RD20 Total						\$0	\$200,993	
	93.RD23	NHDP - Research Design and Functional Support Services		HHSN258201300001I/ HSHS25835026T				(\$1,452)	
	93.RD23 Total						\$0	(\$1,452)	
	93.RD29	Simian Vaccine Evaluation Units		330311				\$1,420,394	
	93.RD29	Simian Vaccine Evaluation Units		350199	The Board of Trustees of the Leland Stanford Junior University	75N93022C00052		\$470,723	
	93.RD29 Total						\$0	\$1,891,117	
	93.RD34	Protocol Development, Implementation and Analysis for DMID Protocol# 19-0004 (Bexsero)		HHSN272201300012I	University of Alabama	HHSN272201300012I		\$88,003	
	93.RD34 Total						\$0	\$88,003	
	93.RD36	Multifunctional Chitosan-Genipin Hydrogel Biomaterials for Wound Healing Applications		3UT2GM130174-025I	Xlerate Health, LLC	3UT2GM130174-025I		\$522	
	93.RD36 Total						\$0	\$522	
	93.RD40	An AI-Base Multi-Functional Hand-Held Lumify Ultrasound for Automatic and Intelligent Quantitative Assessment of Lung Injuries, Diseases and Traumatic Injuries in a Mass-Casualty Incident		BARDA 75A50120C000097	Oregon Health & Science University	BARDA 75A50120C000097		\$31,088	
	93.RD40 Total						\$0	\$31,088	
	93.RD41	Understanding How Obesity, Metabolic Syndrome and Diabetes Impacts the Risk, Incidence and Outcomes of Lung Cancer in Louisiana		CRADA 10096-20	Leidos Biomedical Research, Inc.	CRADA 10096-20		\$4,825	
	93.RD41 Total						\$0	\$4,825	
	93.RD42	NCI Cancer Moonshot Biobank Study		NCI Moonshot	Leidos Biomedical Research, Inc.	NCI Moonshot		\$4,917	
	93.RD42 Total						\$0	\$4,917	
	93.RD46	CANCUN - PENNINGTON		OCA278684A				\$58,099	
	93.RD46 Total						\$0	\$58,099	
	93.RD47	COVID-19 - Genomic Sequencing of SARS-CoV2 Variants		75A50123P00017	BioInfo Experts LLC	75A50123P00017		\$166,452	
	93.RD47 Total						\$0	\$166,452	
	93.RD48	Egocentric Sexual Network Study to Inform HIV, Mpox, & Other STI Syndemics		75D30123d15974	Tulane University	75D30123d15974		\$5,421	
	93.RD48 Total						\$0	\$5,421	
	93.RD49	NCI-COG Pediatric MATCH (Molecular Analysis for Therapy Choice)		COG NCI:LA004 St. Baldri	Children's Oncology Group Foundation	COG Foundation St. Baldrick		\$17,500	
	93.RD49 Total						\$0	\$17,500	
	93.RD50	Patterns of Care (POC) Study: Diagnosis Year 2021 (Prostate Cancer and Ovarian Cancer)		75N91024P00413				\$86,805	
	93.RD50 Total						\$11,133	\$86,805	
	93.RD51	NIDA-AACAP Resident Training Award in Substance Use Disorders		75N95002C00028	American Academy of Child & Adolescent P	NIDA-AACAP		\$7,282	
	93.RD51 Total						\$0	\$7,282	
	93.RD53	Self-sampling for HPV Testing to Improve Cervical Cancer Prevention		75N91019D00024	Leidos Biomedical Research, Inc.	75N91019D00024		\$2,756	
	93.RD53 Total						\$0	\$2,756	
	93.RD55	COVID-19 - Community-Engagement Research Alliance Against COVID-19 in Disproportionately Affected Communities (CEAL)		692203COVID5007	Tulane University	692203COVID5007		\$31,181	
	93.RD55 Total						\$0	\$31,181	
	Research and Development Cluster Total							\$12,729,805	\$114,768,343
	Aging Cluster								
	93.044	COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers					\$32,047	\$46,790	
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers					\$5,787,881	\$6,121,470	
	93.044 Total						\$5,819,928	\$6,168,260	
	93.045	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services					\$269,725	\$269,725	
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services					\$14,548,604	\$14,936,362	
	93.045 Total						\$14,818,329	\$15,206,087	
	93.053	Nutrition Services Incentive Program					\$2,607,405	\$2,607,405	
	Aging Cluster Total						\$23,245,662	\$23,981,752	

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

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Health and Human Services (Cont.)								
CCDF Cluster								
	93.575	COVID-19 - Child Care and Development Block Grant					\$0	\$10,618,067
	93.575	Child Care and Development Block Grant					\$0	\$147,213,794
	93.575 Total						\$0	\$157,831,861
	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund					\$0	\$39,716,062
	CCDF Cluster Total						\$0	\$197,547,923
Head Start Cluster								
	93.600	Head Start					\$3,196,208	\$4,602,895
	Head Start Cluster Total						\$3,196,208	\$4,602,895
Medicaid Cluster								
	93.775	State Medicaid Fraud Control Units					\$0	\$6,147,104
	93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare					\$0	\$7,543,100
	93.778	Grants to States for Medicaid					\$0	\$12,252,382,702
	93.778	ARRA - Grants to States for Medicaid					\$0	(\$156,906)
	93.778 Total						\$0	\$12,252,225,796
	Medicaid Cluster Total						\$0	\$12,265,916,000
Total for U.S. Department of Health and Human Services							\$172,093,875	\$13,986,418,672
Corporation for National and Community Service								
	94.003	AmeriCorps State Commissions Support Grant					\$0	\$282,766
	94.003 Total						\$0	\$282,766
	94.006	AmeriCorps State and National					\$3,936,008	\$4,470,863
	94.006 Total						\$3,936,008	\$4,470,863
	94.008	AmeriCorps Commission Investment Fund					\$0	\$265,501
	94.008 Total						\$0	\$265,501
	94.013	AmeriCorps Volunteers In Service to America					\$0	\$11,291
	94.013 Total						\$0	\$11,291
	94.021	AmeriCorps Volunteer Generation Fund					\$0	\$234,805
	94.021 Total						\$0	\$234,805
Foster Grandparent/Senior Companion Cluster								
	94.011	AmeriCorps Seniors Foster Grandparent Program					\$0	\$679,154
	Foster Grandparent/Senior Companion Cluster Total						\$0	\$679,154
Total for Corporation for National and Community Service							\$3,936,008	\$5,944,380
Executive Office of the President								
	95.001	High Intensity Drug Trafficking Areas Program					\$0	\$511,473
	95.001 Total						\$0	\$511,473
Total for Executive Office of the President							\$0	\$511,473
Social Security Administration								
	96.008	Social Security - Work Incentives Planning and Assistance Program					\$0	\$234,709
	96.008 Total						\$0	\$234,709
	96.U04	Ticket to Work		SSA			\$0	\$1,885
	96.U04 Total						\$0	\$1,885
Research and Development Cluster								
	96.007	Social Security Research and Demonstration			Regents of the University of Michigan	1-RDR23000008-01-00	\$0	\$9,817
	96.007 Total						\$0	\$9,817
Research and Development Cluster Total							\$0	\$9,817
Disability Insurance/SSI Cluster								
	96.001	Social Security Disability Insurance					\$0	\$41,235,580
	Disability Insurance/SSI Cluster Total						\$0	\$41,235,580
Total for Social Security Administration							\$0	\$41,481,991
U.S. Department of Homeland Security								
	97.005	State and Local Homeland Security National Training Program					\$0	\$20,572,631
	97.005	State and Local Homeland Security National Training Program			The Center for Rural Development (CRD)	FY22-00033-S01-LSU NCBRT/ACE	\$0	\$38,958
	97.005 Total						\$0	\$20,611,589
	97.007	Homeland Security Preparedness Technical Assistance Program					\$0	\$77,125
	97.007 Total						\$0	\$77,125
	97.008	Non-Profit Security Program					\$774,261	\$774,262
	97.008 Total						\$774,261	\$774,262
	97.012	Boating Safety Financial Assistance					\$0	\$2,801,998
	97.012 Total						\$0	\$2,801,998
	97.023	Community Assistance Program State Support Services Element (CAP-SSSE)					\$0	\$360,536
	97.023 Total						\$0	\$360,536
	97.029	Flood Mitigation Assistance					\$41,946,957	\$42,648,003
	97.029 Total						\$41,946,957	\$42,648,003
	97.032	Crisis Counseling					\$0	\$181,959
	97.032 Total						\$0	\$181,959
	97.034	Disaster Unemployment Assistance					\$0	\$95,529
	97.034 Total						\$0	\$95,529

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Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Department of Homeland Security (Cont.)								
		97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)					\$144,156,105
		97.036 Total					\$58,958,426	\$144,156,105
		97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)					\$913,170,297
		97.036 Total					\$787,424,465	\$913,170,297
		97.036 Total					\$846,382,891	\$1,057,326,402
		97.039	COVID-19 - Hazard Mitigation Grant					\$1,657
		97.039 Total					\$0	\$1,657
		97.039	Hazard Mitigation Grant					\$46,121,070
		97.039 Total					\$40,618,129	\$46,121,070
		97.039 Total					\$40,618,129	\$46,122,727
		97.041	National Dam Safety Program					\$130,416
		97.041 Total					\$0	\$130,416
		97.042	Emergency Management Performance Grants					\$4,755,532
		97.042 Total					\$4,297,813	\$4,755,532
		97.044	Assistance to Firefighters Grant					\$351,978
		97.044 Total					\$0	\$351,978
		97.045	Cooperating Technical Partners					\$735,378
		97.045 Total					\$0	\$735,378
		97.046	Fire Management Assistance Grant					\$20,772
		97.046 Total					\$0	\$20,772
		97.047	BRIC: Building Resilient Infrastructure and Communities					\$255,780
		97.047 Total					\$163,163	\$255,780
		97.050	COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs					(\$232,829)
		97.050 Total					\$0	(\$232,829)
		97.052	Emergency Operations Center					\$375,000
		97.052 Total					\$375,000	\$375,000
		97.067	Homeland Security Grant Program					\$4,171,345
		97.067 Total					\$3,589,367	\$4,171,345
		97.088	Disaster Assistance Projects					\$19,229,356
		97.088 Total					\$0	\$19,229,356
		97.127	Cybersecurity Education and Training		Cyber Innovation Center	18PDCTP00002-01-00		\$13,256
		97.127 Total					\$0	\$13,256
		97.132	Financial Assistance for Targeted Violence and Terrorism Prevention					\$13,122
		97.132 Total					\$0	\$13,122
		97.137	State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program					\$3,082,631
		97.137 Total					\$0	\$3,082,631
		97.U01	DHS-OIG Non-Disaster & Disaster Hotline Services	HSIGAQ-25-X-00021				\$533,678
		97.U01 Total					\$0	\$533,678
Research and Development Cluster								
		97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		City of New Orleans	PW21032		\$55,533
		97.036 Total					\$0	\$55,533
		97.039	Hazard Mitigation Grant					\$67,008
		97.039 Total					\$0	\$67,008
		97.061	Centers for Homeland Security		George Mason University	E206378N (Year 1) E206795G (Year 2)		\$211,613
		97.061	Centers for Homeland Security		George Mason University	E206795H		\$276,281
		97.061 Total					\$0	\$487,894
		97.062	Scientific Leadership Awards					\$13,635
		97.062 Total					\$0	\$13,635
		97.127	Cybersecurity Education and Training		Cyber Innovation Center	18PDCTP00002-01-00		\$65,485
		97.127 Total					\$0	\$65,485
		97.132	Financial Assistance for Targeted Violence and Terrorism Prevention					\$72,224
		97.132 Total					\$0	\$72,224
		97.RD01	AI-Driven Techniques, Tools, and Analytics for Network, Content, and Device Forensics	100005962	University of Texas at San Antonio	100005962		\$153,018
		97.RD01 Total					\$0	\$153,018
Research and Development Cluster Total								
							\$0	\$914,797
Total for U.S. Department of Homeland Security							\$938,147,581	\$1,205,350,342
U.S. Agency for International Development								
		98.U10	LSU Graduate School for Development Institute	AM241142	USMax Corporation	AM241142		\$5,000
		98.U10 Total					\$0	\$5,000
Research and Development Cluster								
		98.001	USAID Foreign Assistance for Programs Overseas		Kansas State University	A24-0240-S003		\$102,331
		98.001 Total					\$0	\$102,331

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

Federal Grantor	Cluster	Assistance Listing	Program Name	Other Identifying Number	Pass-Through Entity Name	Pass-Through Entity Number	Non-State Subrecipient Amount	Expended Amount
U.S. Agency for International Development (Cont.)								
Research and Development Cluster (Cont.)								
	98.RD01		Cryogenic sperm banking of Indian major carps (Catla catla, Labeo rohita and Cirrhinus cirrhosus) and exotic carps (Hypophthalmichthys molitrix, Hypophthalmichthys nobilis and Ctenopharyngodon idella) for commercial seed production and brood banking.	193900.312455.19	Mississippi State University	193900.312455.19		(\$307)
98.RD01 Total							\$0	(\$307)
Research and Development Cluster Total							\$0	\$102,024
Total for U.S. Agency for International Development							\$0	\$107,024
Miscellaneous								
	99.U01		LSU Hotline Call Center	AOCSAB25P1001				\$3,445
99.U01 Total							\$0	\$3,445
	99.U02		Hotline Services for United States Postal Service - Office of Inspector General	6HQOIG-23-B-0049				\$316,607
99.U02 Total							\$0	\$316,607
Total for Miscellaneous							\$0	\$320,052
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY							\$3,974,278,059	\$24,238,326,611
LOAN ACTIVITY								
U.S. Department of Education								
Student Financial Assistance Cluster								
	84.038		Federal Perkins Loan Program - Federal Capital Contributions				\$0	\$9,493,393
	84.268		Federal Direct Student Loans				\$0	\$1,032,111,472
Student Financial Assistance Cluster Total							\$0	\$1,041,604,865
Total for U.S. Department of Education							\$0	\$1,041,604,865
U.S. Department of Health and Human Services								
Student Financial Assistance Cluster								
	93.264		Nurse Faculty Loan Program (NFLP)				\$0	\$15,816
	93.342		Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students				\$0	\$1,169,611
	93.364		Nursing Student Loans				\$0	\$294,847
Student Financial Assistance Cluster Total							\$0	\$1,480,274
Total for U.S. Department of Health and Human Services							\$0	\$1,480,274
TOTAL LOAN ACTIVITY							\$0	\$1,043,085,139
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS							\$3,974,278,059	\$25,281,411,750

(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, 2025

A. PURPOSE OF THE SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the State of Louisiana under programs of the federal government for the year ended June 30, 2025. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). To comply with these requirements, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each State agency and university to prepare a SEFA. These individual schedules are combined and reported in the accompanying SEFA for the State of Louisiana.

B. REPORTING ENTITY

The SEFA generally includes expenditures of federal financial assistance by all departments, agencies, colleges, boards, and commissions that are included in the State's Annual Comprehensive Financial Report (ACFR). Entities reported in the State's ACFR that receive a separate audit in compliance with the Uniform Guidance are excluded. These entities are listed in Note H.

C. BASIS OF ACCOUNTING

The information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America. Except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs:

Indirect Costs - Certain costs, such as those associated with budgeting, accounting, personnel administration, et cetera, benefit more than one program but are not readily assignable to the programs receiving the benefits. Some agencies and universities apply a federally-approved indirect cost rate to direct program costs to recover a portion of these indirect costs from federal grants or contracts. Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA (see Note E).

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

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 (AL 39.003) is reported in the SEFA at fair market value, which has been defined as 23.34% 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 (AL 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 State's flood mitigation activities for the most impacted and distressed areas associated with the Great Floods in 2016.

Supplemental Nutrition Assistance Program and Pandemic EBT Food Benefits - Expenditures of the Supplemental Nutrition Assistance Program (AL 10.551) and the Pandemic EBT Food Benefits (AL 10.542) program 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 (AL 10.555, 10.565, 10.569) are reported in the SEFA at the federally-assigned value of the goods at the end of the State's fiscal year, as found in the Web-based Supply Chain Management on the List of Materials Report in accordance with the United States Department of Agriculture Food and Nutrition Service Policy FD-104. Issues of the Immunization Cooperative Agreements Program (AL 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to State agencies and universities.

Disaster Grants - Public Assistance (Presidentially-Declared Disasters) (AL 97.036) and Hazard Mitigation Grant (AL 97.039) - Expenditures of certain programs within these grants are reported in the SEFA when the funds are approved. "Approval" is indicated by the Federal Emergency Management Agency's approval of award worksheets and the subsequent obligation of program funds for the State. Consequently, expenditures (activity) are recognized up to the amount of the federal funds obligated rather than the total amount of the program expenditures incurred (see Note K).

STATE OF LOUISIANA

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

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2025, and the loan balance outstanding at June 30, 2024, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL) Program (AL 84.268) are presented because FDSL are disbursed to recipients by the federal government. Note F presents the outstanding balance at June 30, 2025, in all programs with a loan component that have continuing compliance requirements.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES AND UNIVERSITIES

The SEFA presents expenditures (activity) of federal awards for the State agencies, including universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient State agency or university to be expended for the original program or, when allowed, by other federal programs. In those instances, the expenditures (activity) of federal awards are reflected for the agency that initially received the assistance from a federal, local, or other State government.

E. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of up to 15% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until an agency chooses to negotiate for an indirect cost rate, which an agency may apply to do at any time. For the year ended June 30, 2025, the agencies listed below have elected to use the de minimis indirect cost rate (up to 15%) applicable to their federal awards, as allowed under the Uniform Guidance.

- Baton Rouge Community College
- Department of Public Safety and Corrections - Corrections Services
- Department of Public Safety and Corrections – Public Safety Services – Louisiana Highway Safety Commission
- Elaine P. Nunez Community College
- Louisiana Board of Regents
- Louisiana Delta Community College
- Northwest Louisiana Technical Community College
- South Louisiana Community College

STATE OF LOUISIANA

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

F. LOANS AND LOAN GUARANTEES OUTSTANDING AND OTHER NON-CASH ASSISTANCE

The SEFA and related notes include certain loans and loan guarantees outstanding, as well as non-cash assistance as presented in the following schedule. Outstanding loan balances are only presented for those programs with significant compliance requirements other than repayment.

Loans and Loan Guarantees Outstanding

AL Number	Program Name	Loans and Loan Guarantees Outstanding 6/30/2025
84.038	Federal Perkins Loan Program - Federal Capital Contributions	\$8,610,574
93.264	Nurse Faculty Loan Program (NFLP)	442,790
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	6,883,547
93.364	Nursing Student Loans	641,566
	Total Activity	<u>\$16,578,477</u>

Other Non-Cash Assistance

AL Number	Program Name	Amount (FMV) 6/30/2025
10.542	COVID-19 - Pandemic EBT Food Benefits	\$220,348
10.551	Supplemental Nutrition Assistance Program	1,883,887,652
10.555	National School Lunch Program	32,527,652
10.565	Commodity Supplemental Food Program	13,630,140
10.569	Emergency Food Assistance Program (Food Commodities)	31,846,098
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	5,190,700
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	27,058
39.003	Donation of Federal Surplus Personal Property	2,836,457
93.268	Immunization Cooperative Agreements	103,618,462
	Total Other Non-Cash Assistance	<u>\$2,073,784,567</u>

STATE OF LOUISIANA

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

G. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (AL 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, 2025, is presented in the following schedule (negative entries indicate recoupments of prior-year benefit overpayments).

State Portion (Benefits Paid)	\$121,130,418
Federal Portion (Benefits Paid)	516,855
Federal Portion (Benefits Paid – COVID-19)	(6,873,975)
Federal Portion (Administrative Costs)	31,516,956
Federal Portion (Administrative Costs – COVID-19)	3,700,769
Total	<u>\$149,991,023</u>

H. ENTITIES AUDITED BY EXTERNAL AUDITORS OTHER THAN THE LEGISLATIVE AUDITOR

External auditors other than the Louisiana Legislative Auditor have been engaged to audit certain entities included in the State of Louisiana’s ACFR for the year ended June 30, 2025. These entities are not included in the attached SEFA. 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 ACFR may have a fiscal year ended October 31, 2024; December 31, 2024; or June 30, 2025.

Ascension - St. James Airport and Transportation Authority***	Louisiana Relay Administration Board
Atchafalaya Basin Levee District	Louisiana Rice Research Board
Bossier Levee District	Louisiana School Employees' Retirement System
Bunches Bend Protection District	Louisiana Senate
Caddo Levee District	Louisiana Soybean and Grain Research and Promotion Board
Fifth Louisiana Levee District	Louisiana State Board of Architectural Examiners
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana State Board of Cosmetology
Grand Isle Independent Levee District	Louisiana State Board of Embalmers and Funeral Directors
Greater Baton Rouge Port Commission	Louisiana State Board of Medical Examiners
Greater New Orleans Expressway Commission	Louisiana State Board of Nursing
Jefferson Parish Human Services Authority*	Louisiana State Board of Practical Nurse Examiners
Lafourche Basin Conservation Levee and Drainage District	Louisiana State Employees' Retirement System
Legislative Budgetary Control Council	Louisiana State Law Institute
Legislative Fiscal Office	Louisiana State Licensing Board for Contractors
Louisiana Beef Industry Council	Louisiana State Police Retirement System
Louisiana Board of Pharmacy	Metropolitan Human Services District***
Louisiana Cancer Research Center	North Lafourche Conservation, Levee and Drainage District*
Louisiana Citizens Property Insurance Corporation	Pontchartrain Levee District***

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

Louisiana Economic Development Corporation	Red River, Atchafalaya and Bayou Boeuf Levee District
Louisiana Educational Television Authority	Sabine River Authority
Louisiana House of Representatives	South Lafourche Levee District***
Louisiana Housing Corporation***	Southeast Louisiana Flood Protection Authority-East***
Louisiana Legislative Auditor	Southeast Louisiana Flood Protection Authority-West
Louisiana Motor Vehicle Commission	Teachers' Retirement System of Louisiana
Louisiana Public Facilities Authority 2011A Taxable Program**	Tensas Basin Levee District
Louisiana Real Estate Commission	

The Louisiana State University System, Southern University System, University of Louisiana System, and Louisiana Community and Technical College System each have major foundations and/or facility corporations that are audited by external auditors other than the Legislative Auditor, but are not listed individually in this note.

* These entities have separately-issued Single Audit Reports.

** A program-specific audit report was issued on this entity; therefore, the 2011A Program's lender loans made under the Federal Family Education Loans program, AL 84.032L, are not included in the attached SEFA.

*** These entities have issued their financial statement audit reports; however, due to the U.S. Office of Management and Budget's 2025 Compliance Supplement being released significantly later than usual, these entities have not yet completed their separately-issued Single Audit Reports.

I. TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA, AL 20.223)

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA.

During fiscal year 2014, on November 6, 2013, a new TIFIA-secured loan agreement for \$122 million was signed, which effectively canceled the previous agreement with the USDOT noted above for \$66 million. On November 14, 2013, LTA issued \$122 million of TIFIA LA1 Project bonds to evidence the obligation under the secured loan agreement to repay the loan made by USDOT. The proceeds of the bond sale were used to assist in refunding the \$66 million TIFIA bonds along with a portion of the 2005 Senior bonds, and pay the cost of issuance of the TIFIA bonds. As of June 30, 2025, the total principal remaining on the TIFIA note payable was \$105,020,000.

STATE OF LOUISIANA

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

J. REVOLVING LOAN PROGRAMSClean Water State Revolving Fund

The Clean Water State Revolving Fund (AL 66.458) includes 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, 2025, was \$483,888,292. Disbursements for new loans during the year ended June 30, 2025, totaled \$24,293,670. Non-loan program costs for the same fiscal year totaled \$1,417,829. Both loan and non-loan components are included in the accompanying SEFA.

Drinking Water State Revolving Fund

The Drinking Water State Revolving Fund (AL 66.468) includes loans to community water systems both privately- and publicly-owned and nonprofit non-community water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Department of Health, Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2025, was \$156,999,160. Disbursements for new loans during the year ended June 30, 2025, totaled \$23,366,026. Non-loan program costs for the same fiscal year totaled \$1,633,715. 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 (AL 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA, \$12,725,382 was transferred to the revolving loan fund in fiscal years 2012 and 2013 and made available for future loans. There was an additional amount of \$2,358 transferred to the revolving loan fund for fiscal year ended June 30, 2016, providing a total \$12,727,740 for loans.

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

When a loan is established, a repayment plan is also established. The repayments occur per the agreed-upon schedule, regardless of the loan distributions made. The amount disbursed is based on the financial need of the projects. The outstanding loan balance is calculated as the prior-year balance, plus current-year disbursements, less current-year repayments. As reported in the prior year, the loan balance was (\$3,851,502) as of June 30, 2024. During fiscal year 2025, loan disbursements totaled \$2,252,978, and repayments totaled \$3,076,151, which calculated to an outstanding balance of (\$4,674,675) as of fiscal year ended June 30, 2025.

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 (AL 14.228) funds to create the Economic Development Revolving Loan Fund. The revolving loan program was established within the Louisiana Office of Community Development to fund economic development projects. As of June 30, 2025, the outstanding loan balance is \$6,269,251.

K. DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY-DECLARED DISASTERS) AND HAZARD MITIGATION GRANT

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially-Declared Disasters) (AL 97.036) and the Hazard Mitigation Grant (AL 97.039). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) has incurred Public Assistance (PA) and Hazard Mitigation Grant Program (HMGP) expenditures, which have not been included in the accompanying SEFA in accordance with the instructions (see Note C) outlined in a memorandum from the U.S. Department of Homeland Security (subject line: Audit of Eligible Stafford Act Claimed Costs). The accompanying SEFA for the year ended June 30, 2025, includes \$39,722,941 in PA expenditures and \$88,308 in HMGP expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

L. HUMAN IMMUNODEFICIENCY VIRUS (HIV) PROGRAM (AL 93.917)

The Louisiana Department of Health, Office of Public Health (OPH) receives cash rebates from private HIV drug manufacturers which are used to fund HIV program activities and reduce federal funds drawn, thus reducing expenditures reported on the SEFA. During the fiscal year ended June 30, 2025, OPH received and disbursed \$58,657,020 in rebate funds, disbursing \$30,782,497 of that amount to subrecipients.

STATE OF LOUISIANA

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

M. CORONAVIRUS (COVID-19) FUNDS

The State of Louisiana, along with the rest of the world, was stricken with the COVID-19 pandemic. COVID-19 is a highly contagious pathogenic viral infection caused by a coronavirus. As a result of the pandemic, Congress made appropriations under the following acts to address the COVID-19 pandemic:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123)
- Families First Coronavirus Response Act (Public Law 116-127)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (Public Law 116-136)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139)
- Student Veteran Coronavirus Response Act of 2020 (Public Law 116-140)
- Paycheck Protection Program Flexibility Act of 2020 (Public Law 116-142)
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (Public Law 116-260)
- American Rescue Plan Act of 2021 (Public Law 117-2)

The COVID-19 funding was incorporated into new and existing federal programs; COVID-19-related expenditures are separately identified with "COVID-19" as a prefix to the program name in the accompanying SEFA.

A total of \$1,719,405,267 in COVID-19 funding was expended by State agencies during fiscal year ending June 30, 2025.

STATE OF LOUISIANA

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

N. CCDF CLUSTER FUNDING

Expenditures reported for the Child Care and Development Fund (CCDF) Cluster in the accompanying SEFA include the following funding sources:

Funding Source	AL Number	Expenditures for Fiscal Year Ended 6/30/2025
Child Care and Development Block Grant (CCDBG) ¹	93.575	\$147,213,794
CCDF ARP Supplemental ²	93.575	10,618,067
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	39,716,062
Total CCDF Cluster Expenditures		<u>\$197,547,923</u>

- 1 The CCDBG Act authorizes the CCDF; therefore, CCDBG is commonly referred to as CCDF.
- 2 Supplemental CCDF Discretionary Funds appropriated in the American Rescue Plan (ARP) Act (Public Law 117-2), signed into law March 11, 2021.

APPENDIX B

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

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

Page No.

Capital Area Human Services District B-2
Department of Children and Family Services B-6
Louisiana Department of HealthB-24
Louisiana State University Health Sciences Center - Shreveport.....B-45
Road Home Corporation d/b/a Louisiana Land TrustB-48
Student Tuition Assistance and Revenue Trust ProgramB-49
University of Louisiana at LafayetteB-50



**CAPITAL AREA HUMAN SERVICES
ADMINISTRATION**

Mission: To deliver caring and responsive services, leading to a better tomorrow.

February 27, 2026

Michael J. “Mike” Waguespack, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Re: Inadequate Controls over and Noncompliance with Activities Allowed and Unallowed Activities

Dear Mr. Waguespack,

Capital Area Human Services District (CAHSD) concurs in part with the finding regarding inadequate controls over and noncompliance with Activities Allowed and Unallowed Requirements under the Substance Use Prevention, Treatment, and Recovery Services Block Grant (SUBG) program.

CAHSD has adequate controls in place to review employees’ job functions to ensure compliance with the purpose of the SUBG program and allowability under grant requirements

An employee was promoted into a position that had previously been funded by the SUBG program; however, the payroll coding was not updated to reflect the correct funding source. Although updated coding information was provided, the payroll system was not revised accordingly. Upon review of SUBG program expenditures, it was determined that the employee’s funding source had not been properly updated within the payroll system. A payroll correction was subsequently processed and completed on November 17, 2025, to ensure the funding source was accurately reflected.

CAHSD is committed to strengthening its internal control environment and ensuring full compliance with all federal grant requirements.

As a corrective action plan, CAHSD will implement periodic internal reviews of grant expenditures to ensure continued compliance. A review of expenditures and coding will be completed by April 15, 2026.

CAHSD Administration

12301 Coursey Boulevard, Baton Rouge, LA 70816 | Mail: PO Box 66558, Baton Rouge, LA 70896
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Outpatient Treatment: Mental Health (Adults)
Outpatient Treatment: Mental Health (Children and Adolescents)
Outpatient Treatment: Substance Use Disorders/Addictions (Adults)
Outpatient Treatment: Substance Use Disorders/Addictions (Children and Adolescents)
Residential Treatment: Substance Use Disorders/Addictions (Adults)

Any discrepancies identified will be promptly corrected and documented. The CAHSD Accountant Administrator, Linda Roquemore, under the direction of Deputy Director, Ms. Shaketha Carter will be responsible for ensuring implementation of this corrective action plan to ensure utilization of the correct statistical internal order numbers within the LaGov accounting system.

Sincerely,

Janzlean

Laughinghouse

Digitally signed by Janzlean
Laughinghouse
Date: 2026.02.27 10:58:19
-06'00'

Janzlean Laughinghouse, Ph.D., LCSW-BAC, LAC
Executive Director

Copy: Shaketha Carter, Deputy Director
Linda Roquemore, Accountant Administrator



**CAPITAL AREA HUMAN SERVICES
ADMINISTRATION**

Mission: To deliver caring and responsive services, leading to a better tomorrow.

February 25, 2026

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Re: Inadequate Controls over and Noncompliance with Earmarking Requirements

Dear Mr. Waguespack,

Capital Area Human Services District (CAHSD) concurs with the finding regarding inadequate controls and noncompliance with earmarking requirements under the Substance Use Prevention, Treatment, and Recovery Services Block Grant (SUBG) program.

Management acknowledges that existing controls were not sufficient to ensure compliance with the requirement to expend at least 20 % of SUBG funds on primary prevention programs. Although 20 % of the funds were allocated at the beginning of the fiscal year, some contracts were not fully utilized. In addition, controls were not sufficient to ensure that expenditures were consistently coded to the correct statistical internal order numbers within the LaGov accounting system. As a result, only 16.75 % of SUBG funds were expended on primary prevention activities.

CAHSD recognizes the importance of strengthening its monitoring and review processes to ensure full compliance with earmarking requirements.

As a corrective action plan, CAHSD Fiscal Department will conduct a monthly review of all SUBG related expenditures to verify that transactions are coded to the appropriate LaGov statistical internal order numbers.

CAHSD Fiscal Department will also conduct quarterly internal reviews to compare actual expenditures to earmarking requirements. Any variances identified will be addressed promptly by working closely with the program manager to identify underutilized contracts so that funding can be reallocated in accordance with the approved Intended Use Plan.

CAHSD Administration

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Outpatient Treatment: Mental Health (Children and Adolescents)
Outpatient Treatment: Substance Use Disorders/Addictions (Adults)
Outpatient Treatment: Substance Use Disorders/Addictions (Children and Adolescents)
Residential Treatment: Substance Use Disorders/Addictions (Adults)

A review of expenditures and coding will be completed by April 15, 2026, to review the current percentage of funding used and to ensure proper statistical internal order numbers are used.

CAHSD is committed to strengthening its internal control environment and ensuring full compliance with all federal grant requirements moving forward.

The CAHSD Accountant Administrator, Linda Roquemore, under the direction of Deputy Director Shaketha Carter, will be responsible for implementing this corrective action plan and ensuring ongoing compliance with the requirement to expend at least 20% of SUBG funds on primary prevention programs, as well as ensuring the proper use of statistical internal order numbers within the LaGov accounting system.

Sincerely,

Janzlean

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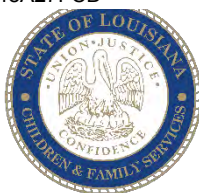
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Janzlean Laughinghouse, Ph.D., LCSW-BAC, LAC
Executive Director

Copy: Shaketha Carter, Deputy Director

Linda Roquemore, Accountant Administrator

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Department of Children and Family Services

January 17, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802

Dear Mr. Waguespack:

Re: Control Weakness and Noncompliance Related to Cost Allocation Process

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Control Weakness and Noncompliance Related to Cost Allocation Process."

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing and maintaining corrective actions to ensure compliance with federal and state regulations.

DCFS concurs that instances were identified where cost allocation forms did not align with supporting documentation, utilizing incorrect grant numbers, and/or referencing federal programs not included in the approved Cost Allocation Plan (CAP). While the identified costs were not material in terms of amount, management recognizes the importance of maintaining effective internal controls to ensure that costs are allocated in accordance with federal requirements and the CAP.

Corrective Action Plan

DCFS is strengthening internal controls over the cost allocation review process to reduce the risk of future errors and improve compliance. Corrective actions include the following:

- **Corrective Action Planned:**
DCFS will enhance its review procedures for cost allocation forms by implementing additional supervisory review before posting, reinforcing documentation requirements, and providing refresher guidance to staff responsible for preparing and reviewing cost allocation entries. Management will also perform periodic monitoring reviews to ensure allocations are consistent with the approved CAP and supported by appropriate documentation.
- **Responsible Contact(s):**
Tonja Jones, Cost Allocation Manager, Office of Management and Finance
Angela Hebert, Fiscal Director, Office of Management and Finance
- **Anticipated Completion Date:**
June 30, 2026

January 17, 2026

Page 2

DCFS believes these actions will strengthen internal controls and address the deficiencies noted in the finding. Management will continue to monitor the effectiveness of these controls to ensure sustained compliance.

Sincerely,



Rebecca Harris
Secretary

cc: Haley Williams Deputy Secretary
 Christopher Bahm Undersecretary
 Angela Hebert Fiscal Director
 Babur Rehman Internal Audit Director

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Louisiana Department of Children and Family Services

January 30, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804

RE: Control Weakness over Temporary Assistance for Needy Families Eligibility Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Control Weakness over Temporary Assistance for Needy Families Eligibility Requirements".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

Although the exceptions noted occurred during the prior period under DCFS, the Louisiana Department of Health (LDH) began administration of the Family Independence Temporary Assistance Program (FITAP) and Kinship Care Subsidy Program (KCSP) programs effective October 1, 2025, and proposed the following continuous corrective actions that include formal coaching and active monitoring through supervisory case reviews.

LDH will conduct formal coaching to ensure staff are aware of their responsibilities. This formal coaching will be mandated for eligibility staff identified as inaccurately budgeting income or entering incorrect disability coding, emphasizing the importance of precise and accurate income budgeting and data entry.

In addition to routine case reviews, LDH Supervisors will conduct three additional case reviews for three months as continuous monitoring and corrective measures.

DCFS TANF Consultant will monitor LDH to ensure the corrective action plan is fully executed.

January 30, 2026

Page 2

Should you require additional information, please contact Charles Watkins, Assistant Secretary of Family Support at Charles.Watkins.DCFS@LA.GOV.

Sincerely,



Rebecca Harris

Secretary

cc:	Haley Williams	Deputy Secretary
	Charles Watkins	Assistant Secretary
	Mona Chapman	Deputy Assistant Secretary
	Christopher Bahm	Undersecretary
	Julie Starns	TANF Director
	Sarah Tirrell	General Counsel
	Babur Rehman	Internal Audit Director



State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

February 24, 2026

Note: The Summer EBT Program for Children was administered by the Louisiana Department of Children and Family Services during fiscal year 2025. However, this program will now be administered by the Louisiana Department of Health (LDH) beginning in fiscal year 2026. Therefore, LDH provided a response for this finding which included a corrective action plan.

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls Related to Summer EBT Program for Children Reporting

Dear Mr. Waguespack:

In response to the identified deficiencies in the oversight for Summer EBT Program for Children, the agency submits the following formal response.

The agency acknowledges and concurs in part with the specific finding while clarifying the operational context of the Summer EBT Program for Children. As a newly established administrative initiative launched in 2024, the program operated under a transitional framework where formal data entry and reporting to the Food and Nutrition Service (FNS) were not mandated until January 2025. To facilitate these requirements, staff members had to secure access to the Food Programs Reporting System (FPRS), which necessitated a single user holding dual responsibilities for both data entry and certification. Due to the new implementation of the program and the specific time constraints imposed by the FPRS reporting cycle, the department was initially unaware of the stringent internal control requirements regarding the separation of duties.

Once aware, on August 13, 2025, the department began the process, submitted the required FNS User Access Request Form 674, to comply with the control access with the separation of duties. During this process, on October 1, 2025, the Agency integrated with the Louisiana Department of Health, which required the process to start over again, which caused a delay. The request for additional user certifications to FPRS remains pending. Nevertheless, the Program Manager maintained oversight by performing manual data validations prior to final submission to ensure accuracy.

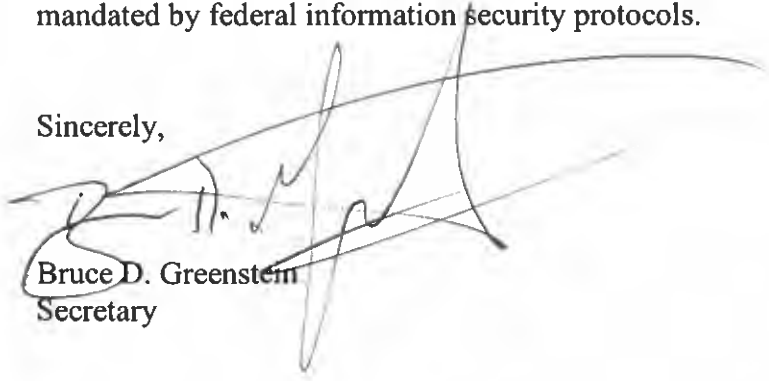
As of February 19, 2026, a formal corrective action plan is currently being executed to resolve the specific Louisiana Legislative Auditor finding related to internal controls. Under the direction of Economic Independence Manager, Yulonda Reed, the

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls Related to Summer EBT Program for Children Reporting
February 24, 2026
Page 2

section has engaged in staff discussions to ensure a comprehensive understanding of the necessary procedural shifts. This adjustment will enforce a strict separation of duties, effectively isolating the functions of data entry from the final certification process to mitigate the risk of error.

The administrative timeline for finalizing this finding is dependent upon the Food and Nutrition Service (FNS) reviewing and granting authorization for the FNS-674 User Access Request Form. This procedural requirement ensures that all personnel involved in data collection or system analysis have the requisite security clearances and system permissions mandated by federal information security protocols.

Sincerely,



Bruce D. Greenstem
Secretary

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Louisiana Department of Children and Family Services

January 30, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804

RE: Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Child Support Cooperation Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Child Support Cooperation Requirements".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

Although the exceptions noted occurred during the prior period under DCFS, the Louisiana Department of Health (LDH) began administration of the Family Independence Temporary Assistance Program (FITAP) and Kinship Care Subsidy Program (KCSP) programs effective October 1, 2025, and proposed the following continuous corrective actions that include annual specialized training, active monitoring, and accountability measures.

LDH Program Consultants will conduct specialized training annually to ensure staff are aware of their responsibilities. This training will emphasize that the compliance information contained within the daily LASES Case Updates report must be acted upon within the 10-day timeframe.

LDH Program Consultants will be tasked with monitoring non-compliant cases, ensuring that the analyst and their supervisor are in receipt of the report and act timely. The LDH Program Consultants will provide LDH leadership with ongoing awareness and oversight for staff who fail to act upon the notification by escalating the information on the 9th day to the Parish Manager and on the 10th day to the Area Director.

DCFS TANF Consultant will monitor LDH to ensure the corrective action plan is fully executed.

January 30, 2026

Page 2

Should you require additional information, please contact Charles Watkins, Assistant Secretary of Family Support at Charles.Watkins.DCFS@LA.GOV.

Sincerely,



Rebecca Harris
Secretary

cc:	Haley Williams	Deputy Secretary
	Charles Watkins	Assistant Secretary
	Mona Chapman	Deputy Assistant Secretary
	Christopher Bahm	Undersecretary
	Julie Starns	TANF Director
	Sarah Tirrell	General Counsel
	Babur Rehman	Internal Audit Director

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Department of Children and Family Services

February 23, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804

Re: Response Management Letter: Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements."

DCFS continuously strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

DCFS concurs that instances were identified where adequate controls were not in place to ensure compliance with subrecipient monitoring requirements related to the Temporary Assistance for Needy Families (TANF) and Foster Care Title IV-E (Foster Care) programs. Management recognizes the importance of properly monitoring and managing subrecipients, including documenting risk assessments, in order to comply with federal regulations and decrease the likelihood of improper payments which may have to be returned to the federal grantor.

Corrective Action Plan

DCFS is improving its internal processes for subrecipient monitoring and risk assessment to reduce the risk of future errors and improve compliance.

- **Corrective Action Planned:**
 - DCFS will ensure that every subaward is clearly identified to the subrecipient as a subaward and that each subrecipient contract includes the following information: (1) Federal Award Identification; (2) All requirements of the subaward, including requirements imposed by federal statutes, regulations, and the terms and conditions of the federal award; and (3) Any additional requirements that the pass-through entity imposes on the subrecipient for the recipient to meet its responsibilities under the federal award.
 - DCFS will implement forms and processes to evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward for purposes of determining the appropriate subrecipient monitoring.

February 23, 2026

Page 2

- DCFS will use the implemented process to monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with federal statutes, regulations, and the terms and conditions of the subaward. In monitoring a subrecipient, DCFS will review financial and performance reports.
- Responsible Contact(s): Ali Bagbey, Procurement Director
- Anticipated Completion Date: June 30, 2026

DCFS believes these actions will address the deficiencies noted in the finding. Management will continue to monitor the effectiveness of these processes to ensure sustained compliance. Should you require additional information, please contact Ali Bagbey, Procurement Director at (225) 342-0277 or Ali.Bagbey.DCFS@la.gov.

Sincerely,



Rebecca Harris
Secretary

cc: Haley Williams, Deputy Secretary
Christopher Bahm Undersecretary
Sarah Tirrel General Counsel
Ali Bagbey Procurement Director
Babur Rehman Internal Audit Director

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Department of Children and Family Services

January 30, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

RE: Noncompliance and Control Weakness related to the Temporary Assistance for Needy Families Work Verification Plan

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance and Control Weakness related to the Temporary Assistance for Needy Families Work Verification Plan".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

Although the exceptions noted occurred during the prior period under DCFS, Louisiana Works began administration of the Strategies to Empower People (STEP) program effective October 1, 2025, and proposed the following continuous corrective actions to standardize documentation and oversight.

Louisiana Works STEP Leadership will issue a memorandum on policy documentation and verification to reinforce a clear and standardized guide regarding acceptable work activity documentation and verification requirements. STEP Supervisors will conduct routine secondary reviews of work activity documentation to confirm accuracy, completeness, and alignment with reported hours. Additionally, targeted quality assurance reviews will be conducted to identify trends, gaps, and training needs.

STEP Leadership will also provide targeted training to STEP Coaches focused on the Work Verification Plan, documentation standards, and federal TANF requirements. Training will emphasize proper case maintenance, verification protocols, and documentation retention. Supervisory expectations related to compliance monitoring will be clearly communicated and outlined in a newly created Standard Operating Procedures manual. The anticipated date of completion and availability is 02/09/2026.

Ongoing compliance monitoring will be conducted by STEP Quality Assurance Consultants, Training Consultants, Managers, and Supervisors. A new requirement has been implemented requiring STEP Managers to review a minimum of two cases per month for each team they supervise.

January 30, 2026

Page 2

DCFS TANF Consultant will monitor Louisiana Works to ensure the corrective action plan is fully executed.

Should you require additional information, please contact Charles Watkins, Assistant Secretary of Family Support at Charles.Watkins.DCFS@LA.GOV.

Sincerely,



Rebecca Harris
Secretary

cc:	Charles Watkins	Assistant Secretary
	Haley Williams	Deputy Secretary
	Mona Chapman	Deputy Assistant Secretary
	Christopher Bahm	Undersecretary
	Julie Starns	TANF Director
	Sarah Tirrell	General Counsel
	Babur Rehman	Internal Audit Director

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Louisiana Department of Children and Family Services

February 19, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804

RE: Noncompliance and Control Weakness over Adoption Assistance Eligibility Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance with and Control Weakness over Adoption Assistance Eligibility Requirements".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

As part of our corrective action plan for this finding, DCFS is updating policy and practice to ensure that a copy of the completed home study is filed in the adoption subsidy case record. In addition, an adoption timeline checklist is being developed and will be incorporated into policy to support consistent documentation and timely completion of required adoption activities.

DCFS will develop and implement training specifically for adoption staff. This training will address the proper completion of required forms as well as the expected timeframes for completing each step in the adoption process.

Should you require additional information, please contact Brett Hanemann, Assistant Secretary of Child Welfare at (504)-439-1775 or Bret.Hanemann.DCFS@LA.GOV.

Sincerely,

Rebecca Harris
Secretary

February 19, 2026

Page 2

cc:	Haley Williams	Deputy Secretary
	Bret Hanemann	Assistant Secretary
	Christopher Bahm	Undersecretary
	Christy Tate	Deputy Assistant Secretary
	Connie Guillory	Deputy Assistant Secretary
	Leslie Calloway	Deputy Assistant Secretary
	Melissa Kenyon	Deputy Assistant Secretary
	Sarah Tirrell	General Counsel
	Shannon Catanzaro	Child Welfare Manager 2
	Babur Rehman	Internal Audit Director

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Louisiana Department of Children and Family Services

March 6, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804

RE: Noncompliance with and Control Weaknesses over Foster Care Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "**Noncompliance with and Control Weaknesses over Foster Care Requirements**".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

As part of our corrective action plan for this finding, DCFS is updating policy and practice to ensure that the retention of documentation associated with criminal records checks and the State Central Registry Clearances for foster/adoptive caregivers are clearly addressed in policy. Policy related to the retention of documentation related to these checks will be reviewed with all DCFS staff in the monthly policy meeting. DCFS will develop and implement training specifically for Home Development staff. This training will address the proper completion of required forms as well as the retention of criminal records checks and State Central Registry Clearances following closure of the foster/adoptive caregiver's home. The anticipated date of completion is June 30, 2026.

DCFS is strengthening internal controls by modernizing the authorization process to require digital approvals. This system upgrade will mandate that service authorizations are finalized before services begin, ensuring all Foster Care payments align with federal and state eligibility requirements. Furthermore, the digital platform will centralize documentation tracking, ensuring continuity of records and compliance even during staff transitions or vacancies. Training will be provided to all Child Welfare administrative and professional-level staff on the new process. The anticipated date of completion is June 30, 2026.

Should you require additional information, please contact Connie Guillory, Assistant Secretary of Child Welfare, at 337-793-0017 or Connie.Guillory.DCFS@LA.GOV.

Sincerely,

Rebecca Harris
Secretary

March 6, 2026

Page 2

cc:	Haley Williams	Deputy Secretary
	Connie Guillory	Assistant Secretary
	Christopher Bahm	Undersecretary
	Christy Tate	Deputy Assistant Secretary
	Leslie Lyons	Deputy Assistant Secretary
	Leslie Calloway	Deputy Assistant Secretary
	Melissa Kenyon	Deputy Assistant Secretary
	Sarah Tirrell	General Counsel
	Babur Rehman	Internal Audit Director

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Department of Children and Family Services

January 17, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804

Dear Mr. Waguespack:

Re: Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act."

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing and maintaining corrective actions to ensure compliance with federal and state regulations.

DCFS concurs that required FFATA subaward information was not entered into the FFATA Subaward Reporting System (FSRS) or the System for Award Management (SAM), as applicable, for certain federal programs during fiscal year 2025, as required by Title 2 CFR Part 170. Management notes that the primary cause of this noncompliance during the current fiscal year was that corrective action data requests were received late in the fiscal year, which limited the Department's ability to complete data validation and upload required information into the applicable reporting systems within the required reporting timeframe.

Corrective Action Plan

DCFS has strengthened and formalized internal controls to ensure the timely identification, collection, and submission of FFATA-required information and to prevent similar timing issues in future periods. Corrective actions include the following:

- **Corrective Action Planned:**
DCFS has implemented revised FFATA reporting procedures that establish internal deadlines for identifying reportable subawards and collecting required data from program and procurement areas. These procedures include defined roles and responsibilities, coordination between Procurement and Fiscal Services, and supervisory review to ensure FFATA data is complete and entered into FSRS or SAM, as applicable, within federally required timeframes. Management will also perform periodic monitoring to verify ongoing compliance.
- **Responsible Contact(s):**
Ali Bagbey, Program Manager, Office of Management and Finance - Procurement, Angela Hebert, Fiscal Director, Office of Management and Finance
- **Anticipated Completion Date:**
December 31, 2026

January 17, 2026

Page 2

DCFS believes these actions address the timing issues that contributed to the fiscal year 2025 noncompliance and will strengthen FFATA reporting compliance going forward. Management will continue to monitor FFATA reporting processes to ensure sustained compliance with federal requirements.

Sincerely,



Rebecca Harris
Secretary

cc: Haley Williams Deputy Secretary
 Christopher Bahm Undersecretary
 Angela Hebert Fiscal Director
 Babur Rehman Internal Audit Director



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

November 18, 2025

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Annual Financial Reporting

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated October 16, 2025 regarding a reportable audit finding related to Inadequate Controls over Annual Financial Reporting. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Annual Financial Reporting

Recommendation: LDH management should strengthen its internal control over the financial reporting process to ensure accuracy of amounts provided to fiscal by program sections. In addition, management should perform a thorough review that will identify preparation errors and correct those errors before submission of reports to OSRAP for inclusion in the state's Annual Comprehensive Financial Report.

LDH Response: LDH partially concurs with the finding and recommendations.

LDH does not concur with this being the fifth consecutive year for this finding. The specific causes and adjustments identified during the FY 2025 review differ from those noted in prior audits.

LDH does concur the Annual Financial Report requires adjustments. The department continues to make progress in identifying and resolving the root causes of reporting variances as they arise.

Mr. Michael J. Waguespack, CPA
LDH Response to Inadequate Controls over Annual Financial Reporting
November 18, 2025
Page 2

Corrective Action Plan: LDH Fiscal has reinforced supervisory review procedures and enhanced coordination between fiscal and program staff to ensure the accuracy and completeness of financial data used in the Annual Financial Report. These efforts include ongoing refinement of review controls and validation processes for data provided by internal and external sources. The anticipated completion date is August 30, 2026.

You may contact Elizabeth Anderson, Accountant Manager 3-MFR at (225) 342-9515 or via email at elizabeth.anderson2@la.gov and Myieshea Dillon, Comptroller-MFR at (225) 342-5701 or via email at myieshea.dillon3@la.gov. The corrective action plan will be monitored by Helen Harris, LDH Fiscal Director.

Sincerely,



Bruce D. Greenstein
Secretary



State of Louisiana

Louisiana Department of Health
Office of Behavioral Health

VIA E-MAIL ONLY

January 14, 2026

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Inadequate Controls over Billing for Behavioral Health Services

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 5, 2026, titled Inadequate Controls over Billing for Behavioral Health Services. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Billing for Behavioral Health Services

Recommendation: LDH management should ensure that agency personnel are adequately monitoring the EQR contract and that the proper validations are being conducted to ensure encounters are coded correctly.

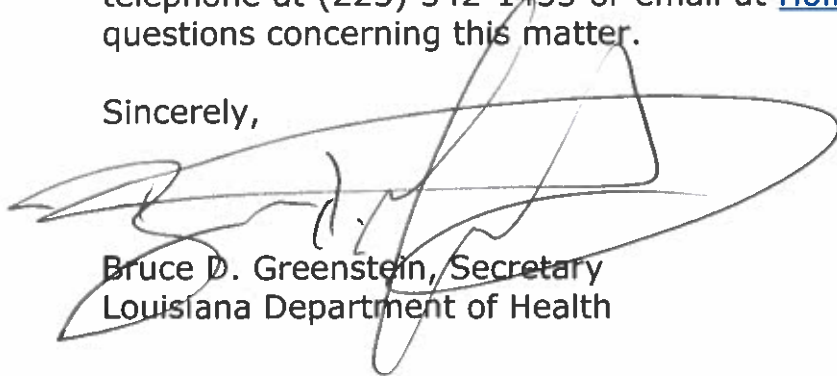
LDH Response: LDH concurs with the recommendation.

Corrective Action Plan: The Office of Behavioral Health and Medicaid staff shall develop additional standards required by CMS for the EQR contractor to ensure the issues raised by the LLA are addressed. Additionally, Internal Audit staff will review the standards and provide an independent evaluation of the adequacy of the solution.

Mr. Michael J. Waguespack, CPA
Inadequate Controls over Billing for Behavioral Health Services
January 14, 2026
Page 2

You may contact Holly Howat, OBH Interim Assistant Secretary, by telephone at (225) 342-1435 or email at Holly.Howat@la.gov with any questions concerning this matter.

Sincerely,

A large, stylized handwritten signature in black ink, appearing to read 'Bruce D. Greenstein', is written over the typed name and title.

Bruce D. Greenstein, Secretary
Louisiana Department of Health



State of Louisiana

Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

February 23, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Internal Controls over Eligibility Determinations

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 27, 2026, titled Inadequate Internal Controls over Eligibility Determinations. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Internal Controls over Eligibility Determinations.

Recommendation: LDH should ensure its employees follow procedures and federal regulations relating to eligibility determinations and redeterminations in the Medicaid and CHIP programs to ensure the case records support the eligibility decisions.

LDH Response: LDH concurs in part with LLA's finding of inadequate internal controls over eligibility determinations.

For the Medicaid finding noted as not accurately processing SNAP renewal, LDH concurs in part. The eligibility determination system accurately processed the SNAP renewal as an administrative renewal. The issue identified was limited to inaccurate automated case note language. This documentation issue did not impact eligibility outcomes and was corrected effective December 2024.

For the 12 Medicaid findings noted as not obtaining required determinations prior to renewing eligibility, LDH concurs.

- Seven (7) findings occurred during the effective period of the \$0 income waiver under Section 1902(e) (14) (A), and the system applied waiver-approved income

Mr. Michael J. "Mike" Waguespack, CPA
 Inadequate Internal Controls Over Eligibility Determinations
 February 23, 2026
 Page 2

verification logic consistent with LDH policy. Following the expiration of the waiver, system logic was updated and completed in August 2025 to align with post-waiver renewal requirements.

- For one (1) finding verification was provided but not reflected in the case record due to analyst execution. This was discussed with the analyst on October 15, 2025.
- For three (3) findings the system retained existing resource information when external asset verification interfaces returned no results, consistent with LDH Asset Verification System (AVS) policy and procedures designed to prevent the introduction of unverifiable data. System logic was updated and completed in October 2025.
- For one (1) finding the system renewed eligibility consistent with existing renewal processing rules. LDH has reviewed this scenario and will evaluate whether additional procedural or system safeguards are appropriate.

For the seven (7) Medicaid findings noted as not obtaining required determinations prior to renewing eligibility which resulted in beneficiaries being invalidly enrolled, LDH concurs in part.

- Six (6) findings resulted in case analysts failing to properly follow policy/procedures prior to determining or continuing eligibility. Ongoing training is in progress.
- For the finding noted as not documenting school enrollment for the beneficiary over age 18 on Children's Choice Waiver, LDH does not concur. School enrollment is not a condition of eligibility; therefore, LDH is not required to not verify school enrollment when determining eligibility. Children's Choice and Support Waiver programs are initiated by the Office of Citizen's with Developmental Disabilities (OCDD) who determines the appropriate waiver program for the beneficiary. (OCDD) notifies LDH of the necessary action or updates to the service type when a transition of waiver services takes place.

For the three (3) CHIP findings noted as not accurately processing SNAP renewal, LDH concurs in part. The eligibility determination system accurately processed the SNAP renewal as an administrative renewal. The issue identified was limited to inaccurate automated case note language. This documentation issue did not impact eligibility outcomes and was corrected effective December 2024.

For the 10 CHIP findings noted as not obtaining required documentation prior to renewing eligibility, LDH concurs.

- Seven (7) findings occurred during the effective period of the \$0 income waiver under Section 1902(e) (14) (A), and the system applied waiver-approved income verification logic consistent with LDH policy. Following expiration of the waiver, system logic was updated in July 2025 to align with post-waiver renewal requirements.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls Over Eligibility Determinations
February 23, 2026
Page 3

- Two (2) findings, the system completed renewals consistent with interface results available at the time of processing. The case record reflected unemployment income; however, interfaces returned no income found.
- One (1) finding the analyst did not verify reported income in adherence with policy and procedures.

For the 10 CHIP findings noted as not obtaining required documentation prior to renewing eligibility which resulted in beneficiaries being invalidly enrolled, LDH concurs in part.

- Two (2) findings, the system completed renewals consistent with interface results available at the time of processing. The case record reflected unemployment income; however, interfaces returned no income found. This system enhancement is in progress.
- Four (4) findings the analyst did not obtain required income verification in adherence with policy and procedures. Training is ongoing.
- One (1) finding did not address unemployment income and household discrepancy. The system completed renewals consistent with interface results available at the time of processing. The case record reflected unemployment income; however, interfaces returned no income found. The clerical staff failed to remove a beneficiary from the household during data entry. Training is ongoing.
- One (1) finding occurred during the effective period of the \$0 income waiver under Section 1902(e) (14) (A), and the system applied waiver-approved income verification logic consistent with LDH policy. Following expiration of the waiver, system logic was updated in August 2025 to align with post-waiver renewal requirements.
- For the two (2) findings noted as not counting all active income found in interfaces, LDH does not concur. The eligibility determination system utilized the highest income reported by LWC at the time of case processing, consistent with LDH policy.

Corrective Actions: LDH will continue to utilize findings from internal case reviews, appeal outcomes, external audit, and other monitoring activities to perform root cause analysis. Where appropriate, LDH has requested system enhancements and will continue to assess system functionality in coordination with Policy, Procedures, and Legal to ensure alignment with program requirements and program integrity.

To reduce recurrence of identified case processing trends, LDH will continue to:

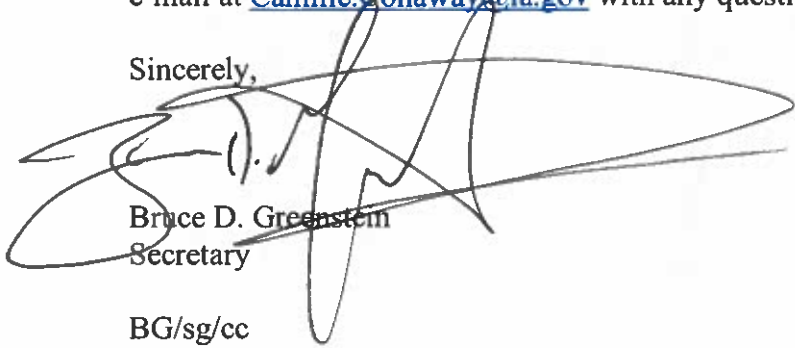
- Assess and update policy and procedures as needed. Provide refresher training for staff.
- Conduct internal supervisory and quality assurance reviews.

These actions are intended to strengthen internal controls while maintaining alignment with federal and state requirements.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls Over Eligibility Determinations
February 23, 2026
Page 4

You may contact Seth Gold, Medicaid Director at (225) 219-7810 or via e-mail at Seth.Gold@la.gov or Camille Conaway, Executive Director Economic Independence via e-mail at Camille.Conaway@la.gov with any questions about this matter.

Sincerely,

A large, stylized handwritten signature in black ink, appearing to be "Bruce D. Greenstein". The signature is written over the printed name and title.

Bruce D. Greenstein
Secretary

BG/sg/cc

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

State of Louisiana

Louisiana Department of Health
Office of Behavioral Health

VIA E-MAIL ONLY

January 9, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: **Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements**

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 22, 2025, titled Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements

Recommendation: OBH management should develop and strengthen its system of internal controls to ensure that subrecipients are provided all required information, an evaluation is performed and documented to determine a subrecipient's risk of noncompliance, and that all subrecipients are adequately monitored to ensure compliance with federal statutes, regulations, and the terms and conditions of the subaward.

LDH Response: OBH Concurs with the finding and recommendation.

Mr. Michael J. Waguespack, CPA
Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements
January 9, 2026
Page 2

Corrective Action: The Office of Behavioral Health (OBH) has implemented the following measures to address and resolve the auditor's recommendations:

1. Develop and strengthen its system of internal controls to ensure that Subrecipients are provided all required information.

Response: OBH has developed and implemented a standardized Subrecipient Subaward Agreement to ensure full compliance with 2 CFR 200.332(b). Effective the start of Fiscal Year 2026, this agreement formally communicates all essential award data, including:

- Federal Award Identification Number (FAIN), date, and project description;
- Unique Entity Identifier (UEI); and
- Assistance Listings Number (ALN).

2. An evaluation is performed and documented to determine a Subrecipient's risk of noncompliance.

Response: To improve fiscal and programmatic oversight of our block grant awards, OBH is developing a Risk Assessment Tool designed to assess each subrecipient's potential for fraud and noncompliance as required by 2 CFR 200.332(c). The final draft of the tool will be completed by January 16, 2026 and mandatory for all subrecipient monitoring activities beginning January 21, 2026.

3. All Subrecipients are adequately monitored to ensure compliance with federal statutes, regulations, and the terms and conditions of the subaward.

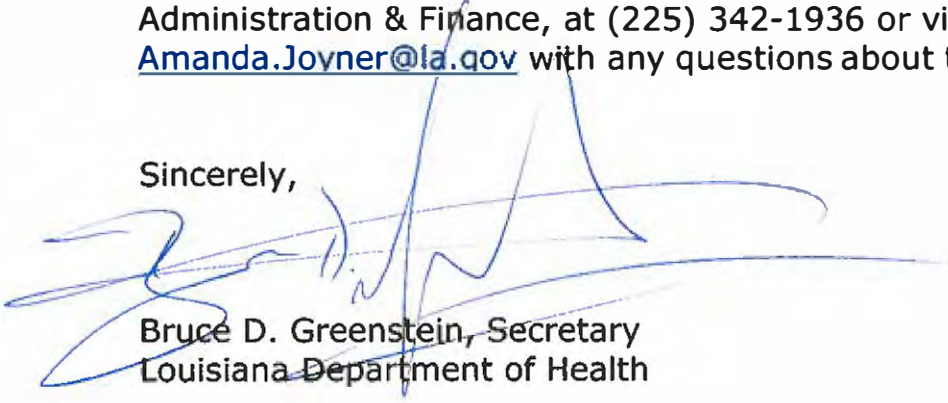
Response: During the period of review, OBH addressed a temporary staffing gap caused by the retirement of the internal auditor responsible for fiscal oversight. Monitoring duties were

Mr. Michael J. Waguespack, CPA
Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements
January 9, 2026
Page 3

successfully reorganized and transitioned to the Grants Management section. OBH refilled the key position in January 2025. Subsequently, OBH updated its Accountability Plan (AP) Monitoring Tool and established a definitive schedule for 2026 subrecipient reviews. This schedule includes both virtual and on-site engagements, as detailed in the 2026 AP Review Calendar.

You may contact Amanda Joyner, OBH Deputy Assistant Secretary, Administration & Finance, at (225) 342-1936 or via e-mail at Amanda.Joyner@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein, Secretary
Louisiana Department of Health

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

November 5, 2025

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Disproportionate Share Hospital Payments

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated October 22, 2025 titled Noncompliance with Disproportionate Share Hospital Payments. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Disproportionate Share Hospital Payments

Recommendation: *LDH should ensure an adequate review of their calculations to verify that all federal payments are included to prevent the department from exceeding the federal DSH allotment in the future.*

LDH Response: LDH concurs with the finding of noncompliance with 2020 disproportionate share hospital payments as the global DSH allotment was exceeded for that FFY.

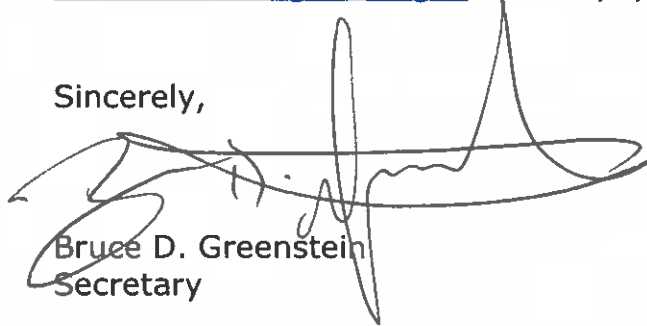
Corrective Action: The department will recoup funds from the facility that was overpaid and return the FFP portion of that overpayment to CMS. The Department will also return the FFP portion of the remaining amount that was payments in excess of the global allotment to CMS.

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Disproportionate Share Hospital Payments
November 5, 2025
Page 2

We have implemented a process to review the available DSH balances to verify that all federal payments are included to prevent the department from exceeding the federal DSH allotment. Any adjustments resulting from potential overpayments which would increase the available DSH state allotment cap shall not be recognized until recoupment is finalized and complete.

You may contact Drew Maranto, LDH Undersecretary at (225) 219-7810 or via e-mail at Drew.Maranto@la.gov or Jackie Cummings, Medicaid Program Manager 4 at (225) 342-7505 or via e-mail at Jackie.Cummings2@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein
Secretary

BG/dm

**State of Louisiana**Louisiana Department of Health
Office of Behavioral Health**VIA E-MAIL ONLY**

January 14, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397**Re: Noncompliance with Earmarking Requirements**

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 12, 2026, titled Noncompliance with Earmarking Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Earmarking Requirements

Recommendation: OBH should strengthen its system of internal controls to ensure that earmarking requirements are not being exceeded.

LDH Response: OBH partially concurs with the finding and recommendation.

Corrective Action: The following addresses the two SUPTRS grants noted as exceeding the 5% set-aside requirement for HIV expenditures resulting in a total of \$341,408 in federal questioned costs.

OBH acknowledges the expenditures exceed the HIV set-aside limit. However, \$157,111 of the \$341,408 in questioned costs is not applicable due to SAMHSA's decision to terminate the SUPTRS ARPA Supplement grant for cause, which removed the obligation to meet

Mr. Michael J. Waguespack, CPA
Noncompliance with Earmarking Requirements
January 14, 2026
Page 2

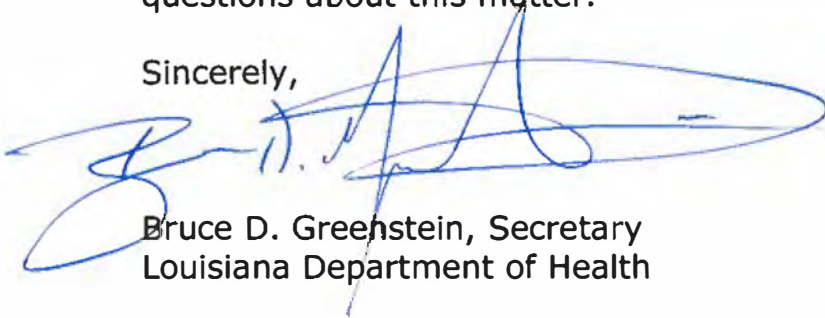
requirements for those services.

To enhance OBH internal controls and ensure strict adherence to earmarking caps, OBH is implementing the following measures:

- Budgetary Alignment: OBH will strictly maintain the 5% statutory cap for HIV services within the annual SUPTRS budget.
- Enhanced Monitoring: In addition to monthly subrecipient expenditure reviews to identify and rectify potential overages, OBH will utilize Accountability Plan (AP) audits to verify that set-aside funds are applied exclusively to mandated services.
- Contractual Enforcement: All subrecipient agreements will now include fixed spending ceilings for HIV services to ensure compliance with the set-aside maximum.

You may contact Amanda Joyner, OBH Deputy Assistant Secretary, at (225) 342-2540 or via e-mail at Amanda.Joyner@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein, Secretary
Louisiana Department of Health

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

December 19, 2025

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Fee-for-Service Provider Revalidation Requirements

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 8, 2025, titled Noncompliance with Fee-for-Service Provider Revalidation Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Fee-for-Service Provider Revalidation Requirements.

Recommendation: LDH should adequately monitor the contractor to ensure all providers are revalidated within the required timeframe in accordance with federal regulations.

LDH Response: LDH concurs with the LLA's finding that 134 Durable Medical Equipment (DME) providers due for their three (3) year revalidation were not completed within the allowable timeframe and three (3) other providers due for their five (5) year revalidation were not completed timely.

Corrective Action: In 2024, LDH identified upcoming revalidations for DME providers, who are required to revalidate every three years. To ensure timely execution, LDH established weekly "Revalidation" meetings with Gainwell Technologies, LDH's contracted vendor, and documented the process.

Revalidation notifications were scheduled for distribution at the end of 2024 to give providers adequate time to meet their deadlines. However, Gainwell Technologies failed to complete the necessary system updates to support the revalidation effort. As a result, the notifications were not sent as committed. This failure caused direct delays in

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Fee-for-Service Provider Revalidation Requirements
December 19, 2025
Page 2

distributing revalidation invitation letters and emails. On December 30th, LDH also identified additional overdue revalidations that Gainwell had not addressed and immediately escalated the issue.

The revalidation process has since been completed and LDH provided updated records reflecting the date providers completed revalidation after June 30, 2025, or were deactivated.

LDH directed Gainwell Technologies to submit a Corrective Action Plan (CAP) outlining how they will prevent a recurrence of this failure. As part of the corrective action plan, Gainwell Technologies created a standard operating procedure (SOP) for the provider enrollment unit to ensure revalidation letters and emails are issued to all providers due for revalidation. The SOP includes quality checks to ensure appropriate tasks are completed by the appropriate team members regarding activities. Additionally, LDH is considering all appropriate options against Gainwell Technologies, including CAPs and potential fines.

You may contact Seth Gold, Medicaid Executive Director, at (225) 219-7810 or via e-mail at Seth.Gold@la.gov or Brandon Bueche, Medicaid Deputy Director, at (225) 384-0460 or via e-mail at Brandon.Bueche@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein
Secretary

BG/sg

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

December 17, 2025

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 4, 2025 titled Noncompliance with Managed Care Provider Enrollment and Screening Requirement. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Managed Care Provider Enrollment and Screening Requirement.

Recommendation: LDH should ensure all providers are screened and enrolled as required by federal regulations.

LDH Response: LDH concurs with the LLA's finding and has determined the factors that resulted in certain providers not being enrolled as required.

Corrective Action: Both system enhancements and procedural modifications are necessary to ensure that all providers are appropriately screened and enrolled. LDH has identified the following contributing factors and has initiated the requisite corrective actions with Gainwell Technologies:

1. Certain Fee-for-Service (FFS) providers undergoing a change of ownership (CHOW) did not have their updated National Provider Identifier (NPI) accurately reflected in the provider enrollment portal, causing them to be classified as unenrolled.

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Managed Care Provider Enrollment and Screening Requirement
December 17, 2025
Page 2

Corrective Action Plan: The strengthening of the current process will ensure that all new CHOW updates received are recorded as part of standard daily operations within both the FFS and Provider Enrollment Portal environments. In parallel, the development of a defined solution path for automating the historical CHOW reconciliation remains underway, with full end-to-end automation identified as a longer-term 2026 priority milestone. This project is presently in tech assessment status.

2. Some providers were not invited to initiate the enrollment process because they did not meet the established eligibility criteria.

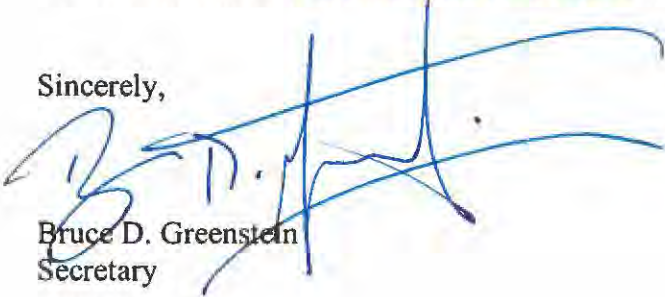
Corrective Action Plan: A comprehensive review of the established inclusion criteria will be conducted to determine which criteria should be amended, retained, or removed. Corresponding procedural and system modifications will be implemented to ensure that all eligible providers are appropriately invited to enroll. Corrective action is expected to be completed by March 31, 2026.

3. Certain durable medical equipment (DME) provider records were configured in a manner that inadvertently excluded them from the active provider population displayed in the enrollment portal.

Corrective Action Plan: A comprehensive review of DME provider records associated with the exclusionary provider cancel reason code 38 will be conducted to identify records eligible for reactivation. Records verified as holding valid and current accreditation will be reprocessed for inclusion in the Provider Enrollment Portal, whereas records with unresolved compliance issues will remain inactive until the required documentation is received. Corrective action is expected to be completed by March 31, 2026.

You may contact Seth Gold, Medicaid Executive Director at (225) 219-7810 or via e-mail at Seth.Gold@la.gov or Brandon Bueche, Medicaid Deputy Director at (225) 384-0460 or via e-mail at Brandon.Bueche@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein
Secretary

BG/sg

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Behavioral Health

December 22, 2025

Michael J. “Mike” Waguespack, CPA,
Louisiana Legislative Auditor
1600 N 3rd Street
Baton Rouge, LA 70802

**RE: Noncompliance with Reporting Requirements for the Federal Funding
Accountability and Transparency Act (FFATA) for the Year Ending June 30,
2025**

Dear Mr. Waguespack,

It has come to my attention the Single Audit of Louisiana performed on Louisiana Department of Health/Office of Behavioral Health (LDH/OBH) has rendered a finding that requires an explanation. As Secretary of LDH, I am committed to ensuring transparency and addressing any concerns raised during the audit process.

First, I would like to express my gratitude to the audit team for their thorough examination of our operations. We value the opportunity to improve and grow through constructive feedback.

It is essential to note that we take these findings seriously and are committed to addressing them promptly. We have already begun implementing corrective measures to rectify the identified issue and prevent recurrence in the future. OBH corrective action plan, which outlines the status of action taken to correct the internal control weakness and finding of noncompliance related to the FFATA reporting requirements for the Block Grants for Substance Use, Prevention, Treatment and Recovery (SUPTRS) program, is as follows:

LLA Request	OBH Response
Issue	Noncompliance with Reporting Requirements for the FFATA
Agree or Disagree	Yes, OBH agrees with LLA finding.

Mr. Michael J. Waguespack, CPA
 Noncompliance with Reporting Requirements for the FFATA
 December 22, 2025
 Page 2

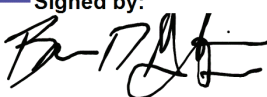
LLA Request	OBH Response
Planned Corrective Action	(1) OBH is updating its internal control procedures to include the FFATA Reporting Requirements, in accordance with 2 CFR Part 170. (2) OBH developed a FFATA Data Form, to obtain information on its Subrecipients to include the entity's name, unique Entity ID (UEI), address, principle place of performance(s), congressional district, summary of Federal subaward(s) and executive compensation information. Subrecipients will be required to certify the accuracy and completeness of their information submitted. Subrecipients will also be required to provide supporting documentation upon request. (3) OBH will update SAM.gov to include OBH SUPTRS FY2025 FFATA Reporting Data.
Responsible Person	Holly Howat, Interim OBH Assistant Secretary
Planned Completion Date	(1) December 31, 2025 (2) December 31, 2025. See attached draft FFATA Certification Data Form. (3) January 9, 2026

Furthermore, I have attached a copy of the OBH FFATA Data Form to substantiate our explanations and demonstrate our commitment to compliance and continuous improvement.

I want to assure you that LDH remains dedicated to upholding the highest standards of integrity, transparency, and accountability. We appreciate the opportunity to address the audit findings and welcome any further inquiries or feedback.

Thank you for your attention to this matter. Should you require additional information or clarification, please do not hesitate to contact me directly.

Sincerely,

Signed by:

 A1A38309C9B84C0...

Bruce D. Greenstein, Secretary
 Louisiana Department of Health

February 26, 2026

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana, 70804-9397

RE: FY 2025 Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's findings related to the Special Tests and Provisions Requirements. Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues identified by your staff. During this period, the institution was modernizing its Time & Effort framework via PeopleSoft, implementing revised PER (personnel change request) routing, and establishing a post-award monitoring process.

LSUHSC-S **CONCURS** with your recommendations for addressing the finding. The timeliness issues identified in the key control have been addressed, and corrective actions have been implemented to ensure proper functioning going forward.

Recommendation:

Management should monitor changes in effort for key personnel and verify that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations. Management should also ensure the Time & Effort monitoring forms are completed timely to ensure compliance with Special Tests & Provisions requirements.

Response and Corrective Action Plan

LSUHSC-S is continuing to strengthen the management, internal controls, and efficiency of sponsored programs management. We have now established our Managing Effort policy to clarify that cost share is required if committed effort is not being charged to a project budget for any reason. We also modified our Cayuse award routing to include the Budget Office and General Accounting if the award record indicates that there will be any institutional cost sharing. This process is now automated and will ensure the setup of cost share accounts is incorporated into the account setup process, where it was a separate and "after the fact" process previously. Additionally, LSUHSC-S will implement a PI Eligibility Policy preventing gratis faculty from serving as PIs in the future.

Time & Effort Certifications: LSUHSC-S implemented the PeopleSoft Time & Effort certification system in January 2025, with quarterly certifications for biweekly employees and semiannual certifications for monthly employees. These certifications are the official after-the-fact documentation required by 2 CFR 200. Related institutional directives—AD 4.4 (Time & Effort Reporting Certification) and AD 4.10 (Effort Commitment – Managing Effort on Sponsored Projects)—were revised with an effective date of July 1, 2025, and accompanied by FAQs and distributed training/guidance to campus stakeholders. Importantly, each of the 8 exceptions for the key control had timely official PeopleSoft effort certifications.

Quarterly Effort Monitoring Tool (Key Control): Quarterly Effort Monitoring spreadsheets are used as the key control for monitoring effort prior to certification. This quarterly review provides an essential, structured “point in time” checkpoint that allows PIs and departments to identify discrepancies early and correct them before the official PeopleSoft effort certification is finalized. The control issues identified during the audit period were attributable to early-stage implementation of new systems and processes. LSUHSC-S has taken corrective action in several areas, including automating the workflow via AdobeSign, assigning a dedicated staff member to monitor the process, and incorporating escalation procedures to ensure timely return of the monitoring tool.

Per our Effort Commitment — Managing Effort policy, quarterly reviews are one monitoring tool among several, including monthly ledger reviews by departments, and PER reviews, where any effort reallocation routes to OSP Post Award for assessment of sponsor rules and prior-approval needs prior to approving the change institutionally. While these complimentary controls support the overall monitoring structure, they do not replace the Quarterly Effort Review Spreadsheet as the key control.

Prior Approval Improvements: To strengthen compliance with 2 CFR 200.308, LSUHSC-S implemented the electronic *InfoReady Change in Senior/Key Personnel Request* on May 1, 2025, now the primary tool for routing prior-approval requests. Integration with PER3 ensures OSP Post Award can deny personnel changes until sponsor approval is obtained. Automated reminders began April 1, 2025.

Name of Contacts Responsible for Action Plan:

Ramey Benfield, Chief Financial Officer & Vice Chancellor for Finance and Administration

Ashley Krukowski, Executive Director, Office for Sponsored Programs

Valarie White, Director, Office for Sponsored Programs, Pre-Award Administration

Tracy Calvert, Director, Office for Sponsored Programs, Post Award Administration

Estimated Completion Date: June 30th, 2026

Conclusion

LSUHSC-S considers that the implementation of the PeopleSoft effort certification system, revised effort and cost transfer directives, the InfoReady prior-approval

workflow, and automation of the Quarterly Effort Monitoring tool will address the auditors' concerns and provide a strong, sustainable compliance framework that will be further demonstrated in the next audit cycle.

If you have any questions or require additional information, please contact me at 318-675-6327 or via email at ramey.benfield@lsuhs.edu

Sincerely,

Ramey Benfield

Ramey Benfield (Feb 27, 2026 07:34:03 CST)

Ramey Benfield, PhD, MBA, MS
Vice Chancellor for Finance and Administration
Chief Financial Officer

Lester Johnson

Lester Johnson (Feb 27, 2026 12:44:33 CST)

Lester W. Johnson, MD
Interim Senior Vice Chancellor LSU Health Shreveport
Interim Dean, LSUHS School of Medicine



Jonathan Rouege

Executive Director

August 5, 2025

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Audit Period: Year End June 30, 2024

The Road Home Corporation d/b/a Louisiana Land Trust (LLT) respectively submits the following corrective action plan for the year ended June 30, 2024.

Condition: Louisiana Land Trust (LLT) does not have adequate controls in place to ensure that LLT credit card transactions and bank accounts are properly monitored and comply with its own policies and federal program regulations, increasing the risk of theft and fraud.

Actions to be taken –

1. Management concurs and has taken action to make certain that all credit card transactions/statements as well as all bank accounts are monitored on a regular basis to ensure that each account reconciles properly.
2. Management has changed its internal procedures and reassigned responsibilities to staff to help ensure proper checks and balance take place on a regular basis.
3. Management has worked with our new outside CPA firm to integrate all accounts into our bookkeeping system to allow for automatic transaction reconciliations.

If there are any questions regarding the actions taken, please feel free to reach out and let me know.

Thanks,

Jonathan Rouege
Executive Director

11100 Mead Road, Suite 200 * BATON ROUGE, LA 70816 * WWW.LALANDTRUST.US

OFFICE: (225) 395-0777 * TOLL FREE: (866) 615-7999 * FAX: (225) 448-5085 * TDD – TTY: (800) 846-5277

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*Student Tuition Assistance and Revenue Trust Program
Louisiana's 529 College Savings Program
A Program of the Board of Regents
602 North Fifth Street
Baton Rouge, LA 70802
(800) 259-5626 (225) 219-1012
www.startsaving.la.gov*

September 22, 2025

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804

Re: Noncompliance and Control Weakness Over Gear Up Scholarships

Dear Mr. Waguespack,

Thank you for your diligence in conducting the recent audit of the Student Tuition Assistance and Revenue Trust Programs (START).

We have carefully reviewed the audit finding and concur with the assessment of "Noncompliance and Control Weakness Over Gear Up Scholarship" for the period ending December 31, 2024.

Management has contacted the grantor for further instructions for returning the unspent scholarship funds to the grantor. Porsche Harris, START Director, will be responsible to ensure compliance with federal regulations for the return of GEAR UP funds or the redistribution as well as the development of written policies and procedures and staff compliance with that information in accordance with federal regulations. Anticipated completion date is December 31, 2025.

We value your ongoing partnership and appreciate the cooperation of your staff throughout the audit process. Please let me know if you have any questions or require further information.

Sincerely,

Dr. Kim Hunter-Reed
Commissioner of Higher Education, Board of Regents
Chair, Louisiana Tuition Trust Authority



Office of the Vice President for Research,
Innovation, and Economic Development

P. O. Box 43610 • Lafayette, LA 70504-3610

Office: (337) 482-5811

Fax: (337) 482-5102

Université des Académies

February 26, 2026

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 N. 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Waguespack,

Please find below the University's management response to the audit finding titled "Control Weakness and Noncompliance with Special Tests and Provisions Requirements."

Management Response

The University concurs with the finding.

This letter is provided in response to the audit finding related to Special Tests and Provisions requirements. The audit identified that UL Lafayette did not have adequately designed controls to ensure compliance with federal award requirements related to key personnel effort. Specifically, the auditors noted that key personnel were not involved in the project at the level required by the federal award or proposal submissions, prior approvals for changes in effort were not obtained from the federal grantor agency or pass-through entity when required, and time and effort certifications for key personnel were not sufficient to certify that the required level of effort was met.

Additionally, the audit determined that UL Lafayette did not have adequate controls in place to monitor key personnel effort on a timely basis to ensure required effort levels were maintained and that prior written approvals were obtained when applicable. The auditors further noted that annual and semiannual certifications alone were not sufficient to timely detect changes in key personnel effort that would require prior approval.

Our primary focus has been on ensuring that salaries charged to sponsored projects were accurate and did not exceed approved budgetary limits as required by sponsors. We are actively developing and implementing a documented procedure for effort reporting to address this issue going forward.

Corrective Action Plan

Dr. Kumer Das, the Interim Vice President of Research, Innovation and Economic Development will be responsible with overseeing all corrective actions to address this finding and strengthen compliance with federal key personnel effort monitoring requirements. The following corrective actions have been implemented or are in progress:

1. Realignment of Research Administration Functions

- Effective May 29, 2025, pre-award and post-award operations were consolidated under the Vice President for Research. This structural realignment strengthens oversight, improves coordination of proposal commitments and post-award monitoring, and enhances accountability across the grant lifecycle.

2. Comprehensive Business Process Mapping

- The University engaged Ellucian to conduct a comprehensive review of end-to-end grant management workflows. This process mapping initiative evaluated roles, responsibilities, and control points related to proposal development, award setup, payroll distribution, and effort certification. Knowledge transfer sessions have been scheduled for March and April 2026 with Ellucian consultants to support implementation of revised procedures and internal control enhancements.

3. Effort Tracking, Reconciliation, and Certification

To address the identified deficiencies, the University is implementing the following control enhancements:

- *Pre-Award Commitment Review:*
At the time of proposal submission, Pre-Award staff will review and document key personnel effort commitments to ensure proposed effort is reasonable, attainable, and aligned with institutional responsibilities. A centralized key personnel commitment tracker is under development and will be implemented by March 31, 2026.
- *Award-Level Commitment Reconciliation:*
Upon receipt of an award, the tracker will be updated to reflect sponsor-approved effort commitments. This will establish the baseline for post-award monitoring.
- *Quarterly or Semester-Based Effort Reviews:*
In addition to formal bi-annual certification cycles, the University will implement quarterly or semester-based internal effort reviews to provide timely identification of changes in key personnel commitment levels. The revised Standard Operating Procedure (SOP) will reflect this change.
- *Ongoing Monitoring and Payroll Reconciliation:*
Based on effort reviews, Post-Award will perform reconciliations of payroll charges and compare actual effort to committed effort levels. Variances will be reviewed with the Principal Investigator. Where reductions in effort exceed sponsor thresholds (e.g., greater than 25% reduction or disengagement exceeding three months), the Office of Research Administration and Compliance (ORAC) will determine whether prior approval or sponsor notification is required and will document the resolution.

**Office of the Vice President for Research,
Innovation, and Economic Development**

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Université des Acadiens

The University remains committed to making continuous improvements and appreciates your understanding of support as we address these challenges.



Dr. Kumer Das
Interim Vice President, Office of Research,
Innovation, and Economic Development



Dr. Ramesh Kolluru
President



February 20, 2026

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 N. 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Waguespack,

Please find below the University's management response to the audit finding titled "Noncompliance with Subrecipient Monitoring Requirements".

Management Response

The University concurs with the finding.

This letter is provided in response to the audit finding related to Subrecipient Monitoring Compliance requirements. The audit identified that UL Lafayette did not adequately monitor subrecipients of the Research and Development (R&D) Cluster Programs.

While the University has focused on established subrecipient monitoring procedures intended to address federal compliance requirements, we acknowledge that documentation supporting certain monitoring activities—specifically risk assessments, evidence of financial and performance report reviews, and elements required within select subaward agreements—was not consistently maintained or readily available.

We are actively developing and implementing documented procedures to address this requirement going forward.

Corrective Action Plan

Dr. Kumer Das, the Interim Vice President of Research, Innovation and Economic Development will be responsible with overseeing all corrective actions to address this finding and strengthen compliance with federal subrecipient monitoring requirements. The following corrective actions have been implemented or are in progress:

1. Hiring of Subaward Coordinator

- A dedicated Subaward Coordinator position was filled in October of 2025 to centralize responsibility for subrecipient monitoring, invoice review, and compliance oversight for FY26 going forward.

2. Enhanced Monitoring Oversight

- A centralized subaward tracker was created at the beginning of February 2026. It is being used by the coordinator to track each subrecipient and their monitoring requirements. The tracker will allow the

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coordinator to perform risk assessments and acquire audit reports on a yearly basis. It will also be utilized to track and acquire financial and performance reports as per each subaward document.

3. Development and Implementation of Written Procedures

- Formal written procedures for subrecipient monitoring are being developed and implemented. These procedures will establish standardized processes for conducting and documenting risk assessments, collecting and reviewing audit reports, maintaining complete subaward records, reviewing invoices and performance reports, and documenting monitoring activities. Written procedures for subrecipient monitoring are in progress and are expected to be completed by the end of March 2026.

4. Training and Accountability

- Subrecipient Monitoring training was stepped up to bring the new Subaward Coordinator in line with Federal Subrecipient Monitoring requirements. We have held meetings with Attain, a consulting firm and sought guidance from colleagues at other Universities.

The University remains committed to ensuring full compliance with all subrecipient monitoring requirements and to maintaining strong stewardship of public funds.



Dr. Kumer Das
Interim Vice President, Office of Research,
Innovation, and Economic Development



Dr. Ramesh Kolluru
President

APPENDIX C

**Findings and Recommendations
Index by State Agency
for the Year Ended June 30, 2025**

STATE OF LOUISIANA
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APPENDIX D

Summary Schedule of Prior Audit Findings for the Year Ended June 30, 2025

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

* = Repeat findings are shown separately below; however, separate Schedule of Prior Audit Finding Forms from management are not provided when the status is consistent across prior years and there are no unresolved questioned costs.

Fiscal Year	Single Audit Page No.	Initial Year of Finding	Finding Number	Finding Title
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Financial Statement Findings

Department of Treasury:

2024	13	2024	2024-001	Inadequate Controls over Preparation of Financial Reporting Information
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Louisiana Department of Health:

2024	15	2021	2024-002	Inadequate Controls over Annual Financial Reporting	
*	2023	15	2021	2023-002	Inadequate Controls over Annual Financial Reporting
*	2022	16	2021	2022-002	Inadequate Controls over Annual Financial Reporting
*	2021	17	2021	2021-003	Inadequate Controls over Annual Financial Reporting

Federal Award Findings

Department of Children and Family Services:

2024	22	2023	2024-003	Control Weakness and Noncompliance Related to Cost Allocation Process	
2023	22	2023	2023-003	Control Weakness Related to Cost Allocation Process	
2024	54	2024	2024-020	Control Weakness over Social Services Block Grant Expenditures	
2024	55	2024	2024-021	Unauthorized Employee Fuel Transactions	
2023	24	2023	2023-004	Improper Employee Activity in Federal Programs	
2022	32	2022	2022-008	Improper Employee Activity in Federal Programs	
2023	50	2021	2023-019	Noncompliance with and Control Weakness over Social Services Block Grant Activities Allowed or Unallowed	
2023	70	2023	2023-030	Weakness in Controls over Payroll	
2022	53	2016	2022-020	Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan	
*	2019	52	2016	2019-019	Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan
*	2016	80	2016	2016-032	Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan
2022	55	2022	2022-021	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act	

Department of Education:

2022	56	2022	2022-022	Weaknesses in Controls over Child Care and Development Fund Grants
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Executive Department - Division of Administration - Louisiana Office of Community Development:

2024	35	2021	2024-009	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
2023	35	2011	2023-010	Inadequate Recovery of Small Rental Property Program Loans
2022	34	2011	2022-009	Inadequate Recovery of Small Rental Property Program Loans
2021	43	2011	2021-012	Inadequate Recovery of Small Rental Property Program Loans
2023	37	2021	2023-011	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery
2022	36	2021	2022-010	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery
2021	47	2021	2021-014	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery

Assistance Listing Numbers	Federal Questioned Costs	Current Status of Finding	Current Status of Questioned Costs	Page No.
N/A	\$0	Fully Corrected	N/A	D-9
N/A	\$0	Partially Corrected; Repeat in FY 2025 (Finding 2025-001), p. 13	N/A	D-10
N/A	\$0		N/A	
N/A	\$0		N/A	
N/A	\$0		N/A	
10.551, 10.561, 93.558, 93.563, 93.658, 93.667	\$4,685	Partially Corrected; Repeat in FY 2025 (Finding 2025-002), p. 18	Unresolved	D-12
10.551, 10.561, 93.563, 93.658, 93.667, 96.001	\$10,749	Partially Corrected	Unresolved	D-13
93.667	\$0	Not Corrected	N/A	D-15
93.658, 93.667	\$37,746	Fully Corrected	Unresolved	D-17
10.542, 10.551, 10.561, 10.649, 93.090, 93.556, 93.558, 93.563, 93.597, 93.599, 93.603, 93.645, 93.658, 93.659, 93.667, 93.669, 93.671, 93.674, 96.001	\$16,349	Fully Corrected	Unresolved	D-18
10.551, 10.561	\$20,433	Fully Corrected	Unresolved	D-19
93.667	\$16,251,174	Fully Corrected	Resolved	D-20
96.001	\$0	Fully Corrected	N/A	D-21
93.558	\$0	Partially Corrected	N/A	D-22
93.558	\$0		N/A	
93.558	\$0		N/A	
93.558, 93.658	\$0	Partially Corrected	N/A	D-23
93.575	\$90,136	Fully Corrected	Resolved	D-24
14.228	\$0	Partially Corrected	N/A	D-25
14.228	\$9,555,233	Partially Corrected	Unresolved	D-26
14.228	\$2,635,609	Partially Corrected	Unresolved	D-27
14.228	\$4,335,784	Partially Corrected	Unresolved	D-28
14.228	\$56,116	Partially Corrected	Unresolved	D-29
14.228	\$121,650	Partially Corrected	Unresolved	D-30
14.228	\$901,739	No Further Action Needed	No Further Action Needed	D-31

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

* = Repeat findings are shown separately below; however, separate Schedule of Prior Audit Finding Forms from management are not provided when the status is consistent across prior years and there are no unresolved questioned costs.

Fiscal Year	Single Audit Page No.	Initial Year of Finding	Finding Number	Finding Title
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Governor's Office of Homeland Security and Emergency Preparedness:

2024	79	2023	2024-035	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
*	2023	72	2023-031	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

Louisiana Department of Health:

2024	56	2024	2024-022	Inadequate Controls over and Noncompliance with Matching and Reporting Requirements Related to the Cost Share Process	
*	2024	58	2019	2024-023	Inadequate Controls over Billing for Behavioral Health Services
*	2023	53	2019	2023-021	Inadequate Controls over Billing for Behavioral Health Services
*	2022	60	2019	2022-025	Inadequate Controls over Billing for Behavioral Health Services
*	2021	118	2019	2021-055	Inadequate Controls over Billing for Behavioral Health Services
*	2020	102	2019	2020-046	Inadequate Controls over Billing for Behavioral Health Services
*	2019	58	2019	2019-022	Inadequate Controls over Billing for Behavioral Health Services
2024	59	2023	2024-024	Inadequate Controls over Reporting and Matching Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs	
*	2023	54	2023-022	Inadequate Controls over Reporting and Other Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs	
2024	61	2023	2024-025	Inadequate Controls over Waiver and Support Coordination Service Providers	
*	2023	56	2023-023	Inadequate Controls over Waiver and Support Coordination Service Providers	
2024	64	2020	2024-026	Inadequate Internal Controls over Eligibility Determinations	
*	2023	59	2020	2023-024	Inadequate Internal Controls over Eligibility Determinations
*	2022	65	2020	2022-028	Inadequate Internal Controls over Eligibility Determinations
*	2021	128	2020	2021-060	Inadequate Internal Controls over Eligibility Determinations
*	2020	112	2020	2020-051	Inadequate Internal Control over Eligibility Determinations
2024	67	2023	2024-027	Noncompliance with and Inadequate Controls over Maternity Kick Payments	
2023	62	2023	2023-025	Noncompliance with and Inadequate Controls over Maternity Kick Payments	
2024	69	2024	2024-028	Noncompliance with Disproportionate Share Hospital Payments	
2024	70	2018	2024-029	Noncompliance with Managed Care Provider Enrollment and Screening Requirement	
*	2023	64	2018	2023-026	Noncompliance with Managed Care Provider Enrollment and Screening Requirement
*	2022	67	2018	2022-029	Noncompliance with Managed Care Provider Enrollment and Screening Requirement
*	2021	131	2018	2021-061	Noncompliance with Managed Care Provider Enrollment and Screening Requirement
*	2020	114	2018	2020-052	Noncompliance with Managed Care Provider Enrollment Requirement
*	2019	73	2018	2019-030	Noncompliance with Managed Care Provider Enrollment Requirement
*	2018	71	2018	2018-028	Noncompliance with Managed Care Provider Enrollment Requirement
2024	71	2024	2024-030	Noncompliance with Medicaid Federal Matching and Reporting Requirements Related to a Means of Financing Reallocation	
2024	73	2022	2024-031	Weakness in Controls over and Noncompliance with Provider Overpayments	
*	2023	65	2022	2023-027	Weakness in Controls over and Noncompliance with Provider Overpayments
*	2022	70	2022	2022-031	Weakness in Controls over and Noncompliance with Provider Overpayments
2023	51	2021	2023-020	Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements	
2022	59	2021	2022-024	Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements	

Assistance Listing Numbers	Federal Questioned Costs	Current Status of Finding	Current Status of Questioned Costs	Page No.
97.029, 97.039	\$0	Fully Corrected	N/A	D-32
97.029	\$0		N/A	
93.778	\$87,591,863	Fully Corrected	Resolved	D-33
93.767, 93.778	\$0	Partially Corrected; Repeat in FY 2025 (Finding 2025-018), p. 42	N/A	D-34
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$1,429,611		Resolved in FY 2023	
93.767, 93.778	\$0	Fully Corrected	N/A	D-36
93.767, 93.778	\$14,944,898		Resolved in FY 2024	
93.778	\$17,402	Fully Corrected	Resolved	D-37
93.778	\$23,569		Resolved in FY 2024	
93.767, 93.778	\$34,835	Not Corrected; Repeat in FY 2025 (Finding 2025-019), p. 44	Resolved	D-38
93.767, 93.778	\$232,275		Resolved in FY 2024	
93.767, 93.778	\$77,983		No Further Action Needed in FY 2023	
93.767, 93.778	\$2,716		No Further Action Needed in FY 2022	
93.767, 93.778	\$18,143		No Further Action Needed in FY 2021	
93.767, 93.778	\$172,802	Fully Corrected	Unresolved	D-40
93.767, 93.778	\$967,137	Fully Corrected	Resolved	D-41
93.778	\$4,225,716	Not Corrected; Repeat in FY 2025 (Finding 2025-021), p. 48	Resolved	D-42
93.767, 93.778	\$0	Not Corrected; Repeat in FY 2025 (Finding 2025-024), p. 52	N/A	D-44
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$0		N/A	
93.778	\$0		N/A	
93.778	\$168,070,442	Fully Corrected	Unresolved	D-46
93.767, 93.778	\$0	Fully Corrected	N/A	D-47
93.767, 93.778	\$0		N/A	
93.767, 93.778	\$0		N/A	
93.778	\$128,211	Fully Corrected	Unresolved	D-48
93.778	\$765,564	Fully Corrected	Unresolved	D-49

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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Fiscal Year	Single Audit Page No.	Initial Year of Finding	Finding Number	Finding Title
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Louisiana Department of Health - Office of Public Health:

2024	74	2024	2024-032	Inadequate Controls over and Noncompliance with Federal Financial Reporting
2023	67	2020	2023-028	Inadequate Controls over Payroll
* 2022	23	2020	2022-004	Inadequate Controls over Payroll
* 2021	26	2020	2021-005	Inadequate Controls over Payroll
* 2020	25	2020	2020-006	Inadequate Controls over Payroll

Louisiana State University and Related Campuses:

2024	76	2024	2024-033	Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center
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Louisiana State University at Shreveport:

2024	41	2024	2024-012	Failure to Return Title IV Funds in Required Time Frames
2024	43	2024	2024-013	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Louisiana State University Health Sciences Center – New Orleans:

2024	44	2024	2024-014	Control Weakness over Direct Loans Monthly Reconciliations
2024	46	2024	2024-015	Inaccurate Reporting of Student Enrollment Status

Louisiana State University Health Sciences Center - Shreveport:

2024	24	2019	2024-004	Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements
* 2023	68	2019	2023-029	Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements
* 2022	75	2019	2022-034	Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements
* 2021	144	2019	2021-069	Weakness in Controls with Special Tests and Provisions Requirements
* 2020	128	2019	2020-061	Weakness in Controls with Special Tests and Provisions Requirements
* 2019	84	2019	2019-036	Weakness in Controls with Special Tests and Provisions Requirements
2024	26	2019	2024-005	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
2023	28	2019	2023-006	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
2022	25	2019	2022-005	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
* 2021	31	2019	2021-007	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
* 2020	29	2019	2020-008	Weaknesses in Controls over Federal Research and Development Expenses
* 2019	85	2019	2019-037	Weaknesses in Controls over Federal Research and Development Expenses

Louisiana Tech University:

2024	77	2024	2024-034	Misappropriation of Research and Development Cluster Funds
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Assistance Listing Numbers	Federal Questioned Costs	Current Status of Finding	Current Status of Questioned Costs	Page No.
93.069	\$0	Fully Corrected	N/A	D-50
93.069, 93.940	\$0	Fully Corrected	N/A	D-51
10.557, 93.069, 93.323, 93.940	\$0		N/A	
10.557, 21.019, 93.069, 93.323, 93.940	\$0		N/A	
21.019, 93.069, 93.940	\$3,151		Resolved in FY 2021	
93.307, 93.393, 93.847, 93.866	\$0	Fully Corrected	N/A	D-52
84.063, 84.268	\$101,159	Fully Corrected	Resolved	D-53
84.063, 84.268	\$0	Partially Corrected	N/A	D-54
84.268	\$0	Fully Corrected	N/A	D-55
84.268	\$0	Fully Corrected	N/A	D-56
12.420, 43.001, 93.113, 93.121, 93.213, 93.273, 93.393, 93.395, 93.396, 93.837, 93.838, 93.839, 93.846, 93.847, 93.853, 93.855, 93.859, 93.865, 93.866, 93.867	\$0	Partially Corrected; Repeat in FY 2025 (Finding 2025-003), p. 19	N/A	D-57
93.859	\$0		N/A	
93.853, 93.859	\$0		N/A	
93.393, 93.859	\$0		N/A	
93.837, 93.855, 93.859	\$0		N/A	
93.859	\$0	N/A	N/A	
12.420, 43.001, 93.113, 93.213, 93.273, 93.307, 93.393, 93.396, 93.399, 93.837, 93.846, 93.847, 93.853, 93.855, 93.859, 93.866, 93.867	\$2,686	Fully Corrected	Resolved	D-59
43.001, 43.003, 43.008, 93.113, 93.213, 93.273, 93.393, 93.396, 93.399, 93.837, 93.847, 93.853, 93.855, 93.859, 93.865	\$2,619	Fully Corrected	Resolved	D-61
10.310, 43.001, 93.113, 93.121, 93.213, 93.393, 93.395, 93.396, 93.399, 93.837, 93.839, 93.846, 93.853, 93.855, 93.859, 93.867, 93.928	\$29,397	Fully Corrected	Resolved	D-63
43.001, 43.003, 43.008, 47.074, 93.107, 93.113, 93.121, 93.213, 93.253, 93.273, 93.393, 93.395, 93.396, 93.399, 93.837, 93.838, 93.846, 93.847, 93.853, 93.855, 93.859, 93.865, 93.867, 93.898, 93.918, 93.928, 93.994	\$0		N/A	
12.420, 93.113, 93.121, 93.273, 93.393, 93.395, 93.396, 93.837, 93.847, 93.855, 93.859, 93.867	\$0		N/A	
93.395, 93.853, 93.859	\$0		N/A	
93.242, 93.853	\$206,451	Fully Corrected	Resolved	D-65

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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Fiscal Year	Single Audit Page No.	Initial Year of Finding	Finding Number	Finding Title
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Louisiana Workforce Commission:

	2024	37	2019	2024-010	Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements
*	2023	39	2019	2023-012	Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements
*	2022	38	2019	2022-011	Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements
*	2021	56	2019	2021-019	Noncompliance with Subrecipient Monitoring Requirements
*	2020	43	2019	2020-014	Noncompliance with Subrecipient Monitoring Requirements
*	2019	38	2019	2019-011	Noncompliance with Subrecipient Monitoring Requirements
	2024	39	2023	2024-011	Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act
*	2023	41	2023	2023-013	Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act

Southern University at Baton Rouge:

	2024	47	2024	2024-016	Control Weakness over and Noncompliance with Enrollment Reporting
	2024	49	2024	2024-017	Control Weakness over and Noncompliance with Return of Title IV Funds
	2024	51	2024	2024-018	Inadequate Internal Controls and Noncompliance with Cash Management Requirements
	2023	47	2021	2023-017	Control Weakness over Higher Education Emergency Relief Fund Requirements
*	2022	47	2021	2022-016	Control Weakness over Higher Education Emergency Relief Fund Requirements
*	2021	100	2021	2021-044	Control Weaknesses over Higher Education Emergency Relief Fund Requirements

University of Louisiana at Lafayette:

	2024	30	2021	2024-006	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
	2023	31	2021	2023-007	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
	2022	28	2021	2022-006	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
*	2021	38	2021	2021-009	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
	2024	32	2024	2024-007	Noncompliance with Period of Performance Requirements
	2024	33	2021	2024-008	Noncompliance with Subrecipient Monitoring Requirements
*	2023	33	2021	2023-008	Noncompliance with Subrecipient Monitoring Requirements
*	2022	30	2021	2022-007	Noncompliance with Subrecipient Monitoring Requirements
*	2021	39	2021	2021-010	Noncompliance with Subrecipient Monitoring Requirements

University of Louisiana at Monroe:

	2024	52	2024	2024-019	Noncompliance and Inadequate Controls over Direct Loan Monthly Reconciliations
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Assistance Listing Numbers	Federal Questioned Costs	Current Status of Finding	Current Status of Questioned Costs	Page No.
17.258, 17.259, 17.278	\$0	Fully Corrected	N/A	D-66
17.258, 17.259, 17.278	\$0		N/A	
17.258, 17.259, 17.278	\$0		N/A	
17.258, 17.259, 17.278	\$0		N/A	
17.258, 17.259, 17.278	\$0		N/A	
17.258, 17.259, 17.278	\$0		N/A	
17.258, 17.259, 17.278	\$0	Fully Corrected	N/A	D-67
17.258, 17.259, 17.278	\$0		N/A	
84.063, 84.268	\$0	Partially Corrected	N/A	D-68
84.063, 84.268	\$39,555	Partially Corrected	Resolved	D-70
84.063, 84.268	\$0	Fully Corrected	N/A	D-72
84.425F	\$0	Fully Corrected	N/A	D-73
84.425F	\$1,878,773		Resolved in FY 2023	
84.425E, 84.425F, 84.425J	\$900		Resolved in FY 2022	
47.050, 93.242, 93.855	\$18,707	Not Corrected; Repeat in FY 2025 (Finding 2025-004), p. 21	Unresolved	D-74
10.unknown, 11.431, 16.unknown, 47.050, 47.070, 47.083, 81.049, 81.086, 93.855, 93.RD29, 97.067	\$612		Unresolved	D-75
10.912, 10.923, 10.924, 10.931, 14.228, 15.424, 47.041, 93.575, 93.596, 93.855, 93.865, 97.067	\$4,520		No Further Action Needed	D-76
15.957, 43.008, 47.070, 47.076, 93.242, 93.855, 93.RD29	\$11,482		Resolved in FY 2022	
43.008, 81.089	\$63,790	Fully Corrected	Unresolved	D-78
12.431, 15.424, 47.083, 81.086, 93.855	\$0	Partially Corrected; Repeat in FY 2025 (Finding 2025-005), p. 23	N/A	D-79
43.008, 47.050, 47.083, 93.855	\$0		N/A	
11.417, 47.076, 47.083	\$0		N/A	
47.076, 93.855	\$0		N/A	
84.268	\$0	Partially Corrected	N/A	D-80



John Fleming, MD
LOUISIANA STATE TREASURER

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October 23, 2025

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-001, Page 13
Entity Name	Department of Treasury
Finding Title	Inadequate Controls over Preparation of Financial Reporting Information
Initial Year of Repeat Finding (<i>if applicable</i>)	N/A
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	N/A
Federal Grantor Agency (ies)	N/A
Assistance Listing Number (s)	N/A
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	None
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 10, 2025

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-002, pages 15-17
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over annual Financial Reporting
Initial Year of Repeat Finding <i>(if applicable)</i>	2021
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2021-003, 2022-002, 2023-002
Federal Grantor Agency (ies)	N/A
Assistance Listing Number (s)	N/A
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	<u>Implemented</u> : Engagement of subject matter experts, training initiatives, review/approval enhancements, and error analysis protocols.

	<p><u>In progress:</u> Continued refinement of reasonableness tests, comparison/analysis tools, and OSRAP clarifications.</p> <p><u>Outcome:</u> Despite progress, audit adjustments tied to financial reporting mean the deficiency has not been fully resolved, and the finding will carry forward into FY 2025.</p>
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State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024 – 003, pg. 22
Entity Name	360 - Department of Children & Family Services
Finding Title	Control Weakness and Noncompliance Related to Cost Allocation Process
Initial Year of Repeat Finding <i>(if applicable)</i>	2023
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2023-003
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of Health & Human Services
Assistance Listing Number (s)	10.551/561, 93.558/563/658/667, 96.001
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$4,685
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	No costs have been recovered.
Status of Finding	Partially Corrected
Description of Finding Status	The Cost Allocation Unit will update the Public Assistance Cost Allocation Plan (PACAP) to include any cost pool information when changes occur. Plan updates will be submitted semi-annually as expected.



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Sing Audit Report Year	2023
Finding Reference Number	2023 – 003, pg. 22
Entity’s Name	360 - Department of Children & Family Services
Finding Title	Control Weakness Related to Cost Allocation Process
Initial Year of Finding	2023
All Prior Year Finding Reference Numbers for Repeat Findings (if applicable)	
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of Health & Human Services, Social Security Administration
Assistance Listing Number (s)	10.551/561, 93.563/658/667, 96.001
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$10,749
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Feds have not been in contact with DCFS to negotiate or to discuss the questioned cost
Status of Finding	Partially Corrected
Provide a description of the finding status	The Cost Allocation Unit has implemented a review process to ensure that supporting data is accurate prior to processing monthly statistics. The Program Consultant will run all reports used by the Cost Allocation Unit each month and submit the reports to the Program Manager for approval. The Program Manager will verify the accuracy of the report dates and supporting

November 20, 2025

Page 2

	documentation, sign the reports, and return them to the Program Consultant for processing monthly stats.
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State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024 – 020, pg.54
Entity Name	360 - Department of Children & Family Services
Finding Title	Control Weakness over Social Services Block Grant Expenditures
Initial Year of Repeat Finding <i>(if applicable)</i>	2024
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
Assistance Listing Number (s)	93.667
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$0
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Not Corrected
Description of Finding Status	The corrective actions developed for the 2024-020 findings have been determined insufficient to fully address the control weaknesses identified. Although the Corrective Action of automating the 211, 212, and 213 TIPS forms into DocuSign has shown success, there are still control weaknesses related to the 106b authorizations. There was also a control weakness noted in the segregation of duties between the certifier and the approver on the TIPS documents. To

	<p>address this, 106bs will be added to DocuSign to automate the process and make the forms more readily available for proof of authorizations. There will also be an automation to the process for segregation of duties and an update to the policy related to the 106b form. A repository is being developed to house 106b approvals for monitoring and audit purposes.</p>
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State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (from most recent Single Audit report)	2024 – 021, pg. 55
Entity Name	360 - Department of Children & Family Services
Finding Title	Unauthorized Employee Fuel Transactions
Initial Year of Repeat Finding (if applicable)	2024
All Prior Year Finding Reference Numbers for Repeat Finding (if applicable)	
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.658/667
Pass-Through Entity Name (if applicable)	
Amount of Questioned Costs in Finding	\$37,746
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	\$32,555 has been recouped by ACF through a negative grant award.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action has been taken.



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023 – 004, pg.24
Entity Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Programs
Initial Year of Repeat Finding <i>(if applicable)</i>	2023
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of Health & Human Services, Social Security Administration
Assistance Listing Number (s)	10.542/551/561/649, 93.090/556/558/563/597/599/603/645/658 /659/667/669/671/674, 96.001
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$16,349
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	No costs recovered at this time.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2022
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2022 – 008, pg.32
Entity Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Programs
Initial Year of Repeat Finding <i>(if applicable)</i>	2022
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	
Federal Grantor Agency (ies)	U.S. Department of Agriculture
Assistance Listing Number (s)	10.551/561
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$20,433
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	\$11,850 has been recovered
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023 – 019, pg. 50
Entity Name	360 - Department of Children & Family Services
Finding Title	Noncompliance with and Control Weakness over Social Services Block Grant Activities Allowed or Unallowed
Initial Year of Repeat Finding <i>(if applicable)</i>	2021
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2021-052
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.667
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$16,251,174
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	DCFS received a letter dated 10/04/2024 from ACF revising their conclusion. Originally, ACF stated SSBG may not be used to pay salaries of intended beneficiaries as a social service, such as in a work program. However, ACF revised their conclusion that this restriction is not intended to prohibit the use of funds for payment of wages of non-beneficiaries who are providing services directed at the goals of SSBG.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023 – 030, pg.70
Entity Name	360 - Department of Children & Family Services
Finding Title	Weakness in Controls over Payroll
Initial Year of Repeat Finding <i>(if applicable)</i>	2023
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	
Federal Grantor Agency (ies)	Social Security Administration
Assistance Listing Number (s)	96.001
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$0
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action has been taken.



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2022
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2022 – 020, pg.53
Entity Name	360 - Department of Children & Family Services
Finding Title	Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan
Initial Year of Repeat Finding <i>(if applicable)</i>	2016
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2019-019, 2016-032
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
Assistance Listing Number (s)	93.558
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$0
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	Louisiana Works STEP personnel are utilizing the FileNet and TuaPath systems to store work activity documentation and working to fully engage all participants in work activities. Their progress will be continuously monitored. There is no anticipated completion date for this corrective action.



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

Single Audit Report Year	2022
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2022 – 021, pg.55
Entity Name	360 - Department of Children & Family Services
Finding Title	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
Initial Year of Repeat Finding <i>(if applicable)</i>	2022
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
Assistance Listing Number (s)	93.558/658
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$0
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	Corrective action is in process. However, due to the timeline of implementation, conflicting obligations, large amounts of information not received until July/August, and limited staff with access to the system, not all information was received and entered by the Fiscal year close.



LOUISIANA DEPARTMENT OF EDUCATION

Schedule of Prior Audit Findings

Finding Reference Number	2022-022
Entity's Name	Education, Department of
Finding Title	Weaknesses in Controls over Child Care and Development Fund Grants
Single Audit Report Year	2022
Initial Year of Finding	2022
Page Number (from Single Audit report)	56
Federal Grantor Agency (ies)	U.S Department of Health and Human Services
CFDA Number (s)	93.575
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	\$90,136
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The LDOE has been able to resolve \$69,463 of the noted questioned costs. The LDOE has submitted the remaining \$20,673.24 to the Louisiana Department of Revenue for collections.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Louisiana Believes.

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-009, p.35
Entity Name	Executive Department – Division of Administration – Louisiana Office of Community Development
Finding Title	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
Initial Year of Repeat Finding (<i>if applicable</i>)	2021
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2021-013
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
Assistance Listing Number (s)	14.228
Pass-Through Entity Name (<i>if applicable</i>)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	LOCD has corrected the inaccuracies reported. LOCD continues to review policies and procedures for FFATA compliance to properly establish and implement adequate internal controls. LOCD has since revised processes to make FFATA entries more frequently to prevent delays in reporting.

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023-010, p.35
Entity Name	Executive Department – Division of Administration – Louisiana Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Initial Year of Repeat Finding <i>(if applicable)</i>	2011
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2022-009, 2021-012, 2020-011, 2019-009, 2018-015, 2017-011, 2016-017, 2015-011, 2014-006, 2013-007, 2012. 2011
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
Assistance Listing Number (s)	14.228
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$9,555,233
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to LOCD
Status of Finding	Partially Corrected
Description of Finding Status	LOCD continues to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Single Audit Report Year	2022
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2022-009, p.34
Entity Name	Executive Department – Division of Administration – Louisiana Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Initial Year of Repeat Finding (<i>if applicable</i>)	2011
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2021-012, 2020-011, 2019-009, 2018-015, 2017-011, 2016-017, 2015-011, 2014-006, 2013-007, 2012. 2011
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
Assistance Listing Number (s)	14.228
Pass-Through Entity Name (<i>if applicable</i>)	
Amount of Questioned Costs in Finding	\$2,635,609
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to LOCD
Status of Finding	Partially Corrected
Description of Finding Status	LOCD continues to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
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Schedule of Prior Audit Findings

Single Audit Report Year	2021
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2021-012, p.43
Entity Name	Executive Department – Division of Administration – Louisiana Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Initial Year of Repeat Finding <i>(if applicable)</i>	2011
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2020-011, 2019-009, 2018-015, 2017-011, 2016-017, 2015-011, 2014-006, 2013-007, 2012, 2011
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
Assistance Listing Number (s)	14.228
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$4,335,784
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to LOCD
Status of Finding	Partially Corrected
Description of Finding Status	LOCD continues to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
 GOVERNOR



TAYLOR F. BARRAS
 COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023-011, p.37
Entity Name	Executive Department – Division of Administration – Louisiana Office of Community Development
Finding Title	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery
Initial Year of Repeat Finding <i>(if applicable)</i>	2021
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2022-010; 2021-014
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
Assistance Listing Number (s)	14.228
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$56,116
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	LOCD 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 LOCD.
Status of Finding	Partially Corrected
Description of Finding Status	The 2016 Restore Louisiana Homeowner Assistance Program is now closed and all noncompliant applicants have been identified and placed in recapture. LOCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD.

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Single Audit Report Year	2022
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2022-010, p.36
Entity Name	Executive Department – Division of Administration – Louisiana Office of Community Development
Finding Title	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery
Initial Year of Repeat Finding <i>(if applicable)</i>	2021
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2021-014
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
Assistance Listing Number (s)	14,228
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$121,650
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	LOCD 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 LOCD.
Status of Finding	Partially Corrected
Description of Finding Status	The 2016 Restore Louisiana Homeowner Assistance Program is now closed and all noncompliant applicants have been identified and placed in recapture. LOCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD.

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Single Audit Report Year	2021
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2021-014, p.47
Entity Name	Executive Department – Division of Administration – Louisiana Office of Community Development
Finding Title	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery
Initial Year of Repeat Finding <i>(if applicable)</i>	2021
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	None
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
Assistance Listing Number (s)	14.228
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	\$901,739
Status of Questioned Costs	No Further Action Needed
Brief Description of Status of Questioned Costs	It has been two years since the audit report in which the finding occurred and submitted to the Federal clearinghouse. The Federal agency (HUD) is not currently following up with the state on the audit finding and no management decision was issued.
Status of Finding	No Further Action Needed
Description of Finding Status	It has been two years since the audit report in which the finding occurred and submitted to the Federal clearinghouse. The Federal agency (HUD) is not currently following up with the state on the audit finding and no management decision was issued.

**Governor's Office of Homeland Security And Emergency Preparedness
State of Louisiana**

JEFF LANDRY
GOVERNOR



JASON P MAHFOUZ
BRIGADIER GENERAL
DIRECTOR

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-035; 79
Entity Name	111 – Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
Initial Year of Repeat Finding <i>(if applicable)</i>	2023
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2023-031; 72
Federal Grantor Agency (ies)	U.S Department of Homeland Security
Assistance Listing Number (s)	97.029, 97.039
Pass-Through Entity Name <i>(if applicable)</i>	
Amount of Questioned Costs in Finding	NA
Status of Questioned Costs	NA
Brief Description of Status of Questioned Costs	NA
Status of Finding	Fully corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-022, pages 56-57
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over and Noncompliance with Matching and Reporting Requirements Related to the Cost Share Process
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$87,591,863
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	The \$87,591,863 was never reported on the CMS-64, and no federal funds were drawn. As such, there are no questioned costs to resolve.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 10, 2025

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-023, pages 58-60
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over Billing for Behavioral Health Services
Initial Year of Repeat Finding <i>(if applicable)</i>	2019
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2019-022, 2020-046, 2021-055, 2022-025, 2023-021
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.767, 93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	LDH’s contractor, Myers & Stauffer, has expanded their already existing encounter reconciliation study (CMS EQR Protocol #5) to sample encounters against the SBHS

	<p>fee schedule on a biannual basis in order to determine discrepancies and identify whether or not claims were paid inappropriately by the MCEs. Subsequent report methodologies have been consistently updated in order to enhance the scope and increase the sample size. Additionally, responses and corrective action plans related to published reports have been requested from all managed care organizations in order to ensure identified errors have been isolated and resolutions have been established and implemented. Further adjustments and refinements have, and will continue to be, incorporated into the methodology associated with the review/audit in order to produce the most effective analysis and remediation. To date, this has included, as noted, an expanded scope and increased sample size, along with the exclusion of known providers who have a negotiated rate with the MCEs outside of the fee schedule, and inclusion of location modifiers in the review. Myers & Stauffer's review encompasses the entire SBHS fee schedule and all codes and rates. Further, reconciliation of previous audits have been conducted, based upon data collected.</p>
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 10, 2025

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-024, pages 59-61
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over Reporting and Matching Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs
Initial Year of Repeat Finding <i>(if applicable)</i>	2023
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2023-022
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.767, 93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-025, pages 61-64
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over Waiver and Support Coordination Service Providers
Initial Year of Repeat Finding <i>(if applicable)</i>	2023
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2023-023
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$17,402
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	The questioned cost was returned on the 6/30/2025 CMS-64.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-026, pages 64-66
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Internal Controls over Eligibility Determinations
Initial Year of Repeat Finding <i>(if applicable)</i>	2020
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2020-051, 2021-060, 2022-028, 2023-024
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.767, 93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$34,835
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	Questioned costs were returned on the 6/30/25 CMS 64 & CMS 21.
Status of Finding	Not Corrected
Description of Finding Status	LDH will continue the process of reviewing findings from internal case reviews, system bugs, appeal cases, external audits, or other sources and then incorporate any

	corrections into policy/procedure updates, refresher trainings, reminder memos, and staff meetings.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-027, pages 67-68
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Noncompliance with and Inadequate Controls over Maternity Kick Payments
Initial Year of Repeat Finding <i>(if applicable)</i>	2023
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2023-025
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.767, 93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$172,802
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	LDH needs to identify the support for the repayment of the questioned costs which was made via the CMS 64 report.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
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October 10, 2025

Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023-025, pages 62-63
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Noncompliance with and Inadequate Controls over Maternity Kick Payments
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.767, 93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$967,137
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	\$662,565 FFP returned in QE 12.31.23; remaining costs questioned by LLA were appropriate payments for services provided.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-028, page 69
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Noncompliance with Disproportionate Share Hospital Payments
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$4,225,716
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	Questioned costs were returned on the 6/30/25 CMS-64 expenditure report.
Status of Finding	Not Corrected
Description of Finding Status	A process has been implemented to review the available DSH balances to verify all federal payments are included to prevent the department from exceeding the federal DSH

	allotment. Any adjustments resulting from potential overpayments which would increase the available DSH state allotment cap shall not be recognized until recoupment is finalized and complete.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-029, pages 70-71
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Noncompliance with Managed Care Provider Enrollment and Screening Requirement
Initial Year of Repeat Finding <i>(if applicable)</i>	2018
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2018-028, 2019-030, 2020-052, 2021-061, 2022-029, 2023-026
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.767, 93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Not Corrected
Description of Finding Status	Both system enhancements and procedural modifications are necessary to ensure that all providers are appropriately screened and enrolled.

	<ol style="list-style-type: none">1. The strengthening of the current process will ensure that all new CHOW updates received are recorded as part of standard daily operations within both the FFS and Provider Enrollment Portal environments. In parallel, the development of a defined solution path for automating the historical CHOW reconciliation remains underway, with full end-to-end automation identified as a longer-term 2026 priority milestone. This project is presently in tech assessment status.2. A comprehensive review of the established inclusion criteria will be conducted to determine which criteria should be amended, retained, or removed. Corresponding procedural and system modifications will be implemented to ensure that all eligible providers are appropriately invited to enroll. Corrective action is expected to be completed by March 31, 2026.3. A comprehensive review of DME provider records associated with the exclusionary provider cancel reason code 38 will be conducted to identify records eligible for reactivation. Records verified as holding valid and current accreditation will be reprocessed for inclusion in the Provider Enrollment Portal, whereas records with unresolved compliance issues will remain inactive until the required documentation is received. Corrective action is expected to be completed by March 31, 2026.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-030, pages 71-72
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Noncompliance with Medicaid Federal Matching and Reporting Requirements Related to a Means of Financing Reallocation
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$168,070,442
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	LDH needs to identify the support for the repayment of the questioned costs which was made via the CMS 64 report.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
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Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-031, pages 73-74
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Weakness in Controls over and Noncompliance with Provider Overpayments
Initial Year of Repeat Finding <i>(if applicable)</i>	2022
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2022-031, 2023-027
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.767, 93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
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January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023-020, pages 51-52
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements
Initial Year of Repeat Finding <i>(if applicable)</i>	2021
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2021-054, 2022-024
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$128,211
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	LDH needs to identify the support for the repayment of the questioned costs which was made through the claims recycle process and will be submitted via the CMS 64 report.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

Single Audit Report Year	2022
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2022-024, pages 59-60
Entity Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements
Initial Year of Repeat Finding <i>(if applicable)</i>	2021
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2021-054
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.778
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$765,564
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	Resolution of questioned costs pending CMS decision letter. Currently, CMS’ decision on this finding is – “Open. CMS will monitor through completion of corrective action”.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 19, 2025

Revised Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-032, page 74
Entity Name	326 – Louisiana Department of Health – Office of Public Health
Finding Title	Inadequate Controls over and Noncompliance with Federal Financial Reporting
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
Assistance Listing Number (s)	93.069
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 19, 2025

Revised Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023-028, page 67
Entity Name	326 – Louisiana Department of Health – Office of Public Health
Finding Title	Inadequate Controls over Payroll
Initial Year of Repeat Finding <i>(if applicable)</i>	2020
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2020-006, 2021-005, 2022-004
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
Assistance Listing Number (s)	93.069, 93.940
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action taken.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-033, p. 76
Entity Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
Assistance Listing Number (s)	93.307, 93.393, 93.847, 93.866
Pass-Through Entity Name <i>(if applicable)</i>	University of Alabama Birmingham
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-012, p. 41
Entity Name	Louisiana State University at Shreveport
Finding Title	Failure to Return Title IV Funds in Required Time Frames
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	U.S. Department of Education
Assistance Listing Number (s)	84.063, 84.268
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$101,159
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	Questioned costs have been refunded to the U.S. Department of Education and/or applicable student.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-013, p. 43
Entity Name	Louisiana State University at Shreveport
Finding Title	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	U.S. Department of Education
Assistance Listing Number (s)	84.063, 84.268
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	LSUS partnered with a cybersecurity and compliance solutions company and underwent a GLBA compliance assessment and an external penetration test during the week of 6/2/25. LSUS is also in the process of evaluating vendors for IT risk assessment services with the aim of establishing a recurring, annual IT risk assessment beginning in 2026. The finding is not fully corrected due to LSUS taking the time necessary to fully draft, finalize, approve, and publish its new information security policies and standards as well as to fully review vendors for IT risk assessment services.

Accounting Services

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	Finding # 2024-014 Page # 44
Entity Name	Louisiana State University Health Sciences Center - New Orleans
Finding Title	Control Weakness over Direct Loans Monthly Reconciliations
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	Federal Direct Student Loans
Assistance Listing Number (s)	84.268
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken

Accounting Services

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	Finding # 2024-015 Page # 46
Entity Name	Louisiana State University Health Sciences Center - New Orleans
Finding Title	Inaccurate Reporting of Student Enrollment Status
Initial Year of Repeat Finding <i>(if applicable)</i>	N/A
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	N/A
Federal Grantor Agency (ies)	Federal Direct Student Loans
Assistance Listing Number (s)	84.268
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken

Schedule of Prior Audit Findings

Single Audit Report Year	FY2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-004, p. 24
Entity Name	Louisiana State University Health Sciences Center - Shreveport
Finding Title	Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements
Initial Year of Repeat Finding <i>(if applicable)</i>	2019
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2023-029, 2022-034, 2021-069, 2020-061, 2019-036
Federal Grantor Agency (ies)	U.S. Department of Defense; National Aeronautics & Space Administration; U.S. Department of Health & Human Services
Assistance Listing Number (s)	12.420, 43.001, 93.113, 93.121, 93.213, 93.273, 93.393, 93.395, 93.396, 93.837, 93.838, 93.839, 93.846, 93.847, 93.853, 93.855, 93.859, 93.865, 93.866, 93.867
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$0
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A

Status of Finding	Partially Corrected
Description of Finding Status	<p>OSP Pre-Award previously utilized Microsoft Forms for requests to changes in key personnel on grants. However, in order to better track requests through final approval, Pre-Award moved to an electronic “Change in Senior/Key Personnel Request” form that is submitted through InfoReady. This is the primary method for requesting and initiating prior approval requests for changes in key personnel effort. Once the request is approved, the Director of Post-Award and the business manager are notified of the change that has been approved by the sponsoring agency (as applicable). This change was implemented on May 1st, 2025.</p> <p>Additionally, as part of the PER (change in personnel funding source request) process, the Director of Post Award is an approver for any personnel effort changes related to sponsored awards. If a “Change in Senior/Key Personnel Request” has not received sponsor approval at the time the PER3 is routed, Post Award will deny the request until sponsor approval has been received.</p> <p>Finally, as of 04/01/25, Pre-Award has scheduled auto-generated email reminders to PIs and departments that instruct when and how to request the prior approval. Reminders of prior approval request requirements have been included in Research Matters newsletters sent to faculty and staff for several months.</p>

Schedule of Prior Audit Findings

Single Audit Report Year	FY2024
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2024-005, p. 26
Entity Name	Louisiana State University Health Sciences Center - Shreveport
Finding Title	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
Initial Year of Repeat Finding <i>(if applicable)</i>	2019
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2023-006, 2022-005, 2021-007, 2020-008, 2019-037
Federal Grantor Agency (ies)	U.S. Department of Defense; National Aeronautics & Space Administration; U.S. Department of Health & Human Services
Assistance Listing Number (s)	12.420, 43.001, 93.113, 93.213, 93.273, 93.307, 93.393, 93.396, 93.399, 93.837, 93.846, 93.847, 93.853, 93.855, 93.859, 93.866, 93.867
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$2,686
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	For payroll adjusting entries, LSUHSC-S did not provide sufficient

	documentation to determine whether adjustments were allowable per the award, which resulted in questioned costs totaling \$2,686. After further review, the costs related to the salary cap and the payroll adjustments were allowable, they were just not sufficiently justified to the auditors.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken

Schedule of Prior Audit Findings

Single Audit Report Year	FY2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023-006, p. 28
Entity Name	Louisiana State University Health Sciences Center - Shreveport
Finding Title	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
Initial Year of Repeat Finding <i>(if applicable)</i>	2019
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2022-005, 2021-007, 2020-008, 2019-037
Federal Grantor Agency (ies)	National Aeronautics & Space Administration, U.S. Department of Health & Human Services
Assistance Listing Number (s)	43.001, 43.003, 43.008, 93.113, 93.213, 93.273, 93.393, 93.396, 93.399, 93.837, 93.847, 93.853, 93.855, 93.859, 93.865
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	\$2,619
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	LSUHSC-S agreed that full month salary was transferred in error. The questioned costs were unresolved as of 06/30/24. Department staff turnover resulted in a delay in the

	<p>return of funds to NIH. However, measures have been taken and the funds in the amount of \$5,506.23 (including direct and indirect costs) have been returned via ACH payment, effective 1/30/25.</p>
Status of Finding	Fully corrected
Description of Finding Status	Corrective action was taken

Schedule of Prior Audit Findings

Single Audit Report Year	FY2022
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2022-005, p.25
Entity Name	Louisiana State University Health Sciences Center - Shreveport
Finding Title	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
Initial Year of Repeat Finding (<i>if applicable</i>)	2019
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2021-007, 2020-008, 2019-037
Federal Grantor Agency (ies)	U.S. Department of Agriculture; National Aeronautics & Space Administration; U.S. Department of Health & Human Services
Assistance Listing Number (s)	10.310, 43.001, 93.113, 93.121, 93.213, 93.393, 93.395, 93.396, 93.399, 93.837, 93.839, 93.846, 93.853, 93.855, 93.859, 93.867, 93.928
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	\$29,397
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	Amounts were correctly recorded and reported to NIH for the COBRE awards (\$28,324) and are therefore are considered allowable. LSUHSC-S processed corrections and returned funds to NIH totaling \$883 prior to 6/30/24. The remaining \$190.00 in questioned cost were not included in any drawdowns so no refunds are required.

Status of Finding	Fully corrected
Description of Finding Status	Corrective action was taken.



LOUISIANA TECH UNIVERSITY

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	Finding Reference: 2024-034 Page Number: 77
Entity Name	Louisiana Tech University
Finding Title	Misappropriation of Research and Development Cluster Funds
Initial Year of Repeat Finding (<i>if applicable</i>)	NA
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	NA
Federal Grantor Agency (ies)	National Institute of Health
Assistance Listing Number (s)	93.242, 93.853
Pass-Through Entity Name (<i>if applicable</i>)	NA
Amount of Questioned Costs in Finding	\$206,451
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	Louisiana Tech University received insurance claim proceeds on June 20, 2025, and remitted payment in the amount of \$206,450.81 on June 30, 2025 to the out-of-state university impacted by the cyber fraud incident.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken



LOUISIANAWORKS

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-010, p. 37
Entity Name	Louisiana Workforce Commission
Finding Title	Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements
Initial Year of Repeat Finding (<i>if applicable</i>)	2019
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2023-012, 2022-011, 2021-019, 2020-014, 2019-011
Federal Grantor Agency (ies)	U.S. Department of Labor
Assistance Listing Number (s)	17.258, 17.259, 17.278
Pass-Through Entity Name (<i>if applicable</i>)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.

Attachment 1



Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-011 p. 39
Entity Name	Louisiana Workforce Commission
Finding Title	Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act
Initial Year of Repeat Finding (<i>if applicable</i>)	2023
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2023-013
Federal Grantor Agency (ies)	U.S. Department of Labor
Assistance Listing Number (s)	17.258, 17.259, 17.278
Pass-Through Entity Name (<i>if applicable</i>)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully corrected
Description of Finding Status	Corrective action was taken

Attachment 1



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

Comptroller's Office
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 (225) 771-5600 Fax (225) 771-5793
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 (225) 771-0041 Ext 200 (225) 771-0035

Bursar/Student Operations
 (225) 771-2580 Fax (225) 771-3221
 Collections & Receivables
 (225) 771-0041 Ext 200 (225) 771-0035

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-016, p. 47
Entity Name	Southern University at Baton Rouge
Finding Title	Control Weakness over and Noncompliance with Enrollment Reporting
Initial Year of Repeat Finding (<i>if applicable</i>)	2024
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	N/A
Federal Grantor Agency (ies)	U.S. Department of Education
Assistance Listing Number (s)	84.063, 84.268
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	<p>A communication plan was deployed at the Academic Affairs's Opening Institute on Teaching and Learning Excellence to reinforce and clarify expectations for enrollment verification and attendance tracking. To date, three enrollment verification webinar-type presentations were held in January, June, and August 2025, respectively.</p> <p>Additionally, training sessions were conducted for Enrollment Management and Registrar's</p>



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Office staff, focusing on federal compliance, NSLDS reporting timelines, and the impact of inaccuracies on financial aid disbursements. Weekly, SMART Goal meetings have been established to promote accountability and to monitor progress and impact of our corrective action(s).

The University has upgraded Intelliboard to enhance tracking of active and inactive students and to monitor enrollment changes in real time.

Management is implementing automation for beginning-of-term and end-of-term processes, with a focus on enrollment status reporting within Banner 9 to reduce manual intervention and prevent future errors.

In addition, standardized enrollment reporting measures have been implemented, including alignment of academic calendars, faculty training with required acknowledgements, and enhancements to the student withdrawal process. Instructional staff have received training designed to support timely and accurate monitoring and reporting of student attendance.

Since the full anticipated completion date for the corrective action plan was February 2025, this will remain an ongoing process subject to continuous review and refinement to ensure institutional compliance.



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Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-017, p. 49
Entity Name	Southern University at Baton Rouge
Finding Title	Control Weakness over and Noncompliance with Return of Title IV Funds
Initial Year of Repeat Finding (<i>if applicable</i>)	2024
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	N/A
Federal Grantor Agency (ies)	U.S. Department of Education
Assistance Listing Number (s)	84.063, 84.268
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	\$39,555
Status of Questioned Costs	Resolved
Brief Description of Status of Questioned Costs	The amount of \$33,700 returned because three students did not have a return amount needed.
Status of Finding	Partially Corrected
Description of Finding Status	The corrective actions include Alignment of Academic Calendars, Faculty Training and Acknowledgement, and Enhancements to the Withdrawal Process. Management has implemented standardized enrollment reporting measures including alignment of academic calendars, faculty training with required acknowledgements, and enhancements to the student withdrawal process. Instructional staff have received training designed to support timely and



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	<p>accurate monitoring and reporting of student attendance.</p> <p>Since the full anticipated completion date for the corrective action plan was February 2025, this will remain an ongoing process subject to continuous review and refinement to ensure institutional compliance.</p>
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Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-018, p. 51
Entity Name	Southern University at Baton Rouge
Finding Title	Inadequate Internal Controls and Noncompliance with Cash Management Requirements
Initial Year of Repeat Finding (<i>if applicable</i>)	2024
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	N/A
Federal Grantor Agency (ies)	U.S. Department of Education
Assistance Listing Number (s)	84.063, 84.268
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective Action was taken.



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Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number <i>(from most recent Single Audit report)</i>	2023-017, p. 47
Entity Name	Southern University at Baton Rouge
Finding Title	Control Weakness over Higher Education Emergency Relief Fund Requirements
Initial Year of Repeat Finding <i>(if applicable)</i>	2021
All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i>	2022-016, 2021-044
Federal Grantor Agency (ies)	U.S. Department of Education
Assistance Listing Number (s)	84.425E, 84.425F, 84.425J
Pass-Through Entity Name <i>(if applicable)</i>	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Fully Corrected
Description of Finding Status	Corrective Action was taken.

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-006, 30
Entity Name	University of Louisiana at Lafayette
Finding Title	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
Initial Year of Repeat Finding (<i>if applicable</i>)	2021
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2023-007, 2022-006, 2021-009
Federal Grantor Agency (ies)	National Science Foundation, Department of Health & Human Services
Assistance Listing Number (s)	47.050, 93.242, 93.855
Pass-Through Entity Name (<i>if applicable</i>)	Northwestern University
Amount of Questioned Costs in Finding	\$18,707
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	The National Science Foundation (NSF) provided a letter that determined the questioned costs in the amount of \$10,650 is allowed and requires no additional action. The university is in the process of submitting a response to NIH regarding the questioned costs.
Status of Finding	Not Corrected
Description of Finding Status	The university is working on creating a process to ensure key personnel charges follow the effort outlined in federal award documents. This process will consist of reconciliation of monthly payroll expenses and initiating and completing budget revisions for effort changes of 25% or more. The university is also exploring the option of completing effort certification more frequently, i.e. quarterly or per semester, to ensure corrections are being made as needed. The anticipated date of these changes is currently June 30, 2027.

Schedule of Prior Audit Findings

Single Audit Report Year	2023
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2023-007, 31
Entity Name	University of Louisiana at Lafayette
Finding Title	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
Initial Year of Repeat Finding (<i>if applicable</i>)	2021
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2022-006, 2021-009
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Justice, National Science Foundation, U.S. Department of Energy, U.S. Department of Health & Human Services, U.S. Department of Homeland Security
Assistance Listing Number (s)	10.unknown, 11.431, 16.unknown, 47.050, 47.070, 47.083, 81.049, 81.086, 93.855, 93.RD29, 97.067
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	\$612
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	A letter was provided relieving the university of the questioned costs totaling \$387. The University will follow up to confirm whether any further negotiations are needed.
Status of Finding	Not Corrected
Description of Finding Status	The university is working on creating a process to ensure key personnel charges follow the effort outlined in federal award documents. This process will consist of reconciliation of monthly payroll expenses and initiating and completing budget revisions for effort changes of 25% or more. The university is also exploring the option of completing effort certification more frequently, i.e. quarterly or per semester, to ensure corrections are being made as needed. The anticipated date of these changes is currently June 30, 2027.

Schedule of Prior Audit Findings

Single Audit Report Year	2022
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2022-006, 28
Entity Name	University of Louisiana at Lafayette
Finding Title	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
Initial Year of Repeat Finding (<i>if applicable</i>)	2021
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2021-009
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of Housing and Urban Development; U.S. Department of the Interior; National Science Foundation; U.S. Department of Health and Human Services; U.S. Department of Homeland Security
Assistance Listing Number (s)	10.912, 10.923, 10.924, 10.931, 14.228, 15.424, 47.041, 93.575, 93.596, 93.855, 93.865, 97.067
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	\$4,520
Status of Questioned Costs	No Further Action Needed
Brief Description of Status of Questioned Costs	No Further Action is needed because in accordance with 2 CFR Part 200.511(b)(3), all three of the following conditions were met and as a result no further action is needed (the form should indicate these conditions have been met.): i. Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; ii. The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and iii. A management decision was not issued
Status of Finding	Not Corrected

Description of Finding Status	The university is working on creating a process to ensure key personnel charges follow the effort outlined in federal award documents. This process will consist of reconciliation of monthly payroll expenses and initiating and completing budget revisions for effort changes of 25% or more. The university is also exploring the option of completing effort certification more frequently, i.e. quarterly or per semester, to ensure corrections are being made as needed. The anticipated date of these changes is currently June 30, 2027.
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Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-007, 32
Entity Name	University of Louisiana at Lafayette
Finding Title	Noncompliance with Period of Performance Requirements
Initial Year of Repeat Finding (<i>if applicable</i>)	2024
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	N/A
Federal Grantor Agency (ies)	National Aeronautics and Space Administration, U.S. Department of Energy
Assistance Listing Number (s)	43.008, 81.089
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	\$63,790
Status of Questioned Costs	Unresolved
Brief Description of Status of Questioned Costs	The university is awaiting a response to its letter that was sent to NASA. The university has received no correspondence from the Department of Energy.
Status of Finding	Fully Corrected
Description of Finding Status	Corrective action was taken.

Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-008, 33
Entity Name	University of Louisiana at Lafayette
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Initial Year of Repeat Finding (<i>if applicable</i>)	2021
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	2023-008, 2022-007, 2021-010
Federal Grantor Agency (ies)	Department of Defense, Department of Interior, National Science Foundation, U.S. Department of Energy, Department of Health & Human Services
Assistance Listing Number (s)	12.431, 15.424, 47.083, 81.086, 93.855
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	\$0
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	A full-time subaward coordinator was hired on October 1, 2025 to ensure the university's focus on achieving subaward compliance, including timely FFATA reporting, receiving technical and financial reports in a timely manner, and completing risk assessments for all subrecipients.



Controller's Office

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Schedule of Prior Audit Findings

Single Audit Report Year	2024
Finding Reference and Page Number (<i>from most recent Single Audit report</i>)	2024-019 p.52
Entity Name	University of Louisiana at Monroe
Finding Title	Noncompliance and Inadequate Controls over Direct Loan Monthly Reconciliations
Initial Year of Repeat Finding (<i>if applicable</i>)	N/A
All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>)	N/A
Federal Grantor Agency (ies)	U.S. Department of Education
Assistance Listing Number (s)	84.268
Pass-Through Entity Name (<i>if applicable</i>)	N/A
Amount of Questioned Costs in Finding	\$0
Status of Questioned Costs	N/A
Brief Description of Status of Questioned Costs	N/A
Status of Finding	Partially Corrected
Description of Finding Status	<ol style="list-style-type: none"> 1. The monthly file provided by the Department of Education is now used for the reconciliation process instead of the yearly file our office had been requesting. There are still corrections to be made to ensure that this monthly file exactly matches the total of Department of Education direct loan drawdowns as of the end of the month prior to each reconciliation being completed. 2. Notes detailing how each discrepancy has been resolved is listed beside each discrepancy in the report.

#TAKEFLIGHT