

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2018
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2018

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2018

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 28, 2018, has been issued under separate cover.

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. This report is available on the Legislative Auditor's website at www.la.la.gov. A copy of this report is also being submitted to the Federal Audit Clearinghouse (FAC). The FAC will retain an archival copy of the report and make the report publicly available on its website at <https://harvester.census.gov/facweb>. The report is also being transmitted to the Office of Inspector General of the United States Department of Health and Human Services, which is the cognizant federal agency for the Single Audit of the State of Louisiana.

March 27, 2019



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 27, 2019

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

The Legislative Auditor audits the activities of state departments, agencies, universities, and other organizational units to ensure accountability and to review compliance with certain laws and regulations relating to financial matters. The audit scope encompasses both state and federal funds. The State of Louisiana Single Audit Report, along with the state's *Comprehensive Annual Financial Report*, provides an overview of the financial operations of Louisiana State government for the fiscal year ended June 30, 2018.

The state's June 30, 2018, basic financial statements were issued on December 28, 2018. This year, we issued unmodified opinions for all opinion units.

The State of Louisiana's 2018 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 30 reported findings, 13 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$65 million. The respective federal grantors will ultimately determine the resolution of those questioned costs. For fiscal year 2018, we issued a Disclaimer of Opinion on the state's compliance with Eligibility requirements applicable to the Children's Health Insurance Program and Medicaid Cluster. We also issued qualified opinions on the state's compliance with (1) Equipment and real property management, Reporting, and Special tests and provisions requirements applicable to the Research and Development Cluster; (2) Eligibility requirements applicable to Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii; and (3) 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 the internal controls over federal compliance were also identified.

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

March 27, 2019

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In addition, during fiscal year ended June 30, 2018, the state's Medicaid program paid \$5.4 billion to managed care organizations to provide Medicaid benefits to approximately 1.2 million recipients who were determined eligible based on a methodology using federal income tax data known as modified adjusted gross income (MAGI). The Louisiana Department of Health (LDH) did not use federal tax data to verify critical Medicaid and Children's Health Insurance Program eligibility factors, increasing the risk that applicants could be determined eligible when they are ineligible. As of the issuance of this report, we have been unable to verify the eligibility of these MAGI-determined recipients because federal and state laws prohibit our use of federal or state income tax records for these purposes. Considering rising state health care costs and limited budgets, it is important to ensure that Medicaid dollars are spent appropriately. Proper and timely eligibility decisions are critical to ensure LDH does not expend state and federal funds for ineligible individuals. In the event the federal government identifies ineligible participants based on the income requirements, the costs could be disallowed requiring the state to return the federal share of those Medicaid costs to the federal government, resulting in a liability to the state.

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

Sincerely,

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

Daryl G. Purpera, CPA, CFE
Legislative Auditor

EFS:DGP:aa

TRANSMITTAL 2018

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2018

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Executive Summary

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2018

Introduction

The Single Audit Report for the fiscal year ended June 30, 2018, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

The Single Audit, as performed by the Legislative Auditor, meets the requirements of the Single Audit Act as amended in 1996 and Title 2 of U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

Findings and Questioned Costs

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

A total of 30 findings were reported within this year's Single Audit Report. This total includes 13 (43%) findings that were repeat findings from a prior audit.

The 2018 Single Audit Report discloses federal questioned costs of \$65,189,504 that are detailed within the findings presented in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

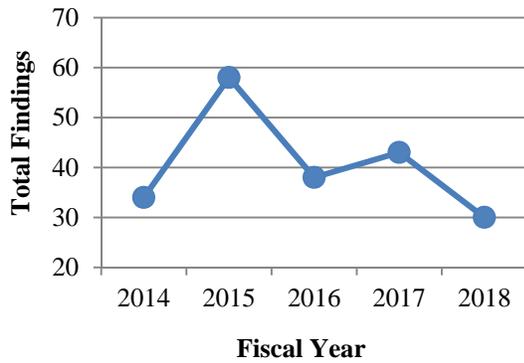
The following pages contain graphical descriptions of the number of findings and related federal questioned costs by state agency, the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported federal questioned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

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2018

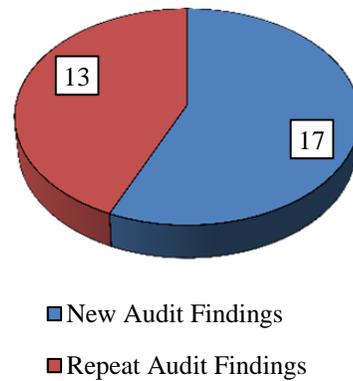
Findings and Federal Questioned Costs by State Agency

State Agencies with Single Audit Findings	Number of Findings (Number of Repeats)	Federal Questioned Costs
Children and Family Services, Department of	2 (0)	\$6,336
Executive Department - Division of Administration - Office of Community Development	2 (2)	63,161,093
Health, Louisiana Department of	7 (3)	1,816,637
Health, Louisiana Department of - Office of Public Health	2 (0)	0
Louisiana Board of Regents	3 (2)	0
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	3 (0)	40,297
Louisiana State University and Related Campuses	4 (4)	0
Louisiana Workforce Commission	2 (2)	0
Public Safety and Corrections, Department of - Public Safety Services	4 (0)	165,141
Revenue, Louisiana Department of	1 (0)	0
Total	30 (13)	\$65,189,504

Trend of Findings over the Past Five Years

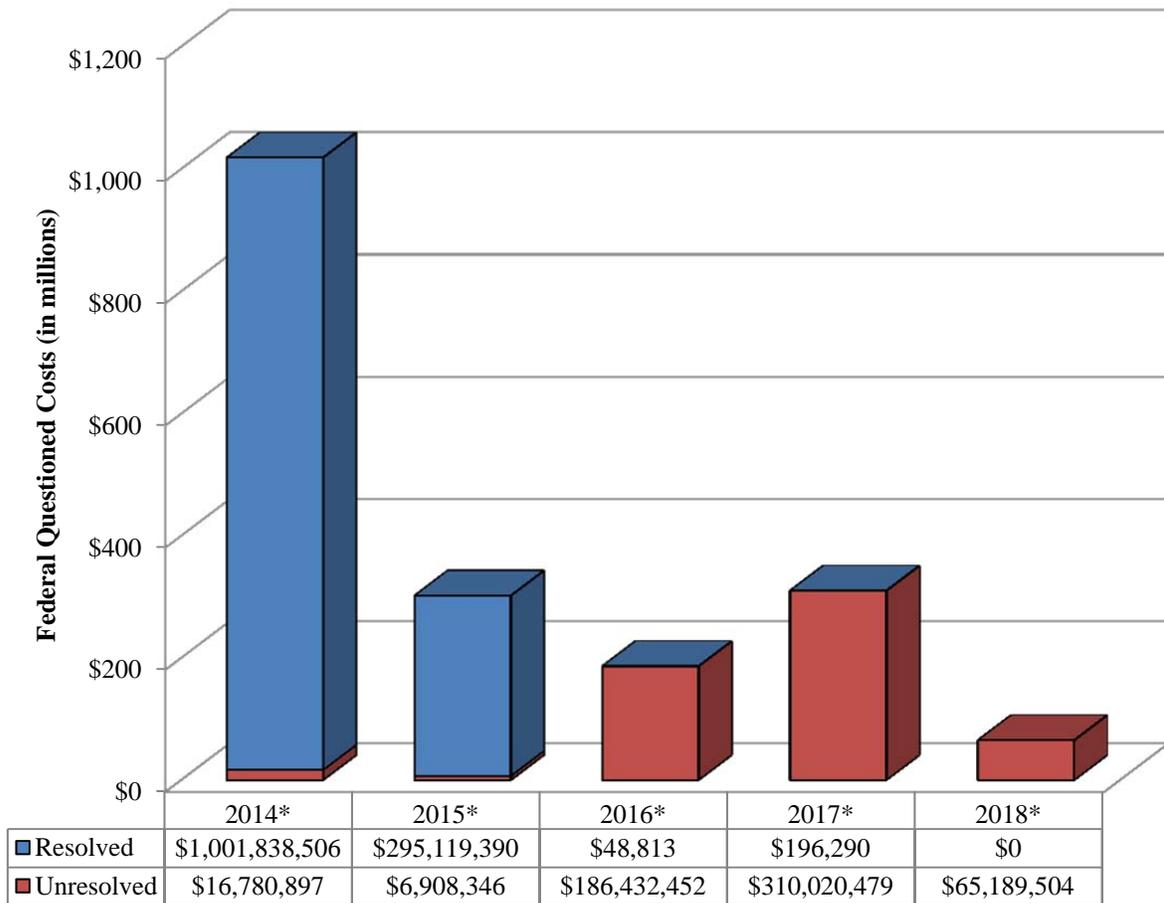


Fiscal Year 2018 Comparison of Repeat Findings to New Findings



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2018

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



*Of the 2018 total questioned costs, \$63,161,093 (97%) are related to two current-year findings [2018-014 and 2018-015 at the Executive Department – Division of Administration – Office of Community Development presented in the Schedule of Findings and Questioned Costs (Schedule C)].

These same two findings in 2017, 2016, 2015, and 2014 accounted for 99%, 95%, 93%, and 98% of the total questioned costs, respectively. Findings 2017-010 and 2017-011 had questioned costs totaling \$308,789,598 in 2017; findings 2016-016 and 2016-017 had questioned costs totaling \$176,744,970 in 2016; findings 2015-010 and 2015-011 had questioned costs totaling \$281,256,552 in 2015; findings 2014-005 and 2014-006 had questioned costs totaling \$1,000,048,242 in 2014.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2018

Material Weaknesses in Internal Control
Financial Statement Findings

As a result of the 2018 Single Audit, the following finding was considered to be a material weakness in internal control over financial reporting and is reported in detail in Schedule B.

2018-002 - Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA) (Louisiana Board of Regents) (Schedule B, pages 17-18)

Opinions on Compliance
with Requirements Applicable to
Major Federal Programs

As a result of the 2018 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

Research and Development Cluster (Qualified Opinion on Equipment and real property management, Reporting, and Special tests and provisions)

2018-008 - Noncompliance and Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center (AgCenter) and the Pennington Biomedical Research Center (PBRC) (Louisiana State University and Related Campuses) For the third consecutive fiscal year, the AgCenter did not have adequate controls in place to ensure that financial reports are accurate prior to being submitted to the federal agency for its federal appropriations awards. In addition, PBRC did not maintain supporting documentation for its financial reports or evidence of its review of the financial reports. This is the second consecutive year for PBRC to have a finding related to reporting. Failure to set prescribed controls over financial reporting could result in the financial information being reported inaccurately and make the AgCenter and PBRC noncompliant with federal regulations (Schedule C, pages 34-35).

2018-009 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (Louisiana State University and Related Campuses) The AgCenter, for the second consecutive year, and LSU A&M did not ensure compliance with special tests and provisions requirements. Failure to set prescribed controls over key personnel requirements could result in noncompliance with special tests and provisions requirements (Schedule C, pages 36-37).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2018

2018-010 - Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center (Louisiana State University and Related Campuses) For the second consecutive year, PBRC did not comply with federal equipment management regulations. Failure to comply with federal management regulations increases the risk that assets may be misrepresented, lost, or stolen (Schedule C, pages 37-38).

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

2018-014 - Inadequate Grant Recovery of Homeowner Assistance Program Awards (Executive Department, Division of Administration, Office of Community Development) The Office of Community Development (OCD), Disaster Recovery Unit identified \$7.5 million in noncompliant awards for 287 homeowners participating in the Homeowner Assistance Program. The state could be liable for repayment of noncompliant awards if disallowed by the federal grantor (Schedule C, pages 44-46).

2018-015 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department, Division of Administration, Office of Community Development) OCD assigned 583 property owners with Small Rental Property Program loans totaling more than \$55.6 million to loan recovery status for noncompliance with loan requirements. The state could be liable for these amounts if disallowed by the federal grantor (Schedule C, pages 46-48).

93.767 - Children's Health Insurance Program (Disclaimer of Opinion on Eligibility)

2018-027 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations (Louisiana Department of Health) LDH failed to design and maintain adequate internal control over MAGI-based eligibility determinations in the Children's Health Insurance Program (LaCHIP). Due to inability to obtain sufficient audit evidence, the auditors were unable to adequately test MAGI-based LaCHIP eligibility (Schedule C, pages 68-71).

Medicaid Cluster (Disclaimer of Opinion on Eligibility; Qualified Opinion on Special tests and provisions)

2018-027 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations (Louisiana Department of Health) LDH failed to design and maintain adequate internal control over MAGI-based eligibility determinations in the Medical Assistance Program (Medicaid - CFDA 93.778). Due to inability to obtain sufficient audit evidence,

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2018

the auditors were unable to adequately test MAGI-based Medicaid eligibility (Schedule C, pages 68-71).

2018-028 - Noncompliance with Managed Care Provider Enrollment Requirement (Louisiana Department of Health) LDH has failed to meet federal requirements to enroll and screen all Medicaid providers through a single system operated by the state Medicaid agency by specific deadlines. LDH is in violation of federal law and will continue to be in violation until a new provider enrollment system is procured, designed, and implemented, and all providers are enrolled in the new system (Schedule C, pages 71-72).

Material Weaknesses in Internal Control

Federal Award Findings

As a result of the 2018 Single Audit, the following 10 findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2018-006 - Weakness in Controls over Federal Cash Management Requirements (Louisiana Board of Regents) (See Schedule C, pages 31-32.)

2018-007 - Weakness in Controls over Federal Reporting Requirements (Louisiana Board of Regents) (See Schedule C, pages 32-33.)

2018-008 - Noncompliance and Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center (Louisiana State University and Related Campuses) (See summary page xii.)

2018-009 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (Louisiana State University and Related Campuses) (See summary page xii.)

2018-010 - Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center (Louisiana State University and Related Campuses) (See summary, page xiii.)

2018-013 - Weaknesses in Controls over Federal Research and Development Cluster Expenses at the LSU Agricultural Center (Louisiana State University and Related Campuses) (See Schedule C, pages 42-43.)

2018-019 - Inadequate Source Code Escrow Agreement (Louisiana Workforce Commission) (See Schedule C, pages 53-54.)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2018

2018-020 - Weak Security Controls (Louisiana Workforce Commission) (See Schedule C, pages 54-56.)

2018-027 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations (Louisiana Department of Health) (See summary pages xiii - xiv.)

2018-028 - Noncompliance with Managed Care Provider Enrollment Requirement (Louisiana Department of Health) (See summary page xiv.)

Expenditures of Federal Awards

In addition to auditing the state's financial statements, we examined expenditures of major federal award programs administered by the state of Louisiana reporting entity. For fiscal year ended June 30, 2018, the state of Louisiana reported more than \$17 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

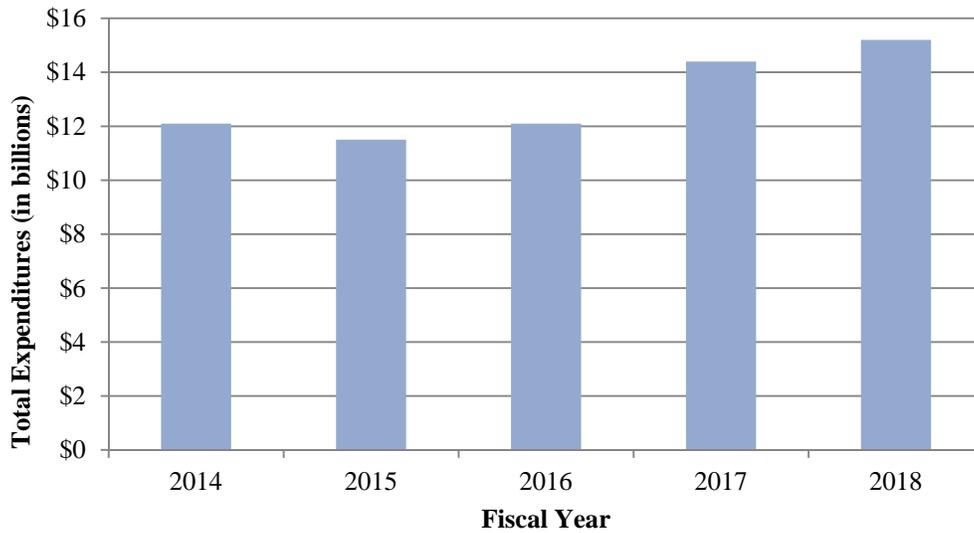
Major federal award programs within the state of Louisiana were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2018, as defined by the criteria mentioned above, accounted for approximately 63% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2018.

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

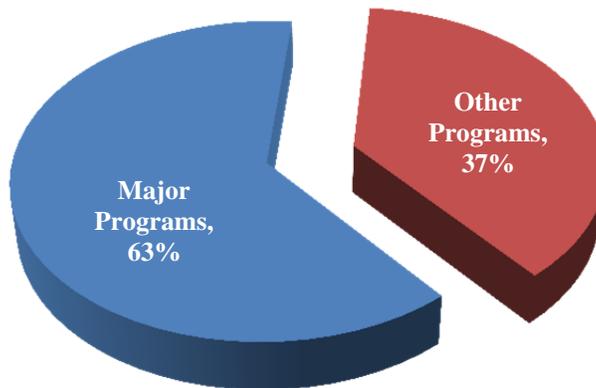
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2018

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

**Fiscal Year 2018 Total Expenditures of Federal Awards
(Appendix A)**
\$15,166,324,700
(excluding loan programs)

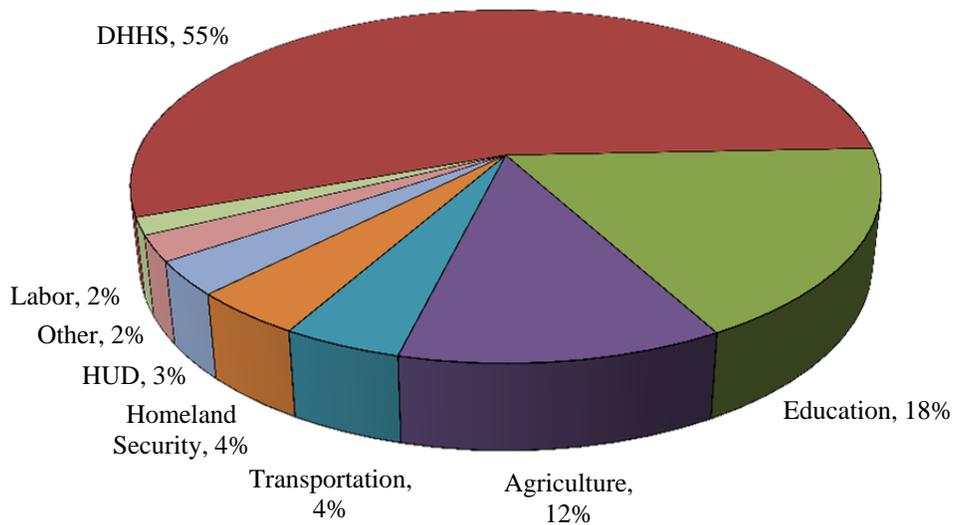


**Fiscal Year 2018
Activity of Major Programs vs. Other Programs**
\$17,043,960,348
(including loan programs)

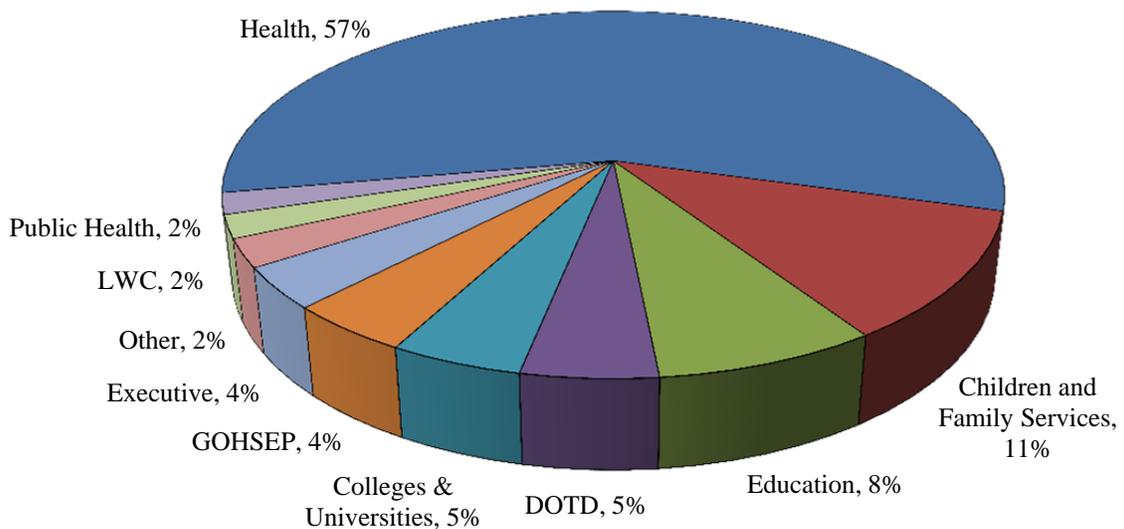


EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2018

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



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



Audit Reports



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 28, 2018

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana, as of and for the year ended June 30, 2018, 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 28, 2018. Our report includes an Emphasis of Matters section explaining that the total net pension liability disclosed for governmental and business-type activities was approximately \$6.4 billion at June 30, 2018, as determined by certain pension systems, and could be under or overstated because actual experiences may differ from the assumptions used. In addition, the Emphasis of Matters section explains that the primary government's proportionate share of the net pension liability for the Louisiana State Employees' Retirement System (LASERS) was \$5.6 billion at June 30, 2018, and is very sensitive to the underlying actuarial assumptions, including a discount rate as of June 30, 2017, of 7.70%. A 1% reduction in the current discount rate would increase the primary government's net pension liability by \$1.4 billion. For future valuations, LASERS currently intends to reduce the current 7.70% discount rate by 0.05% annually, until it reaches 7.50%. The Emphasis of Matters section also explains that the actuarial valuation of the total pension liability for LASERS does not include projections for future ad hoc cost-of-living adjustments (COLA). LASERS determined these COLAs are not substantively automatic, and therefore, future COLAs were not included in the valuation. Statutory provisions should be met and approval of both the Legislature and the Governor is required to grant a COLA. The inclusion of future COLAs in the valuation would

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

December 28, 2018

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increase the net pension liability. The Emphasis of Matters section also notes that the Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*, superseded portions of GASB Statement No. 45 and GASB Statement No. 57 for the year ended June 30, 2018. The adoption of this standard requires the state to report its actuarially-determined total OPEB liability, restating the previous year. As a result of the implementation, the net position for governmental activities decreased by \$3.2 billion as of July 1, 2017. Finally, the Emphasis of Matters section notes that the state recorded a liability for the Coastal Protection and Restoration Authority's cost share relating to two project partnership agreements with the United States Army Corps of Engineers to construct and improve the levee systems in the greater New Orleans area. As a result, the net position for governmental activities decreased by \$1.5 billion as of July 1, 2017.

Our report includes an Other Matters section explaining how federal regulations provide for Medicaid eligibility determinations for certain individuals based on a methodology using federal income tax data known as modified adjusted gross income (MAGI). During the fiscal year ended June 30, 2018, the state's Medicaid Program paid \$5.4 billion to managed care organizations to provide Medicaid benefits to approximately 1.2 million recipients who were determined eligible based on MAGI. The Louisiana Department of Health (LDH) did not use federal tax data to verify critical Medicaid and Children's Health Insurance Program (LaCHIP) eligibility factors, increasing the risk that applicants could be determined eligible when they are ineligible. As of the issuance of this report, we have been unable to verify the eligibility of these MAGI-determined recipients because federal and state laws prohibit our use of federal or state income tax records for these purposes. Considering rising state health care costs and limited budgets, it is important to ensure that Medicaid dollars are spent appropriately. Proper and timely eligibility decisions are critical to ensure LDH does not expend state and federal funds for ineligible individuals. In the event the federal government identifies ineligible participants based on the income requirements, the costs could be disallowed requiring the state to return the federal share of those Medicaid costs to the federal government, resulting in a liability to the state.

Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government as described in our report on the state of Louisiana's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, the LSU Health Sciences Foundation in Shreveport, and the Stephenson Technologies Corporation, all component units of the Louisiana State University System (major component unit); and the University Facilities, Inc., the

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

December 28, 2018

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University of Louisiana at Monroe Facilities, Inc., the Black and Gold Facilities, Inc., and the NSU Facilities Corporation, all component units of the University of Louisiana System (major component unit), which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America but not in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in Schedule B and Schedule C in the accompanying schedules of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in Schedule B in the accompanying schedules of findings and questioned costs as item 2018-002 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Schedule B and Schedule C in the accompanying schedules of findings and questioned costs as items 2018-001, 2018-003, and 2018-020 to be significant deficiencies.

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STATE OF LOUISIANA**

December 28, 2018

Page Four

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the state of Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

State of Louisiana's Responses to Findings

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

Purpose of this Report

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

LMN:RR:EFS:aa

AUDIT REPORTS 18



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 27, 2019, except for the
Schedule of Expenditures of Federal Awards,
for which the date is December 28, 2018**

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

Independent Auditor's Report

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STATE OF LOUISIANA
Baton Rouge, Louisiana**

Report on Compliance for Each Major Federal Program

We have audited the state of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the state of Louisiana's major federal programs for the year ended June 30, 2018. The state of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 13-14) of the accompanying schedules of findings and questioned costs.

The state of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note G of Appendix A (pages A-153 to A-154). During the year ended June 30, 2018, six of these entities expended a total of \$210,855,416 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these six entities, because these component units engaged other auditors to perform an audit in accordance with the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

March 27, 2019, except for the Schedule of
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Page Two

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our disclaimers of opinion, qualified opinions, and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the state of Louisiana's compliance.

***Basis for Disclaimer of Opinion on Children's Health Insurance Program
and Medicaid Cluster***

As described in Schedule C of the accompanying schedules of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the state of Louisiana with requirements regarding CFDA 93.767 Children's Health Insurance Program and the Medicaid Cluster as described in finding number 2018-027 (page 68) for Eligibility; consequently we were unable to determine whether the state of Louisiana complied with this requirement applicable to those programs.

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

Due to the significance of the matter described in the basis for Disclaimer of Opinion paragraph, the auditor has not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion; accordingly, the auditor does not express an opinion on CFDA 93.767 Children's Health Insurance Program and the Medicaid Cluster regarding the Eligibility compliance requirement.

Basis for Qualified Opinion on Research and Development Cluster, Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii, and Medicaid Cluster

As described in Schedule C of the accompanying schedules of findings and questioned costs, the state of Louisiana did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2018-008 (page 34)	10.203/93.837/ 93.847/93.859/ 93.866	Research and Development Cluster	Reporting
2018-009 (page 36)	10.170/10.652/ 15.812/81.049/ 81.unknown/ 93.103	Research and Development Cluster	Special tests and provisions
2018-010 (page 37)	Unknown	Research and Development Cluster	Equipment and real property management
2018-014 (page 44)	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Eligibility
2018-015 (page 46)	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Eligibility
2018-028 (page 71)	93.778	Medicaid Cluster	Special tests and provisions

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

Qualified Opinion on Research and Development Cluster, Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, and Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the state of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, CFDA 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, and the Medicaid Cluster for the year ended June 30, 2018.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the state of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedules of findings and questioned costs for the year ended June 30, 2018.

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 2018-004 through 2018-005 (pages 27 to 30), 2018-011 through 2018-012 (pages 39 to 42), 2018-016 through 2018-018 (pages 48 to 53), 2018-022 through 2018-026 (pages 58 to 68), and 2018-029 through 2018-030 (pages 73 to 76). Our opinion on each major federal program is not modified with respect to these matters.

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

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Report on Internal Control over Compliance

The Governor and other statewide elected officials of the state of Louisiana and their appointees (management) are responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the state of Louisiana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the state of Louisiana's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2018-006 through 2018-010 (pages 31-38), 2018-013 (pages 42-43), 2018-019 through 2018-020 (pages 53 to 56), and 2018-027 through 2018-028 (pages 68 to 72) to be material weaknesses.

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A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2018-004 through 2018-005 (pages 27 to 30), 2018-012 (pages 41-42), 2018-016 through 2018-018 (pages 48 to 53), 2018-021 through 2018-022 (pages 56 to 60), 2018-024 through 2018-026 (pages 62 to 68), and 2018-029 through 2018-030 (pages 73 to 76) to be significant deficiencies.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana as of and for the year ended June 30, 2018, 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 28, 2018, which contained unmodified opinions for all opinion units.

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

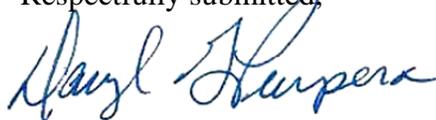
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Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

LMN:RR:EFS:aa

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Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2018

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results
For the Year Ended June 30, 2018

Financial Statements

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

Federal Awards

Internal control over major federal programs:			
Material weakness(es) identified?	<u> X </u> yes	<u> </u> no	
Significant deficiency(ies) identified?	<u> X </u> yes	<u> </u> none reported	
Type of auditor's report issued on compliance for major federal programs:			
<u>Unmodified for all major programs except for:</u>			Opinion
14.228 - Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii			<u>Qualified</u>
93.767 - Children's Health Insurance Program			<u>Disclaimer</u>
Medicaid Cluster			<u>Disclaimer, Qualified</u>
Research and Development Cluster			<u>Qualified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?			
	<u> X </u> yes	<u> </u> no	

(Continued)

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

Federal Awards (Cont.)

Identification of major federal programs:

CFDA Number - Name of Federal Program or Cluster

- 10.557 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children
- 11.463 - Habitat Conservation
- 14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
- 16.575 - Crime Victim Assistance
- 17.225 - Unemployment Insurance
- Highway Safety Cluster
- 84.010 - Title I Grants to Local Educational Agencies
- 84.126 - Rehabilitation Services Vocational Rehabilitation Grants to States
- 84.367 - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
- 93.268 - Immunization Cooperative Agreements
- 93.667 - Social Services Block Grant
- 93.767 - Children's Health Insurance Program
- Medicaid Cluster
- Disability Insurance/SSI Cluster
- 97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- Research and Development Cluster

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

Auditee qualified as low-risk auditee? yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2018

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

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

HEALTH, LOUISIANA DEPARTMENT OF –
OFFICE OF PUBLIC HEALTH

2018-001 – Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards

Repeat Finding: No

Condition:

The Louisiana Department of Health, Office of Public Health (OPH) did not accurately complete the Schedule of Expenditures of Federal Awards (SEFA), resulting in an overstatement of \$463,404 in expenditures and an understatement of \$13,586,264 in amounts provided to non-state subrecipients.

Criteria:

OPH is required to identify and submit to the Office of Statewide Reporting and Accounting Policy (OSRAP) the total amount of federal dollars spent, by federal program, and the amounts disbursed to subrecipients on the SEFA.

Cause:

OPH included improperly calculated amounts, failed to perform the required reconciliation of expenditures to amounts in agency accounting records, and did not have an effective review process for the SEFA prior to submission to OSRAP.

Effect:

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

Recommendation:

OPH management should ensure that the SEFA, including subrecipient information, is accurate and reviewed prior to submission to OSRAP.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (See B-19).

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

LOUISIANA BOARD OF REGENTS

2018-002 – Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA)

Repeat Finding: No

Condition:

The Louisiana Board of Regents (BOR) submitted inaccurate SEFA information for the Federal Family Education Loan Program (FFEL, CFDA 84.032) for the fiscal year ending June 30, 2018.

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

- BOR misclassified current-year activity of \$35.8 million on the SEFA as Loans/Loan Guarantees rather than Cash Awards for the FFEL Program.
- BOR did not report the FFEL program prior-year loan balance, which resulted in an understatement of Loans/Loan Guarantees of \$905.6 million.
- BOR incorrectly reported the current-year activity as the outstanding loan balance at year-end on the Loan Program Information schedule, which resulted in a \$735 million understatement of the outstanding loan balance at June 30, 2018.
- Cash awards provided to non-state subrecipients were overstated by \$6.9 million.

Criteria:

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

Cause:

BOR staff did not follow the OSRAP instructions for the preparation of the SEFA. Furthermore, management did not perform an adequate review of the SEFA before it was submitted to OSRAP.

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

BOR management agrees with the proposed audit adjustments; however, it does not agree that the agency lacks proper controls (see B-22).

Auditor's additional comments:

BOR stated in its response to the finding that the errors were made due to inaccurate prior-year guidance from OSRAP. The errors reported in the finding are in direct conflict with the 2018 instructions for the preparation of the SEFA that are published by OSRAP. Furthermore, BOR overlooked the audit adjustments it accepted in 2017 relating to these same errors.

LOUISIANA DEPARTMENT OF REVENUE

2018-003 – Inadequate Preparation of the Annual Fiscal Report

Repeat Finding: No

Condition:

The Louisiana Department of Revenue (LDR) incorrectly reported net receivables and the estimated amount of protested taxes to be transferred to the general fund in its 2018 Annual Fiscal Report (AFR), which is used by the Division of Administration (DOA), OSRAP to compile the state of Louisiana's Comprehensive Annual Financial Report (CAFR). Net receivables were overstated by \$31.1 million, and protested taxes to be transferred to the general fund were overstated by \$25.8 million.

- Net receivables were overstated by \$31.1 million, including a \$59.5 million overstatement of qualified receivables and a \$28.4 million understatement of

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

proposed assessments. The net overstatement is the result of the difference in collection rates used for the two classifications of receivables. Qualified receivables, which are tax receivables generally based on an actual tax return, are considered nearly 100% collectable. Proposed assessments, which are estimated tax receivables, are considered on average only 5% collectible when based on prior filings or other information obtained by LDR and 50% collectible when based on audits performed by LDR. These misstatements occurred because LDR classified all final debt as qualified receivables, but the nature and historical collectability of those accounts do not support such a high collection rate and low allowance.

- The amount of protested taxes to be transferred to the general fund was overstated by an estimated \$25.8 million due to a reporting error by LDR Financial Services. LDR could not provide supporting documentation for the methodology used to report the additions, deletions, and ending balance estimated to be transferred to the general fund at June 30, 2018.

Criteria:

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

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

Cause:

The misclassification of receivables is a result of the overreliance on system classifications to determine the collection rate of accounts. Classifying receivables as qualified receivables indicates that the receivable is nearly 100 percent collectible. In the case of protested taxes, the errors occurred due to the heavy reliance on system reports during AFR preparation without an adequate understanding of the reporting process or the information included in those reports. This resulted in the use of incorrect reports and the misuse of the information in those reports.

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

Effect:

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

Recommendation:

Management should ensure that the AFR, including the information entered in OSRAP's AFR Portal, is reviewed in detail prior to its submission to OSRAP. Management should also develop and implement written procedures for classifying receivables and ensure that the calculation of allowances for uncollectible accounts accurately reflects the historical collection rate of receivables.

Management's response and corrective action plan:

Management did not concur that net receivables were overstated. Management did concur that the amount of protested taxes estimated to be transferred to the general fund was overstated; however, management did not agree that there was a lack of understanding of the reporting process and system reports, and that there was no supporting documentation for the amounts reported (see B-44).

Auditor's additional comments:

Management did not concur that net receivables were overstated, stating that the classification of receivables is determined through a detailed review by experienced staff. Regardless of the classification of the account, net receivables were overstated because the allowance calculation did not properly consider the historical collectability of accounts.

In relation to the overstated protested taxes estimated to be transferred to the general fund, management did not agree that there was a lack of understanding of the reporting process or information included in system reports, or that there was no supporting documentation for the additions, deletions, and ending balance estimated to be transferred to the general fund. Management represented that the true cause of the overstatement was inadequate testing of the new electronic AFR submission system (AFR portal) developed by OSRAP; however, there is no indication of an error with the AFR portal. As a follow-up to the department's response, auditors again requested the supporting documentation for the calculation of the additions, deletions, and ending balance estimated to be transferred to the general fund, which has not been provided.

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

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

The following finding was reported as a federal award finding in Schedule C but also has a financial statement impact. The finding is listed below and referenced to where it is reported in detail in Schedule C.

LOUISIANA WORKFORCE COMMISSION
2018-020 – Weak Security Controls (page 54)

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Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2018

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

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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

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

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2018-004 - Weakness over Changes to Cost Allocation Process

Award Year: 2018

Award Numbers: 1801LASOSR, 1804LAD100, 1805LA5ADM

Compliance Requirement: Allowable costs/cost principles

Repeat Finding: No

	Questioned Costs
93.667 Social Services Block Grant	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	
<u>Disability Insurance/SSI Cluster:</u>	
96.001 Social Security Disability Insurance	

Condition:

The Department of Children and Family Services (DCFS) did not ensure that all changes related to the reorganization of the department were implemented into the cost allocation process, which assigns costs to federal programs. In a statistical sample of 56 transactions from a population of 147,612 expenditure transactions allocated to federal programs, 10 (18%) exceptions were identified totaling \$69,144 that were either charged to the incorrect category or coded incorrectly in the system from July 2017 through April 2018.

- Nine transactions with exceptions totaling \$32,913 in federal funds related to the number of employees counted by organization unit were categorized to administration rather than to their budgeted program.
- One transaction with exceptions of \$36,231 in federal funds was coded to a reporting category that was no longer valid due to the reorganization.

Criteria:

Per 45 CFR 95.507(b)(4), the Public Assistance Cost Allocation Plan shall contain the procedures used to identify, measure, and allocate all costs to each of the benefiting programs and activity.

Per 2 CFR 200.405(a), a cost is allocable to a particular federal award if the services involved are chargeable or assignable to that federal award in accordance with relative benefits received.

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

Cause:

These conditions occurred because of a lack of communication of changes made to budget appropriations as a result of the reorganization and a miscoding in the system.

Effect:

Errors in the cost allocation process resulted in a misclassification of costs between federal programs, but DCFS made corrections by June 30, 2018; therefore, there are no questioned costs.

Recommendation:

DCFS should improve its controls over the implementation of changes impacting the allocation of federal program funds.

Management's response and corrective action plan:

Management did not specifically concur or disagree with the finding but noted that upon discovery of the errors the necessary adjustments were made to properly allocate the federal funds prior to the close of the fiscal year (B-3).

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

HEALTH, LOUISIANA DEPARTMENT OF

2018-005 - Improper Charges to Federal Programs

Award Years: Various

Award Numbers: Various

Compliance Requirement: Allowable costs/cost principles

Repeat Finding: No

	<u>Questioned Costs</u>
10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$121,395*
93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	42,089*
93.217 Family Planning Services	76,074*
93.268 Immunization Cooperative Agreements	4,640*
93.767 Children's Health Insurance Program	43,541*
93.994 Maternal and Child Health Services Block Grant to the States	26,550*
Various Non-Major Programs	142,376*
<u>Medicaid Cluster:</u>	
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	86,608*
93.778 Medical Assistance Program (including ARRA)	286,396*
	<u>\$829,669</u>

*Unable to identify questioned costs for each award number.

Condition:

The Louisiana Department of Health (LDH) improperly charged audit costs to federal programs. Audit costs totaling more than \$800,000 were allocated across LDH agencies to various federal programs including federal programs identified as major in 2018: Medicaid Cluster [Medical Assistance Program (Medicaid - CFDA 93.778) and State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (CFDA 93.777)], WIC Special Supplemental Nutrition Program for Women, Infants and Children (CFDA 10.557), Children's Health Insurance Program (LaCHIP - CFDA 93.767), and Immunization Cooperative Agreements (CFDA 93.268).

An additional \$67,287 in audit costs was allocated to Villa Feliciana Medical Complex, East Louisiana State Hospital, Central Louisiana State Hospital, and Pinecrest Supports and Services Center for inclusion on cost reports. These costs may potentially be funded with federal dollars.

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

Criteria:

An agreement between the state of Louisiana and the U.S. Department of Health and Human Services prohibits state agencies from directly charging audit costs to federal programs. Audit costs are only to be reimbursed by the federal government for amounts agreed upon in the approved Statewide Cost Allocation Plan (SWCAP) provided to LDH annually by the Office of Statewide Reporting and Accounting and Policy.

Cause:

LDH coded audit costs in the statewide accounting system improperly, which resulted in the costs being allocated using the agency's own cost allocation plan.

Effect:

Audit costs charged through an agency's own plan result in duplicate charges to the federal government.

Recommendation:

LDH should implement effective controls to ensure federal programs are only charged for audit costs included in the approved SWCAP.

Management's response and corrective action plan:

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

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

LOUISIANA BOARD OF REGENTS

2018-006 - Weakness in Controls over Federal Cash Management Requirements

Award Years: 2014 - 2017

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

Compliance Requirement: Cash management

Repeat Finding: Yes (Prior Year Finding No. 2017-003)

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

Condition:

For the third consecutive fiscal year, the Louisiana Board of Regents (BOR) did not have adequate controls in place to ensure compliance with cash management requirements for the Research and Development Cluster programs.

Criteria:

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

Cause:

The BOR employee responsible for the drawdown schedules did not present the schedules to management for review and signature prior to the draw as required by BOR Grant Draw Procedures.

Effect:

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

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

Recommendation:

BOR should implement a review and approval of federal drawdown requests prior to the request of funds to ensure compliance with cash management requirements.

Management’s response and corrective action plan:

BOR management concurred with the finding and outlined a corrective action plan (B-23).

2018-007 - Weakness in Controls over Federal Reporting Requirements

Award Years: 2014 - 2017

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

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2017-004)

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

Condition:

For the second consecutive fiscal year, BOR did not adequately implement a review process to ensure that financial reports are accurate prior to being submitted to the federal agency.

Criteria:

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

Cause:

BOR employees did not comply with the procedures for Grant Reporting SF425 and Final Closeout designed by management and submitted federal financial reports to the federal agency prior to submitting them to a reviewer for verification and signature. Documentation indicates

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

that the reviewer signs off on the reports after they have been submitted to the appropriate federal agency.

Effect:

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

Recommendation:

BOR should ensure all information contained in the financial reports is reviewed for accuracy prior to being reported to federal agencies.

Management's response and corrective action plan:

BOR management concurred with the finding and outlined a corrective action plan (B-24).

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

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2018-008 - Noncompliance and Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center

Award Years: 2015 - 2017

Award Numbers: 160205, 1806-209-2010550, 17HFPXXXXXGO37150001, 17MSCFRXXXGO42150001, S-GRD-1819-SC16

Compliance Requirement: Reporting

Pass-through Entities: Clemson University, George Washington University, University of Texas Southwestern Medical Center

Repeat Finding: Yes (Prior Year Finding No. 2017-041)

	Questioned Costs
<u>Research and Development Cluster:</u>	None Noted
10.203 Payments to Agricultural Experiment Stations Under the Hatch Act	
93.837 Cardiovascular Diseases Research	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.859 Biomedical Research and Research Training	
93.866 Aging Research	

Condition:

For the third consecutive fiscal year, the LSU Agricultural Center (AgCenter) did not have adequate controls in place to ensure that financial reports are accurate prior to being submitted to the federal agency for its federal appropriations awards. In addition, the Pennington Biomedical Research Center (PBRC) did not maintain supporting documentation for its financial reports or evidence of its review of the financial reports. This is the second consecutive fiscal year for PBRC to have a finding related to reporting.

Although the AgCenter implemented a new control to ensure the financial reports are accurate prior to being submitted to the federal agency for its federal appropriations awards, the control failed to detect and prevent an error on the Federal Standard Form 425 (SF425) that was submitted for all federal appropriation awards to the federal agency during fiscal year 2018. In a non-statistical sample of 34 AgCenter federal Research and Development (R&D) Cluster awards from a population of 171 AgCenter R&D Cluster awards with reporting requirements during fiscal year 2018, two (6%) of the awards were reported on an inaccurate SF425.

In a non-statistical sample of 12 PBRC R&D Cluster awards from a population of 99 PBRC R&D Cluster awards with reporting requirements during fiscal year 2018, PBRC could not provide supporting documentation to verify the accuracy of the information being submitted to

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

the federal agency or that a review for accuracy was performed for four (33%) of the reports tested.

Criteria:

OMB Circular A-110 and 2 CFR Section 200.303 both require that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. This includes ensuring transactions are properly accounted for in order to permit the preparation of reliable federal reports.

Cause:

The AgCenter's implementation of its new control failed to ensure the accuracy of its 2018 federal appropriation SF-425 report. Additionally, PBRC could not provide supporting documentation for financial reporting that controls were in place to verify the accuracy of all of its federal requests for reimbursements before they were submitted to the federal agency or that the related internal control was performed.

Effect:

Failure to set prescribed controls over financial reporting could result in the financial information being reported inaccurately and make the AgCenter and PBRC noncompliant with federal regulations.

Recommendation:

The AgCenter and PBRC should design and implement controls to ensure all information contained in the financial reports submitted to federal agencies is accurate.

Management's response and corrective action plan:

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

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

2018-009 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center

Award Years: 2013, 2015, 2017

Award Numbers: 7F-30168, 15-DG-11330131-061, DE-SC0010521, G17AC00075, UFD006173A

Compliance Requirement: Special tests and provisions

Pass-through Entity: Argonne National Laboratory

Repeat Finding: Yes (Prior Year Finding No. 2017-008)

	Questioned Costs
	None Noted
<u>Research and Development Cluster:</u>	
10.170 Specialty Crop Block Grant Program – Farm Bill	
10.652 Forestry Research	
15.812 Cooperative Research Units	
81.049 Office of Science Financial Assistance Program	
81.unknown Department of Energy	
93.103 Food and Drug Administration Research	

Condition:

The AgCenter, for the second consecutive year, did not ensure compliance with Special Tests and Provisions requirements. In addition, Louisiana State University A&M (LSU) did not ensure compliance with Special Tests and Provisions requirements. In a non-statistical sample of four AgCenter federal R&D Cluster awards from a population of 171 AgCenter awards subject to Special Tests and Provisions, AgCenter records for three (75%) of the awards tested did not contain evidence that the key personnel requirements applicable to each award were met during fiscal year 2018. In a non-statistical sample of six LSU R&D Cluster awards from a population of 650 LSU awards subject to Special Tests and Provisions, LSU records for three (50%) of the awards tested did not contain evidence that the key personnel requirements applicable to each award were met during fiscal year 2018.

Criteria:

According to the Office of Management and Budget (OMB) 2 CFR Part 200 *Compliance Supplement*, Part 5, key personnel requirements are identified as a special term and condition applicable to the R&D cluster. CFR 200.308(c)(1-3) states that for non-construction federal awards, recipients must request prior approvals from federal awarding agencies for one or more of the following program or budget-related reasons: (1) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval). (2) Change in a key person specified in the application or the federal award. (3) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

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

Cause:

LSU and the AgCenter did not have adequate controls in place to determine if they adhered to key personnel requirements and obtained any required federal awarding agency approval for changes.

Effect:

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

Recommendation:

LSU and the AgCenter should design and implement controls to determine if they follow key personnel requirements and ensure they obtain any required federal awarding agency approval for changes.

Management’s response and corrective action plan:

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

2018-010 - Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center

Award Years: Unknown

Award Numbers: Unknown

Compliance Requirement: Equipment and real property management

Repeat Finding: Yes (Prior Year Finding No. 2017-040)

Research and Development Cluster

**Questioned
 Costs**

None Noted

Condition:

For the second consecutive year, PBRC did not comply with federal equipment management regulations. In a non-statistical sample of 37 items from a population of 183 equipment items provided by management as being purchased with federal Research and Development funds for PBRC, two (5.4%) items selected either could not be located during testing or could not be properly identified due to lack of an identification number.

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

At the time of our procedures, one of the items included in the equipment records could not be located. The other item presented by PBRC did not have an identification number fixed to the equipment item that was included in the equipment records. Therefore, the equipment item presented could not be confirmed as the equipment item being tested.

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

U.S. DEPARTMENT OF AGRICULTURE

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2018-011 - Improper Employee Activity in Federal Program

Award Years: 2015 - 2017

Award Number: 6LA400102

Compliance Requirements: Allowable costs/cost principles, Eligibility

Repeat Finding: No

<u>SNAP Cluster:</u>	Questioned Costs
10.551 Supplemental Nutrition Assistance Program (Award No. 6LA400102)	\$6,336
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	None Noted
	\$6,336

Condition:

The DCFS Fraud and Recovery Unit (FRU) identified improper activity by one employee who received benefits under the Supplemental Nutrition Assistance Program (SNAP) and by one employee who violated department policy related to a SNAP case.

The two employees were cited for intentional program violations (IPV) as follows:

- One former employee did not accurately report household members and improperly received \$3,480 in SNAP benefits. The employee was disqualified from participating in SNAP for a period of 12 months and was terminated in March 2017 due to an unrelated matter.
- One employee serving as an authorized representative concealed a relative’s employment and provided false expense information. As a result, the relative improperly received \$2,856 in SNAP benefits. The employee was disqualified from SNAP for 12 months, and as of June 30, 2018, disciplinary action is pending. In addition, FRU is pursuing an IPV against the relative and seeking restitution.

Criteria:

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

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

Federal Regulation 7 CFR 273.16 defines intentional program violations as intentionally making false or misleading statements; misrepresenting, concealing, or withholding facts; or committing any act that constitutes a violation of SNAP, SNAP regulations, or any state statute for the purpose of using, presenting, transferring, acquiring, receiving, possessing or trafficking of SNAP benefits or EBT cards.

Cause:

The employees did not adhere to department policy and federal regulations.

Effect:

Amounts not recouped by DCFS as of June 30, 2018, totaled \$6,336 and represent questioned costs.

Recommendation:

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

Management's response and corrective action plan:

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

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

**HEALTH, LOUISIANA DEPARTMENT OF –
OFFICE OF PUBLIC HEALTH**

**2018-012 - Noncompliance with Review of Redeemed Food Instruments and Cash-Value
Vouchers**

Award Years: 2017, 2018

Award Numbers: 176LA503W1006, 186LA503W1006

Compliance Requirement: Special tests and provisions

Repeat Finding: No

	Questioned Costs
10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	None Noted

Condition:

The Louisiana Department of Health (LDH), Office of Public Health (OPH) did not have a process in place to review redeemed food instruments (FIs) and cash-value vouchers (CVVs) for the WIC Special Supplemental Nutrition Program for Women, Infants, and Children program (CFDA 10.557) during fiscal year 2018.

Criteria:

Per 7 CFR 246.12(k)(1), the state agency must have in place a process for reviewing all, or a representative sample of, FIs and CVVs submitted by vendors for redemption. At a minimum, this process must be able to detect: redeemed monetary amounts that exceed the maximum monetary purchase amounts; missing information including purchase price, required signature, and vendor identification; transactions or redemption after the specific time period; and altered purchase price.

Cause:

Although OPH could generate system reports to monitor redeemed FIs and CVVs, OPH did not perform any reviews during the fiscal year to meet the federal requirement.

Effect:

Failure to review redeemed FIs and CVVs could result in undetected violations and improper payments.

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

Recommendation:

OPH management should ensure that reviews of redeemed FIs and CVVs are performed and appropriate follow-up action taken.

Management’s response and corrective action plan:

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

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2018-013 - Weaknesses in Controls over Federal Research and Development Cluster Expenses at the LSU Agricultural Center

Award Years: 2011, 2015

Award Number: 2011-69005-30515

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

Repeat Finding: Yes (Prior Year Finding No. 2017-006)

	Questioned Costs
<u>Research and Development Cluster:</u>	None Noted
10.170 Specialty Crop Block Grant Program – Farm Bill	
10.310 Agriculture and Food Research Initiative (AFRI)	

Condition:

For the second consecutive year, the AgCenter did not have adequate controls in place to ensure compliance with federal Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance requirements. The AgCenter implemented an internal control to monitor expenses charged to non-appropriations to ensure it was in compliance with federal requirements prior to requesting reimbursement from the federal agency. However, audit procedures identified in a non-statistical sample of 29 AgCenter federal R&D expense transactions selected from a population of 58,779 AgCenter federal R&D expense transactions, two instances (7%) in which the control was either not performed or failed to prevent an unallowable cost from being requested from the federal agency.

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

Criteria:

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

Cause:

Two instances were noted in which the Sponsored Program Accounting analyst did not perform the control as designed by the AgCenter to monitor that the expenses charged to non-appropriation federal awards were in compliance with applicable requirements prior to requesting reimbursement from the federal agency.

Effect:

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

Recommendation:

The AgCenter should follow its prescribed controls as designed over expenses charged to federal awards to ensure it is in compliance with federal requirements.

Management's response and corrective action plan:

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

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT –
DIVISION OF ADMINISTRATION –
OFFICE OF COMMUNITY DEVELOPMENT

2018-014 - Inadequate Grant Recovery of Homeowner Assistance Program Awards

Award Years: 2006 - 2008

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2017-010)

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$7,544,832*

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

Condition:

For the fiscal year ended June 30, 2018, the Division of Administration (DOA), Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified \$7.5 million in noncompliant Homeowner Assistance Program (HAP) awards for 287 homeowners through post-award monitoring for the Community Development Block Grant/State's Program (CDBG). Because these noncompliant awards have not been recovered as of June 30, 2018, we consider the amounts as questioned costs. Of the \$7.5 million, OCD reported that awards totaling \$6.7 million for 250 homeowners have been determined uncollectable as these homeowners died subsequent to receiving the award. In addition, 28,141 noncompliant files totaling \$965 million identified in previous years are still outstanding. Of this total, OCD is actively pursuing collections on 21,050 files totaling \$728.7 million and the remaining 7,091 files totaling \$236.3 million have been determined uncollectable for various reasons such as death or bankruptcy.

As of June 30, 2018, \$8.9 billion total HAP awards have been disbursed to 130,052 homeowners. At year end, OCD was actively reviewing files for 454 applicants totaling \$14 million identified as potentially noncompliant to make final determinations. In addition, OCD reported that the following progress was made during fiscal year 2018: 827 files were submitted to a law firm to pursue collection efforts, 260 applicants requested a plan for payment, and 2,186 files with obligations were paid off or were cleared.

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

Criteria:

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

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

Cause:

In the initial stages of the program, OCD focused on making payments to disaster victims as quickly as possible because the state had made a decision to accept additional risks associated with expedited payments with the understanding that any ineligible or unallowable payments would be detected and corrected in post-award monitoring. Awards are included in grant recovery because of duplication of benefits (homeowner's insurance proceeds or other federal assistance), lack of documentation evidencing owner-occupancy of the property, and noncompliance with one or more award covenants. In addition, individual homeowner awards have been identified for grant recovery because of errors made by the program's former contractor, ICF International Inc., in determining the grant calculation or obtaining the required documentation.

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

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

unmet need. OCD has forwarded noncompliant awards to a law firm for collection in accordance with the Road Home closeout plan.

Effect:

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

Recommendation:

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

Management’s response and corrective action plan:

OCD’s response indicates concurrence with the finding stating that OCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. OCD’s response also indicates that OCD will continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate (B-4).

2018-015 - Inadequate Recovery of Small Rental Property Program Loans

Award Years: 2006, 2007

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2017-011)

		Questioned Costs
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	<hr/> \$55,616,261*

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

Condition:

For the fiscal year ended June 30, 2018, the DOA, OCD, Disaster Recovery Unit (DRU) identified \$55,616,261 in Small Rental Property Program (SRPP) loans for 583 property owners under the Community Development Block Grants/State’s Program (CDBG, CFDA 14.228) who failed to comply with one or more of their loan agreement requirements and were assigned loan recovery status. Since OCD has not recovered these loans, we consider these amounts totaling

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

\$55,616,261 to be questioned costs, which if disallowed could be due back to the federal grantor. In addition, questioned costs from previous fiscal years totaling \$92,776,393 remain in recovery status. Of the \$438.9 million in SRPP outstanding loans at June 30, 2018, 1,633 loans totaling \$148,392,654 are in recovery status, and OCD represented that current recovery efforts are to either recoup the loan funds or work with the applicants to bring them into compliance with the state's continuing requirements of the program.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded and has allocated approximately \$650 million to the SRPP, as part of the Road Home program. In accordance with the state's Housing and Urban Development (HUD)-approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower-income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property owners are required to accept limitations on rents and incomes of renters during an "affordability period," a specified period of time based on the amount of funding received and the type of work being done (renovation or full construction) ranging between three and 20 years. The loan amounts are determined based on location of property, number of bedrooms, and the poverty level of the renter. In addition to accepting limitations on rents and income of renters, property owners also agree to maintain property insurance and maintain flood insurance, if necessary. These requirements become effective one year after the closing date and remain until the expiration of the "affordability period." According to the loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., loan modification, foreclosure, or repayment) if a property owner fails to comply with the loan agreement or does not provide evidence of compliance as required by the loan agreement.

Cause:

In June 2016, HUD issued a monitoring review report that included a finding that states the SRPP design lacked sufficient fiscal accounting controls and procedures to ensure that CDBG funds identified as ineligible expenses are able to be recaptured and repurposed for eligible uses. In HUD's May 2017 monitoring report, HUD noted that Louisiana has made significant progress on reviewing the SRPP documentation and implementing the corrective actions described in the June 2016 monitoring report. In HUD's May 2018 monitoring report, HUD reported that OCD will continue to use tools available to bring the noncompliant applicants into compliance and take recovery action against those who are unable to become compliant. OCD will continue to update HUD quarterly on progress towards resolving the finding.

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Effect:

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

Recommendation:

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

Management’s response and corrective action plan:

OCD stated in its response that it will continue the efforts to recover ineligible awards and will continue to work with rental property owners to become compliant and resolve loan compliance issues to reduce or eliminate the need to recapture funds from rental property owners (B-6).

U.S. DEPARTMENT OF JUSTICE

**LOUISIANA COMMISSION ON LAW ENFORCEMENT
 AND ADMINISTRATION OF CRIMINAL JUSTICE**

2018-016 - Improper Payroll Allocations

Award Years: 2014 - 2016

Award Numbers: 2014-VA-GX-0045, 2015-VA-GX-0003, 2016-VA-GX-0074

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

Repeat Finding: No

	Questioned Costs
16.575 Crime Victim Assistance (Award No. 2014-VA-GX-0045)	\$4,518
16.575 Crime Victim Assistance (Award No. 2016-VA-GX-0074)	35,779
	<u>\$40,297</u>

Condition:

The Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE) did not comply with federal requirements relating to payroll expenditures allocated to the Crime Victim Assistance (CVA) program (CFDA 16.575). In a statistical sample of 19 out of 567 payroll transactions charged to the CVA grant, 15 (79%) of the 19 sample items were

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

noncompliant with federal regulations due to a lack of adequate documentation, including inaccurate calculations, to support the allocated amount charged to the CVA grant for administrative and fiscal staff.

Criteria:

Per U.S. Department of Justice Grants Financial Guide, Section 3.9 - *Support of Salaries, Wages, and Fringe Benefits*, charges made to federal awards for salaries, wages, and fringe benefits must be based on records that accurately reflect the work performed and be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Documentation must support a reasonable allocation or distribution of costs among specific activities or cost objectives for employees who work on multiple grant programs or cost activities.

Cause:

LCLE did not have adequate controls in place to ensure quarterly allocation percentages applied to payroll expenditures were accurately calculated, adequately supported, and properly allocated to the CVA program.

Effect:

The exceptions resulted in \$40,297 of questioned costs. The failure to properly allocate costs to federal programs resulted in noncompliance with federal regulations. This noncompliance also increases the likelihood of federal disallowed costs that LCLE may have to return to the federal grantor.

Recommendation:

LCLE should establish controls to ensure the quarterly percentages used to allocate payroll expenditures under the CVA grant are accurately and proportionately calculated with adequate documentation, or LCLE should negotiate a federally approved indirect cost rate for its administrative costs.

Management's response and corrective action plan:

Management concurred in part with the finding and provided a corrective action plan (B-25).

Auditor's additional comments:

LCLE stated there was documentation to support the allocated amounts charged to the CVA grant. However, the documentation that was the basis to expend federal funds and was provided

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 Federal Award Findings and Questioned Costs (Continued)

to auditors at the time of our procedures did not adequately support the payroll expenditures charged to the CVA grant for administrative and fiscal staff.

2018-017 - Inadequate Controls over Quarterly and Annual Performance Reporting

Award Years: 2015 - 2017

Award Numbers: 2015-VA-GX-0003, 2016-VA-GX-0074, 2017-VA-GX-0055

Compliance Requirement: Reporting

Repeat Finding: No

	Questioned Costs
16.575 Crime Victim Assistance	None Noted

Condition:

LCLE did not have adequate controls in place to ensure accurate data was included in quarterly and annual performance reports submitted to the federal Office for Victims of Crime (OVC) for the CVA program (CFDA 16.575).

Subrecipients submit quarterly reports through Egrants to LCLE that are used to compile LCLE’s quarterly reports to OVC. In a non-statistical sample of two of the four quarterly performance reports submitted by LCLE during fiscal year 2018, we reviewed the underlying data for 42 subrecipient reports (21 reports from each quarter) out of 836 quarterly reports submitted (approximately 209 reports included in each quarter). The data reported relating to the number of victims served was not consistent between OVC’s Performance Measurement Tool (PMT) system and LCLE’s Egrants system. The inconsistencies were identified in nine (21%) of 42 subrecipient reports resulting in five (12%) subrecipients with inaccurate data initially reported to OVC. Furthermore, because LCLE used the PMT quarterly report submissions to generate its annual performance report, errors in the quarterly reports resulted in errors in LCLE’s fiscal year 2018 annual performance report to OVC.

Criteria:

Terms and conditions of the CVA award require that LCLE provide relevant data by submitting quarterly performance metrics through OVC’s online PMT system. Per guidance from OVC, the performance data collected ensures the program is achieving its goals and objectives along with assisting the U.S. Department of Justice with insights into programmatic and policy considerations. 2 CFR §200.328(b)(1) mandates that the non-federal entity must submit performance reports at the interval required by the federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Lastly, 2 CFR §200.303 requires non-federal entities receiving federal awards to establish and maintain internal

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control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Cause:

LCLE did not properly review the accuracy of the data submitted by subrecipients used for federal reporting.

Effect:

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

Recommendation:

LCLE should adequately review quarterly performance reports submitted by subrecipients to ensure the data reported in the PMT reports is accurate, complete, properly supported, and consistent with LCLE’s Egrants system.

Management’s response and corrective action plan:

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

2018-018 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2015, 2016

Award Numbers: 2015-VA-GX-0003, 2016-VA-GX-0074

Compliance Requirement: Subrecipient monitoring

Repeat Finding: No

16.575 Crime Victim Assistance

Questioned Costs
<hr/>
None Noted

Condition:

LCLE did not adequately monitor subrecipients under the CVA program, specifically related to performing site visits and ensuring that the required audits were performed timely. Audit procedures identified the following:

- LCLE did not adhere to its monitoring policy that requires a site visit to be scheduled within 150-180 days after the subrecipient’s project start date. Of the

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206 subrecipients that were required to have a site visit in fiscal year 2018, 158 subrecipients (77%) had site visits that were scheduled after the 180 days, and 41 (20%) did not have site visits performed as of January 2019.

- LCLE did not ensure that required audits were completed within nine months of the subrecipient's fiscal year-end. In a non-statistical sample of 31 subrecipients examined from a population of 145 subrecipients, LCLE did not ensure that 14 (45%) of these subrecipients either had the required audit completed within nine months of the subrecipient's fiscal year-end or determined that no audit was required.

Criteria:

2 CFR §200.331(d) requires that pass-through entities monitor the activities of subrecipients as necessary to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. LCLE's internal monitoring policy created to comply with federal regulations requires each subrecipient to be monitored with an onsite visit within 150-180 days after the subaward project start date.

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

Cause:

LCLE did not ensure each subrecipient was timely monitored with an onsite visit in accordance with its monitoring policy.

In addition, LCLE did not have adequate controls to ensure subrecipients were timely monitored for compliance with audit requirements in 2 CFR §200, Subpart F.

Effect:

Failure to properly monitor subrecipients may result in noncompliance with federal regulations and increases the likelihood of federal disallowed costs that LCLE may have to return to the federal grantor.

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 Federal Award Findings and Questioned Costs (Continued)

Recommendation:

LACLE should ensure adherence to its internal monitoring policy by performing timely site visits of all subrecipients. In addition, LACLE should implement controls to ensure the review of subrecipient audit reports are performed timely so LACLE can evaluate the impact of any deficiencies noted and issue management decision letters.

Management’s response and corrective action plan:

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

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

2018-019 - Inadequate Source Code Escrow Agreement

Award Year: Not applicable
Award Number: Not applicable
Compliance Requirement: Other
Repeat Finding: Yes (Prior Year Finding No. 2017-014)

	Questioned Costs
	None Noted
17.225 Unemployment Insurance	

Condition:

The Louisiana Workforce Commission’s (LWC) contract with Geographic Solutions, Inc. (GSI) lacks an adequate source code escrow agreement. LWC amended its contract with GSI to address problems noted during our prior audit. However, the amended contract does not address the infrastructure and other systems the Helping Individuals Reach Employment (HiRE) system’s source code requires for execution. LWC has drafted an addendum to this contract whereby HiRE will duplicate to another location for LWC’s use as a working copy in the event of GSI default. However, GSI has not signed this addendum.

Criteria:

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

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 Federal Award Findings and Questioned Costs (Continued)

Cause:

GSI has not signed the addendum to the contract.

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-36).

2018-020 - Weak Security Controls

Award Year: Not applicable

Award Number: Not applicable

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

Repeat Finding: Yes (Prior Year Finding No. 2017-017)

17.225 Unemployment Insurance

Questioned Costs
<hr/>
None Noted

Condition:

The Office of Technology Services (OTS) did not adequately control Information Technology (IT) personnel access to systems that LWC uses to administer the Unemployment Insurance (UI) program.

The following deficiencies were noted during our procedures at LWC:

- OTS granted Louisiana Wage and Tax System database administrative access to a state employee who did not work for OTS or LWC. It does not appear that the employee changed LWC's data.

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- OTS contracted with a former LWC employee to perform several of her previous job duties, such as providing the network administrative function and database support duties as well as managing the encryption keys. This access could enable her to change virtually any affected data without LWC's knowledge. OTS has not implemented a plan for segregating her duties.
- OTS had not enabled logging or established procedures to monitor the access of the system administrators. Without adequate monitoring, LWC and OTS may be unable to detect unauthorized changes to data.
- Other information relating to security access was not included in this report due to the sensitive nature of the issues. This information has been separately communicated to LWC and OTS.

Criteria:

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

Cause:

OTS did not transfer the contracted employee's duties to other personnel and monitor any overlapping duties to ensure proper segregation of duties. In addition, OTS did not prohibit unauthorized access to LWC's systems and follow established procedures for regular log review and monitoring.

Effect:

Inadequate control of system access may lead to errors and unauthorized view or modification of data. In addition, unauthorized changes may occur without detection.

Recommendation:

OTS should transfer the contracted employee's duties to other OTS personnel and monitor any duties to ensure proper segregation. In addition, OTS should prohibit unauthorized access to LWC's systems and follow established procedures for regular log review and monitoring.

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 Federal Award Findings and Questioned Costs (Continued)

Management’s response and corrective action plan:

Management concurred in part with the finding and outlined a plan of corrective action. Management did not agree with the logging component of the finding and stated that historical security logging has been enabled (B-37).

Auditor’s additional comments:

While we agree that OTS logged historical transactions and security events, it did not log certain modifications by the database system administrators. As a result, unauthorized changes may remain undetected.

U.S. DEPARTMENT OF TRANSPORTATION

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

2018-021 - Deficiencies in Controls over Payroll

Award Years: 2017, 2018

Award Numbers: 18X9204020LA17, 69A37518300004020LA0

Compliance Requirement: Allowable costs/cost principles

Repeat Finding: No

**Questioned
 Costs**

None Noted

Highway Safety Cluster:

20.600 State and Community Highway Safety

20.610 State Traffic Safety Information System Improvement Grants

20.616 National Priority Safety Programs

Condition:

The Louisiana Highway Safety Commission (LHSC) did not adhere to internal policies and procedures designed to ensure compliance with federal documentation requirements for compensation of personnel services.

We conducted a non-statistical sample of 33 payroll related transactions funded through the Highway Safety Cluster and identified exceptions in the Highway Community Safety (CFDA 20.600) program. Our review of the employee time sheets and supporting documentation disclosed the following:

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Federal Award Findings and Questioned Costs (Continued)

- Six (18%) were not approved by the supervisor
- Five (15%) were neither certified by the employee or approved by the supervisor

Criteria:

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

Furthermore, the department's payroll policy requires timesheet approvers to review certified timesheets for accuracy and immediately approve or reject the certified time statement.

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

Cause:

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

Effect:

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

Recommendation:

Management should enforce the policies established in Civil Service Rule 15.2 and department policy to ensure compliance with state and federal personnel documentation requirements.

Management's response and corrective action plan:

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

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 Federal Award Findings and Questioned Costs (Continued)

2018-022 - Inadequate Controls over the Administration of Federal Awards at the Louisiana Highway Safety Commission

Award Year: 2017

Award Numbers: Section 402 Formula Grants, Section 405b Occupant Protection

Compliance Requirements: Allowable costs/cost principles, Cash management

Repeat Finding: No

	<u>Questioned Costs</u>
<u>Highway Safety Cluster:</u>	
20.600 State and Community Highway Safety (Section 402 Formula Grants)	\$65,428
20.616 National Priority Safety Programs (Section 405b Occupant Protection)	90,509
	<hr/> \$155,937 <hr/>

Condition:

An internal audit report issued on May 10, 2018, by the Department of Public Safety and Corrections, Public Safety Services (DPS) identified multiple issues related to the administration of the LHSC federal awards it receives from the National Highway Traffic Safety Administration (NHTSA). The internal audit report noted that LHSC lacks adequate controls over federal voucher processes as well as subgrantee claims and claim processing. The DPS internal audit report identified issues over the administration of these federal awards including, not limited to, the following:

- In a review of 33 subgrantee claims for the period of July 1, 2016, through June 30, 2017:
 - Five (18%) of the claims were missing adequate supporting documentation or information, such as proof of payment or required signatures.
 - On seven occasions, LHSC requested reimbursement from the federal grantor for subgrantee claims prior to paying the claim.
 - Internal audit was unable to verify the accuracy of the reimbursement amount for a claim of \$90,509 submitted by the Louisiana State Police due to insufficient supporting documentation.
- In a review of eight vouchers submitted to NHTSA for reimbursement of the agency's expenditures during fiscal year 2017:

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Federal Award Findings and Questioned Costs (Continued)

- LHSC overcharged NHTSA \$20,470 for administrative expenses that were claimed at 100% instead of the 50% federal share rate and for other amounts charged to the program in error.
- LHSC overcharged NHTSA \$30,754 for payroll expenses that were claimed at 100% instead of the 50% federal share rate and \$5,396 for employees' overtime charged to the program in error. In addition, the internal auditors identified \$38,576 in other payroll related expenditures that could have been charged to the federal programs.
- LHSC overcharged NHTSA for travel expenses totaling \$8,808 due to duplicate or disallowed charges, travel adjustments, and amounts claimed at 100% instead of the 50% federal share rate.

Criteria:

The Code of Federal Regulations requires entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the award. In addition, per 2 CFR 200.403, in order to be allowable, costs must be necessary and reasonable for the performance of the federal award, conform to any limitations or exclusions set forth in the federal award and principles, and be consistent with policies and procedures of the entity's activities.

Cause:

LHSC did not have adequate controls in place to ensure that claims were accurate, fully supported, made for the purpose of the grant, and paid prior to submitting a voucher to the federal grantor. In addition, vouchers submitted to the federal grantor were noncompliant with the grant award requirements.

Effect:

Inadequate controls over the administration of federal program awards may result in disallowed costs.

Recommendation:

LHSC management should ensure that grant funds are expended only in a manner that carries out the goals and objectives identified in the grant and all expenses submitted for reimbursement are reviewed for accuracy, authorization, completeness, and compliance with federal award regulations.

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

Management’s response and corrective action plan:

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

2018-023 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2017, 2018

Award Numbers: 18X9204020LA17, 18X920405bLA17, 18X920405cLA17, 18X920405dLA17, 18X920405eLA17, 18X920405fLA17, 18X920405hLA17, 18X9205464LA17, 69A37518300001540LAA, 69A37518300001640LAA, 69A37518300004020LA0, 69A3751830000405bLAL, 69A3751830000405cLA0, 69A3751830000405dLAM, 69A3751830000405fLA0, 69A3751830000405hLA0

Compliance Requirement: Subrecipient monitoring

Repeat Finding: No

<u>Highway Safety Cluster:</u>	<u>Questioned Costs</u>
20.600 State and Community Highway Safety	None Noted
20.610 State Traffic Safety Information System Improvement Grants	
20.616 National Priority Safety Programs	

Condition:

LHSC did not adequately monitor subrecipients of federal Highway Safety Cluster programs (CFDA 20.600, 20.610, 20.616). Audit procedures disclosed the following:

- LHSC did not ensure that required audits were completed within nine months of the subrecipient’s fiscal year end. Although LHSC requested subrecipients to provide the required audits, there was no documentation that such audit reports were obtained and reviewed or that management determination letters were issued for any findings to ensure timely and appropriate corrective action by subrecipients.
- In a non-statistical sample of 15 subrecipient awards selected from a population of 159 subrecipients, two (13.3%) of the agreements did not contain a valid unique entity identifier (or DUNS number) of the subrecipient. In addition, the DUNS number provided for a third subrecipient revealed that the subrecipient’s registration in the System for Award Management (SAM) had expired in April 2013.
- LHSC did not adequately evaluate subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the

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award. In a non-statistical sample of 15 subrecipient awards selected from a population of 159 subrecipients, five (33%) did not have documentation that an evaluation was performed.

Criteria:

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

2 CFR Part 200.331(a) states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward by providing the information described in 2 CFR 200.331(a)(1). 2 CFR Part 25.205 further states that an agency may not make an award to an entity until the entity has complied with the requirements described in 2 CFR Part 25.200 to provide a valid unique entity identifier and maintain an active SAM registration with current information.

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

Cause:

Based on discussions with management, high employee turnover of LHSC management and staff in recent years has resulted in a lack of resources and familiarity with subrecipient monitoring requirements.

Effect:

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

Recommendation:

LHSC management should ensure that subrecipient audit reports are obtained and reviewed timely; management decision letters are issued on applicable audit findings; and risk evaluations are performed for all subrecipients to determine the appropriate monitoring. LHSC should also ensure that subawards include all required information, including a valid unique entity identifier.

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

Management’s response and corrective action plan:

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

2018-024 - Weakness in Controls over Federal Vouchering

Award Years: 2017, 2018

Award Numbers: 18X9204020LA17, 18X920405bLA17, 18X920405cLA17, 18X920405dLA17, 18X920405eLA17, 18X920405fLA17, 18X920405hLA17, 18X9205464LA17, 69A37518300001540LAA, 69A37518300001640LAA, 69A37518300004020LA0, 69A3751830000405bLAL, 69A3751830000405cLA0, 69A3751830000405dLAM, 69A3751830000405fLA0, 69A3751830000405hLA0

Compliance Requirement: Cash management

Repeat Finding: No

		<u>Questioned Costs</u>
20.607	Alcohol Open Container Requirements (Award No. 18X9205464LA17)	\$4,262
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	None Noted
<u>Highway Safety Cluster:</u>		
20.600	State and Community Highway Safety (Award No. 18X9204020LA17)	1,215
20.610	State Traffic Safety Information System Improvement Grants	None Noted
20.616	National Priority Safety Programs (Award No. 18X920405bLA17)	3,727
		\$9,204

Condition:

LHSC failed to ensure that federal funds were vouchered timely and in accordance with federal regulations for the Highway Safety Cluster (CFDA 20.600, 20.610, 20.616), Alcohol Open Container Requirements (CFDA 20.607), and Minimum Penalties for Repeated Offenders for Driving While Intoxicated (CFDA 20.608) federal programs.

Our test of a non-statistical sample of 120 transactions from a population of 2,572 voucher transactions requesting reimbursement of federal program expenditures at LHSC disclosed the following:

- For 40 (33%) of the transactions tested, LHSC delayed drawing federal funds for times ranging from 62 to 580 days after the expenditure was made and posted in the accounting system.

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Federal Award Findings and Questioned Costs (Continued)

- For four (3%) of the transactions tested, LHSC requested and received reimbursement for the same expenditures twice, resulting in \$9,204 in questioned costs.

Criteria:

2 CFR 200.303 requires that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. Additionally, 31 CFR 205.33 requires federal program agencies to limit funds transfers to the state to the minimum amounts needed by the state and must time the disbursement to be in accord with the actual, immediate cash requirements of the state in carrying out a federal assistance program or project.

Cause:

LHSC did not ensure that controls were in place to timely and accurately voucher federal funds to ensure compliance with federal cash management requirements and maximize the use of federal funds to avoid using state funds when appropriate.

Effect:

Not requesting reimbursement for federal program expenditures timely increases the risk of errors and may result in noncompliance with cash management requirements. Furthermore, requesting federal funds in excess of actual expenditures makes LHSC noncompliant with federal cash management requirements. Overdrawn grants put the state at risk of federal disallowances for which the state may be liable, while underdrawn grants indicate that the state funded program expenditures using state general fund when federal funds could have been used instead.

Recommendation:

LHSC management should strengthen controls over vouchering of federal funds to ensure grants are not over or underdrawn, and maximize the use of federal funds to avoid using state funds unnecessarily.

Management's response and corrective action plan:

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

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH, LOUISIANA DEPARTMENT OF

2018-025 - Improper Payments to Waiver Services Providers

Award Year: 2018

Award Number: 1805LA5MAP

Compliance Requirement: Activities allowed or unallowed

Repeat Finding: Yes (Prior Year Finding No. 2017-037)

	Questioned Costs
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$5,167
State Funds	2,945
	\$8,112

Condition:

For the seventh consecutive year, the Louisiana Department of Health (LDH) paid New Opportunities Waiver (NOW) claims under Medicaid totaling \$8,112 (\$5,167 in federal funds and \$2,945 in state funds) for waiver services that were not documented in accordance with established policies, which we consider to be questioned costs. NOW is administered by the LDH Office for Citizens with Developmental Disabilities (OCDD). NOW services are accessed through support coordinators who assist with development and monitoring of the recipient’s plan of care (POC). Improper payments for waivers services have been reported in 16 of the last 19 audits totaling \$629,221.

In a test including 284 claims totaling \$57,380 paid to two providers for eight recipients, we noted the following:

- For 30 (11%) claims for four recipients, waiver services providers did not provide adequate documentation to support billed services, including progress notes that matched time sheets, complete progress notes, and time sheets that matched billing.
- For 36 (13%) claims for one recipient, the waiver services provider did not provide adequate documentations for deviations from the approved POC.

The waiver services providers tested confirmed that mistakes were made in supporting documentation and that some documentation could not be provided.

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

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

Criteria:

Prior to billing for services, the NOW service provider must verify that time sheets and progress notes are completed correctly and that services were delivered in accordance with the POC. The POC documents the recipient's assessed needs, types, and quantity of services to address those needs, and costs related to services. Direct service providers provide care to a recipient based on the approved POC.

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

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

Cause:

The errors noted occurred because LDH failed to ensure that NOW providers follow LDH policy which includes review of time sheets and progress notes for accuracy and providing services in accordance with approved POCs.

Effect:

Adequate supporting documentation and compliance with LDH established policies help to provide assurance that recipients are receiving needed services, billed services were actually performed, and limited resources are allocated appropriately.

Recommendation:

LDH management should ensure all departmental policies and federal regulations for waiver services are enforced including documentation to support claims and evidence that deviation from the approved POC meets the needs of the recipient.

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

Management's response and corrective action plan:

Management concurred that five claims resulted in improper payments and noted that the provider is no longer providing OCDD waiver services. Management did not concur that the additional errors noted are improper payments (B-10).

Auditor's additional comments:

In its response to the first bullet of the finding, management acknowledged inaccurate information indicated on progress notes but stated the information was not required. Management also noted that a recipient's name does not have to be noted on time sheets in all cases.

The NOW manual (section 32.8) requires the provider to keep sufficient records to document compliance with LDH requirements for the recipient served and the provision of services. A separate record must be maintained on each recipient that fully documents services for which payments have been made. The NOW manual (section 32.5) also requires that the service provider verify that services are documented as evidenced by time sheets and progress notes. Supporting documentation for claims noted as errors included progress notes not consistent with the services paid and inconsistencies between the recipient names noted on time sheets and recipient names noted on affiliated progress notes. We considered these instances to be inadequate documentation to support the claims paid as the documentation should accurately reflect services provided for the recipient indicated on the claim.

In its response to the second bullet of the finding, management noted that deviations from the POC are expected and allowed.

Direct service providers provide care to a recipient based on the approved POC. The NOW manual (section 32.8) states that an occasional or temporary deviation from a recipient's scheduled services is acceptable as long as the services being altered are recipient-driven, person-centered, and occur within the prior authorization. For the claims noted as errors in the finding, the provider could not provide documentation showing that the deviations were recipient-driven and person-centered.

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

2018-026 - Inadequate Controls over Quarterly Federal Expenditure Reporting

Award Years: 2017, 2018

Award Numbers: 1705LA5MAP, 1805LA5MAP

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2017-038)

Questioned Costs
None Noted

Medicaid Cluster:

93.778 Medical Assistance Program

Condition:

For the fourth consecutive year, LDH failed to accurately complete the required quarterly reports of federal expenditures, including an error resulting in \$5,840,892 (\$3,705,590 federal) in expenditures for alien emergency services not identified and reported separately as required by the Centers for Medicare and Medicaid Services (CMS). In fiscal year 2018, LDH paid \$5,840,892 for alien emergency services for more than 600 recipients without identifying and reporting these expenditures separately in the quarterly report.

Criteria:

According to federal regulations, Medicaid services are available for qualified aliens upon having qualified alien status for a period of five years and meeting all other Medicaid eligibility requirements. Prior to the five-year benchmark, if the recipient otherwise meets Medicaid eligibility requirements, the recipient can receive emergency medical services under Medicaid. The Medicaid program requires quarterly reporting to CMS detailing actual expenditures by category of service, for which states are entitled to federal reimbursement. Federal reporting also requires separate reporting of emergency services for undocumented aliens. While total expenditures are not misstated due to the classification error, CMS requires accurate reporting of Medicaid expenditures.

The federal expenditures reported in the quarterly reports are used by CMS to track state Medicaid expenditures and to ensure proper application of federal participation rates.

Cause:

While LDH has implemented some controls over preparation and review of the quarterly expenditure reports, LDH failed to properly identify and report expenditures for the emergency services for undocumented aliens in the statewide accounting system for appropriate classification on federal reporting.

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

Effect:

Errors in federal reporting limit the usefulness of the reports and put the state at risk for improper claiming of federal funds.

Recommendation:

LDH should ensure federal expenditures are reported accurately and by appropriate category on the required quarterly federal reports.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-13).

2018-027 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations

Award Years: 2016 - 2018

Award Numbers: 1605LA5MAP, 1705LA0301, 1705LA5021, 1705LA5MAP, 1805LA5021, 1805LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: No

	Questioned Costs
93.767 Children’s Health Insurance Program	Unable to determine
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$981,801*

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

Condition:

LDH failed to design and maintain adequate internal control over MAGI-based eligibility determinations in the Medical Assistance Program (Medicaid - CFDA 93.778) and Children’s Health Insurance Program (LaCHIP - CFDA 93.767). LDH administers the LaCHIP program as another eligibility category in Medicaid. LaCHIP eligibility is determined through the same MAGI-based methodology used for Medicaid. All of our testing results and effects reported here are applicable to both Medicaid and LaCHIP.

As of June 30, 2018, there were 1.6 million recipients in Louisiana Medicaid. Of these recipients, 1.2 million (75%) were determined eligible in a MAGI eligibility group by LDH and enrolled in a managed care organizations (MCO). The MCOs are responsible for payment of

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

provider claims for Medicaid services. LDH paid \$5.4 billion dollars in per member per month (PMPM) payments to the MCOs for MAGI-determined recipients in state fiscal year 2018.

We tested a non-statistical sample of 60 Medicaid expansion MAGI-based recipient eligibility cases from a population of 220,354, with state fiscal year 2018 eligibility, using the documentation in the LDH eligibility case records. For all 60 cases, LDH did not use federal tax data to verify tax filer status, household size, and certain income, including self-employment income, income from other states, and various unearned income. LDH accepted self-attested answers from Medicaid applicants instead.

Because of a scope limitation, we were not able to test the sample of 60 recipients for all requirements of Medicaid eligibility. However, we were able to perform certain audit procedures for LDH's eligibility determination processes by reviewing only the information included in the LDH recipient case records documentation.

While this audit evidence is limited, we were able identify the following issues:

- For five (8%) of 60 cases, LDH caseworkers determined the recipient to be eligible when the case record does not support that eligibility decision. The determination errors were caused by improper consideration of income. LDH made PMPM payments to the MCO on behalf of these ineligible recipients totaling \$60,586. We projected the errors noted in the random sample to the entire population used to select the sample and calculated that 17,623 recipients likely did not qualify for Medicaid coverage. We calculated an average of annual PMPMs paid on behalf of the population and applied that annual PMPM to the projected 17,623 likely ineligible recipients, resulting in average annual PMPMs paid on the behalf of likely ineligible recipients totaling \$111 million. While we cannot obtain sufficient audit evidence to determine if the remaining recipients in our sample were indeed eligible, we were able to determine that at least these five were not eligible based on recipient case records.
- For 49 (82%) of 60, the case files included insufficient documentation to fully support the eligibility determination. The documentation errors included:
 - Lack of sufficient evidence to support verification of income
 - Inadequate consideration of requests for information
 - No Medicaid application in the casefile
 - Electronic Medicaid applications without a signature
 - Lack of consideration of returned mail and private insurance coverage

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

- Applications for a legal adult submitted by another person

We were unable to determine, from the evidence reviewed, whether or not these recipients were eligible. However, based on the federal definition of improper payments, Centers for Medicare and Medicaid Services (CMS) or other reviewers could consider the payments made on behalf of these recipients to be improper payments, because the case records did not include required documentation to fully support the eligibility decision.

In our Medicaid Audit Unit report, *Medicaid Eligibility: Wage Verification of the Expansion Population*, issued November 8, 2018, we considered LDH's wage verification process using Louisiana Workforce Commission (LWC) wage data in the MAGI eligibility determination. We noted for 93 of a targeted selection of 100 recipients, LDH paid PMPMs totaling \$538,795 to the MCOs for the benefit of ineligible recipients. We also tested a random sample of 100 cases selected from a population of 19,226 cases identified as high risk for ineligibility based on a data match between LDH case file information and LWC wage data. We noted that for 82 of the 100, LDH paid PMPMs totaling \$382,420 on the behalf of recipients who did not qualify. For this random sample, we projected that LDH paid between \$61.6 million and \$85.5 million in PMPMs for Medicaid recipients who did not qualify at some point during their Medicaid coverage.

Criteria:

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

Based on CMS guidance, federal tax filer status, household size, and income are all critical factors for MAGI-based determinations. Federal regulations require that a recipient case record include facts to support agency eligibility decision

Cause:

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

Our audit results noted inadequate internal control, eligibility errors and documentation errors, and errors noted through wage verification.

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

Effect:

LDH uses the same eligibility systems and process for all MAGI cases. The results of our test are pervasive to all MAGI determinations, including MAGI determinations for the LaCHIP program.

We determined that the lack of internal control due to not using federal tax data for verifications was applicable to all of the 1.2 million recipients in the MAGI eligibility group. Since LDH does not use tax data and auditors are restricted by law from using tax data in the audit of Medicaid eligibility, we are unable to obtain sufficient audit evidence to adequately test MAGI-based Medicaid eligibility. We consider this a scope limitation for our audit.

Recommendation:

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

Management’s response and corrective action plan:

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

2018-028 - Noncompliance with Managed Care Provider Enrollment Requirement

Award Year: 2018

Award Number: 1805LA5MAP

Compliance Requirement: Special tests and provisions

Repeat Finding: No

Medicaid Cluster:

93.778 Medical Assistance Program

**Questioned
Costs**

None Noted

Condition:

LDH did not enroll and screen Healthy Louisiana managed care providers by January 2018 and dental managed care providers by July 2018 as required by federal regulations.

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

Criteria:

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

Cause:

LDH has failed to meet federal requirements to enroll and screen all Medicaid providers through a single system operated by the state Medicaid agency by specific deadlines. Currently, the managed care plans continue to enroll and screen all providers, in violation of federal regulations.

Effect:

LDH is in violation of federal law and will continue to be in violation until a new provider enrollment system is procured, designed, and implemented, and all providers are enrolled in the new system.

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 state plan.

Provider enrollment, screening, and monitoring is a critical aspect of Louisiana Medicaid and managed care. LDH accepted 93 million Healthy Louisiana encounter claims totaling \$5 billion dollars and 3 million dental encounter claims totaling \$143.5 million dollars in fiscal year 2018 from the managed care plans and paid \$7.6 billion dollars in Healthy Louisiana premiums and \$179 million in dental premiums.

Recommendation:

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

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-15).

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

2018-029 - Noncompliance with Provider Revalidation and Screening Requirements

Award Years: 2017, 2018

Award Numbers: 1705LA5MAP, 1805LA5MAP

Compliance Requirement: Special tests and provisions

Repeat Finding: No

Questioned Costs
None Noted

Medicaid Cluster:

93.778 Medical Assistance Program

Condition:

LDH did not perform required provider revalidations, screenings, and monthly checks of a federal excluded party database for all fee-for-services Medicaid providers. In a non-statistical sample of 40 providers from a population of 21,806 providers receiving payments from LDH in fiscal year 2018, we noted errors for 39 (98%) providers as follows:

- For 38 providers, LDH did not perform the required five-year validation, including screening based on categorical risk. The 38 providers had enrollment dates ranging from six to 37 years ago.
- For one provider enrolled in the last three years, LDH did not perform the required screening based on categorical risk.

In addition, LDH did not routinely check the System for Award Management (SAM) to determine if providers had been excluded from participation in federal programs. The SAM database includes information on providers excluded from contracting with the federal government.

Criteria:

Federal regulations require that LDH screen all providers according to the provider's categorical risk level upon initial enrollment, re-enrollment, or revalidation of enrollment. LDH must complete a revalidation of enrollment for all providers, regardless of type, at least every five years. The required screening procedures for each provider varies based on the risk category score. Risk categories include limited, moderate, and high as follows:

- For providers in the limited risk category, the agency must verify that the provider meets applicable federal and state requirements, conduct license verifications, and conduct database checks on a pre- and post-enrollment basis to ensure providers meet and continue to meet criteria for their provider type.

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

- For providers in the moderate risk category, the agency must perform the “limited” screening requirement and conduct onsite visits.
- For providers in the high risk category, the agency must perform the “limited” and “moderate” screening requirements, conduct criminal background checks, and require submission of fingerprints.

LDH is also required by federal regulation to check the List of Excluded Individuals/Entities (LEIE) and the SAM no less frequently than monthly.

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

Cause:

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

Effect:

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

Recommendation:

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

Management’s response and corrective action plan:

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

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

2018-030 - Noncompliance with Third-Party Liability Assignment

Award Years: 2017, 2018

**Award Numbers: 1705LA0301, 1705LA5021, 1705LA5MAP, 1805LA5021,
 1805LA5MAP**

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2017-039)

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

Condition:

For the second consecutive year, LDH failed to maintain evidence of notification of third-party liability (TPL) assignment as required for eligibility in the Medical Assistance Program (Medicaid – CFDA 93.778) and the Children's Health Insurance Program (LaCHIP – CFDA 93.767). In a non-statistical sample of 60 recipients from a population of 165,370 non-MAGI cases, 14 (23%) recipient case records did not contain evidence of TPL assignment notification, confirming LDH's planned corrective action timeline.

Criteria:

Per federal regulations, Medicaid is the payer of last resort. As a condition of eligibility, each applicant/enrollee must assign to the state their individual rights to medical support and other third-party payments, and such rights of any other eligible individuals under their legal authority. LDH provides notification to an applicant/enrollee by including assignment language on Medicaid and LaCHIP applications. LDH utilizes both paper and electronic applications. By state law, TPL assignment is automatic but notification must be provided to the applicant/enrollee.

Cause:

During state fiscal year 2018, TPL assignment language was not included as part of electronic application summaries in recipient case records. LDH planned corrective action in conjunction with the launch of a new eligibility system. The system was not launched until November 2018. Paper applications were updated to include a notification effective March 2018 regarding TPL assignment language. LDH's corrective action was prospective in nature and did not attempt to remedy older applications already on file.

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

Effect:

Third parties are legally-liable individuals, institutions, corporations (including insurers), and public or private agencies who are or who may be legally responsible for paying medical claims. Without the assignment of TPL rights, the Medicaid program and the state may be at risk for payments that should be the legal obligation of another party.

Recommendation:

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

Management's response and corrective action plan:

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

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

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

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

HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH
 2018-001 - Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards

LOUISIANA BOARD OF REGENTS
 2018-002 - Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA)

OTHER REPORTS

U.S. DEPARTMENT OF AGRICULTURE

SNAP Cluster

A report (Audit Control #40170022) was issued by the Louisiana Legislative Auditor Performance Audit Services staff titled *Department of Children and Family Services – Follow-Up: SNAP Benefits Spent After Participants’ Deaths* on March 21, 2018. This report is applicable to the Supplemental Nutrition Assistance Program (SNAP) (CFDA 10.551), which is a part of the SNAP Cluster. The report, including management’s full responses, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports-data/>.

GULF COAST ECOSYSTEM RESTORATION COUNCIL

Research and Development Cluster

A report (Audit Control #52180002) was issued by Louisiana Legislative Auditor Recovery Assistance Services staff titled *An Agreed-Upon Procedures Report on the Coastal Restoration Authority Gulf of Mexico Oil Spill Restoration* on September 19, 2018. This report includes findings for the Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program (CFDA 87.052), which is part of the Research and Development Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. The report, including management’s full responses, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports-data/>.

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

Other reports (Audit Control #40160027, 40170020, and 40170026) were issued by the Louisiana Legislative Auditor Performance Audit Services staff titled *Louisiana Department of Health – Access to Comprehensive and Appropriate Specialized Behavioral Health Services in Louisiana* issued on February 14, 2018; *Louisiana Department of Health – Oversight of Surveillance and Utilization Review Subsystem (SURS) - Medicaid Program Integrity Activities* issued on December 5, 2018; and *Louisiana Department of Health and Office of the Louisiana Attorney General – Medical Assistance Programs Fraud Detection Fund* issued on July 25, 2018; applicable to the Medicaid Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. The reports can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports-data/>.

Other reports (Audit Control #80180078, 80180079, 80180107, 80180108, and 80180130) were issued by the Louisiana Legislative Auditor Medicaid Audit Unit staff titled *Louisiana Department of Health – Reliability of Medicaid Provider Data* issued on June 20, 2018; *Louisiana Department of Health – Medicaid Eligibility: Modified Adjusted Gross Income Determination Process* issued on December 12, 2018 (see related finding in Schedule C – 2018-027); *Louisiana Department of Health – Strengthening of the Medicaid Eligibility Determination Process* issued on May 2, 2018; *Louisiana Department of Health – Identification of Incarcerated Medicaid Recipients* issued on October 31, 2018; and *Louisiana Department of Health – Medicaid Eligibility: Wage Verification Process of the Expansion Population* issued on November 8, 2018 (see related finding in Schedule C – 2018-027); applicable to the Medicaid Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. The reports can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports-data/>.

U.S. DEPARTMENT OF HOMELAND SECURITY

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

Other reports were issued by Louisiana Legislative Auditor Recovery Assistance Services staff that include findings for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) Program (CFDA 97.036). This is a major federal program for the Single Audit of the State of Louisiana. The reports, including management’s full responses, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports-data/>.

Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2018

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

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Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2018

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14 – U.S. Department of Housing and Urban Development	A-37
15 – U.S. Department of the Interior	A-39
16 – U.S. Department of Justice	A-46
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19 – U.S. Department of State	A-56
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30 – Equal Employment Opportunity Commission	A-65
39 – General Services Administration	A-65
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59 – Small Business Administration	A-77
64 – U.S. Department of Veterans Affairs	A-78
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77 – Nuclear Regulatory Commission	A-83
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STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE			
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENT)	10.000		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$4,869,758	
		<hr/>	
		\$4,869,758	\$0
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$410,929	
Department of Wildlife and Fisheries		\$11,066	
Louisiana State University - Baton Rouge		\$92,240	
Louisiana State University Agricultural Center		\$2,423	
		<hr/>	
		\$516,658	\$0
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$41,250	
		<hr/>	
		\$41,250	\$0
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING	10.13-CS-11080600-013		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$21,376	
		<hr/>	
		\$21,376	\$0
KISATCHIE NATIONAL FOREST/CANEY RANGER DISTRICT STEWARDSHIP AGREEMENT TO ESTABLISH, IMPROVE, & MANAGE WOOD DUCK NESTING HABITAT	10.15-SA-11080606-001		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,333	
		<hr/>	
		\$2,333	\$0
ARCHEOLOGY STUDENT TRAINING	10.16-PA-11080603-006		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$11,836	
		<hr/>	
		\$11,836	\$0
INSPECTION GRADING AND STANDARDIZATION	10.162		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,991	
		<hr/>	
		\$2,991	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
MARKET PROTECTION AND PROMOTION	10.163		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$52,200	
		<hr/>	
		\$52,200	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$364,061	
		<hr/>	
		\$364,061	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Through: UNIVERSITY OF FLORIDA (2017-34383-27029)</u>			
Louisiana State University Agricultural Center		\$1,750	
		<hr/>	
		\$1,750	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000714)</u>			
Louisiana State University Agricultural Center		\$36,854	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000974)</u>			
Louisiana State University Agricultural Center		\$2,388	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-134/S001161)</u>			
Louisiana State University Agricultural Center		\$9,330	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-134/S001165)</u>			
Louisiana State University Agricultural Center		\$20,101	
<u>Through: UNIVERSITY OF GEORGIA (SUB00001551)</u>			
Louisiana State University Agricultural Center		\$22,740	
		<hr/>	
		\$91,413	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$158,841	
		<hr/>	
		\$158,841	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
INTEGRATED PROGRAMS	10.303		
<u>Through: ARKANSAS STATE UNIVERSITY-JONESBORO (14-686-15)</u>			
Louisiana State University Agricultural Center		\$7,161	
		<hr/>	
		\$7,161	\$0
HOMELAND SECURITY AGRICULTURAL	10.304		
Direct Awards			
Louisiana State University - Baton Rouge		(\$6,810)	
<u>Through: PURDUE UNIVERSITY (800083251-AG)</u>			
Louisiana State University - Baton Rouge		\$67,738	
<u>Through: PURDUE UNIVERSITY (8000053484-AG)</u>			
Louisiana State University Agricultural Center		\$60,534	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011538)</u>			
Louisiana State University Agricultural Center		\$25,965	
		<hr/>	
		\$147,427	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
Direct Awards			
Louisiana State University - Baton Rouge		\$12,439	
Louisiana State University Agricultural Center		\$58,630	
		<hr/>	
		\$71,069	\$0
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328		
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011136)</u>			
Louisiana State University Agricultural Center		\$23,636	
		<hr/>	
		\$23,636	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
Direct Awards			
Louisiana State University Agricultural Center		\$115,989	
		<hr/>	
		\$115,989	\$520
RURAL BUSINESS DEVELOPMENT GRANT	10.351		
Direct Awards			
Department of Economic Development - Office of Business Development		\$20,317	
		<hr/>	
		\$20,317	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,061,958	
		<hr/>	
		\$2,061,958	\$0
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$7,588,661	
<u>Through: KANSAS STATE UNIVERSITY (S16072)</u>			
Louisiana State University Agricultural Center		(\$5,187)	
<u>Through: KANSAS STATE UNIVERSITY (S17095)</u>			
Louisiana State University Agricultural Center		\$16,815	
<u>Through: KANSAS STATE UNIVERSITY (S18088)</u>			
Louisiana State University Agricultural Center		\$8,567	
<u>Through: UNIVERSITY OF ARKANSAS (21665-03)</u>			
Louisiana State University Agricultural Center		(\$44,565)	
<u>Through: UNIVERSITY OF ARKANSAS (21666-14)</u>			
Louisiana State University Agricultural Center		\$10,507	
<u>Through: UNIVERSITY OF ARKANSAS (31000-15)</u>			
Louisiana State University Agricultural Center		\$10,338	
<u>Through: UNIVERSITY OF MISSOURI (C00055873-3)</u>			
Louisiana State University Agricultural Center		\$7,204	
<u>Through: UNIVERSITY OF MISSOURI (C00059381-10)</u>			
Louisiana State University Agricultural Center		\$8,180	
		<hr/>	
		\$7,600,520	\$0
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		
<u>Direct Awards</u>			
Office of Public Health		\$95,759,825	
		<hr/>	
		\$95,759,825	\$4,799,951
CHILD AND ADULT CARE FOOD PROGRAM	10.558		
<u>Direct Awards</u>			
Department of Education		\$98,356,713	
		<hr/>	
		\$98,356,713	\$93,675,319
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$562,233	
Department of Education		\$6,318,986	
		<hr/>	
		\$6,881,219	\$1,651,194

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$7,074	
		<hr/>	
		\$7,074	\$0
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$307,092	
		<hr/>	
		\$307,092	\$0
WIC GRANTS TO STATES (WGS)	10.578		
<u>Direct Awards</u>			
Office of Public Health		\$1,497,851	
		<hr/>	
		\$1,497,851	\$0
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education		\$529,938	
		<hr/>	
		\$529,938	\$529,938
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		
<u>Direct Awards</u>			
Department of Education		\$2,391,078	
		<hr/>	
		\$2,391,078	\$2,391,078
SCIENTIFIC COOPERATION EXCHANGE PROGRAM WITH CHINA	10.614		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$24,087	
		<hr/>	
		\$24,087	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,292,577	
Southern University - Baton Rouge		\$3,701	
		<hr/>	
		\$2,296,278	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$19,467	
		<hr/>	
		\$19,467	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
GOOD NEIGHBOR AUTHORITY	10.691		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$16,669	
		<hr/>	
		\$16,669	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$162,371	
		<hr/>	
		\$162,371	\$0
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$26,581	
		<hr/>	
		\$26,581	\$0
RURAL DEVELOPMENT COOPERATIVE AGREEMENT PROGRAM	10.890		
<u>Through: UNIVERSITY OF IOWA (W000832230/PO 1001653216)</u>			
Louisiana State University Agricultural Center		(\$3,142)	
		<hr/>	
		(\$3,142)	\$0
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$259)	
Louisiana State University Agricultural Center		\$89,306	
Southern University - Baton Rouge		\$6,853	
		<hr/>	
		\$95,900	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$852,975	
Department of Wildlife and Fisheries		\$102,064	
Louisiana State University Agricultural Center		\$57,682	
		<hr/>	
		\$1,012,721	\$0
AGRICULTURAL CONSERVATION EASEMENT PROGRAM	10.931		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$27,631	
		<hr/>	
		\$27,631	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
AGRICULTURAL STATISTICS REPORTS	10.950		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$436	
		<hr/>	
		\$436	\$0
SCIENTIFIC COOPERATION AND RESEARCH	10.961		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$40,609	
		<hr/>	
		\$40,609	\$0
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$142,443	
		<hr/>	
		\$142,443	\$0
ARCHEOLOGY STUDENT TRAINING	10.AST		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$9,676	
		<hr/>	
		\$9,676	\$0
<u>Research and Development Cluster:</u>			
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,281	
Louisiana State University Agricultural Center		\$370,241	
University of Louisiana at Lafayette		\$865	
<u>Through: BAYLOR COLLEGE OF MEDICINE (102219121)</u>			
Pennington Biomed Research Center		\$417,554	
<u>Through: BAYLOR COLLEGE OF MEDICINE</u>			
Southern University - Baton Rouge		\$184,416	
		<hr/>	
		\$976,357	\$4,099
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$82,635	
		<hr/>	
		\$82,635	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
WILDLIFE SERVICES	10.028		
<u>Through: TUSKEGEE UNIVERSITY (39-32650-071-76190)</u>			
Southern University Agricultural Research/Extension Center		\$10,681	
		<hr/>	
		\$10,681	\$0
FOREST TAXATION UNDER THE GENERALIZED FAUSTMANN FORMULA	10.14-JV-11330143-102		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$4,000)	
		<hr/>	
		(\$4,000)	\$0
TIMBER PRODUCT OUTPUTS SURVEY COLLECTION AND WOOD UTILIZATION STUDIES	10.16-CR-11330145-047		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$54,470	
		<hr/>	
		\$54,470	\$0
EVALUATION OF AQUATIC RESOURCES ON THE KISATCHIE NATIONAL FOREST	10.16-CS-11330140-099		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$575	
		<hr/>	
		\$575	\$0
WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	10.164		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$14,880	
		<hr/>	
		\$14,880	\$0
FOREST SOUTHERN RESEARCH STATION	10.17-239		
<u>Direct Awards</u>			
Louisiana Tech University		\$5,408	
		<hr/>	
		\$5,408	\$0
AVIAN POINT COUNT SURVEYS	10.18-PA-11080600-01		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$6,975	
		<hr/>	
		\$6,975	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$3,998)	
<u>Through: MISSISSIPPI STATE UNIVERSITY - SRAC</u>			
Louisiana State University - Baton Rouge		\$26,698	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (1617R0321)</u>			
Louisiana State University Agricultural Center		\$18,876	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (SRAC Spawning Aid Project)</u>			
Louisiana State University Agricultural Center		\$17,236	
<u>Through: UNIVERSITY OF FLORIDA (PO 1600472670)</u>			
Louisiana State University Agricultural Center		\$3,750	
		<hr/>	
		\$62,562	\$0
MOLECULAR MECHANISM UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRIES	10.2016-1		
<u>Through: NATIONAL PROCESSED RASPBERRY COUNCIL (2016.1)</u>			
Louisiana State University Agricultural Center		\$9,233	
		<hr/>	
		\$9,233	\$0
MOLECULAR MECHANISMS UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRIES AGAINST INSULIN RESISTANCE AND INFLAMMATION IN TYPE 2 DIABETES - YEAR 3	10.2017-10		
<u>Through: NATIONAL PROCESSED RASPBERRY COUNCIL (2017.1)</u>			
Louisiana State University Agricultural Center		\$10,398	
		<hr/>	
		\$10,398	\$0
COOPERATIVE FORESTRY RESEARCH	10.202		
<u>Direct Awards</u>			
Louisiana Tech University		\$254,008	
Southern University Agricultural Research/Extension Center		\$121,153	
		<hr/>	
		\$375,161	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,774,539	
		<hr/>	
		\$4,774,539	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster: (Cont.)			
ANIMAL HEALTH AND DISEASE RESEARCH	10.207		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$29,192	
Louisiana State University Agricultural Center		\$21,370	
		<hr/>	
		\$50,562	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF</u>			
<u>GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF</u>			
<u>GEORGIA (RD309-129/S000669)</u>			
Louisiana State University Agricultural Center		(\$217)	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF</u>			
<u>GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF</u>			
<u>GEORGIA (RD309-129/S000679)</u>			
Louisiana State University Agricultural Center		(\$4,360)	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF</u>			
<u>GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF</u>			
<u>GEORGIA (RD309-134/S001227)</u>			
Louisiana State University Agricultural Center		\$1,863	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF</u>			
<u>GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF</u>			
<u>GEORGIA (SUB00000681)</u>			
Louisiana State University Agricultural Center		\$62,195	
<u>Through: UNIVERSITY OF GEORGIA (PO0000046432)</u>			
Southern University Agricultural Research/Extension Center		\$3,310	
<u>Through: UNIVERSITY OF GEORGIA (RD309-134/0001534)</u>			
Southern University Agricultural Research/Extension Center		\$1,362	
<u>Through: UNIVERSITY OF GEORGIA (RD309-134/S000966)</u>			
Southern University Agricultural Research/Extension Center		\$7,538	
		<hr/>	
		\$71,691	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$732,040	
		<hr/>	
		\$732,040	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BIOTECHNOLOGY RISK ASSESSMENT RESEARCH	10.219		
<u>Through: UNIVERSITY OF TENNESSEE 03 (8500000000)</u>			
Louisiana State University Agricultural Center		\$5,863	
		<hr/>	
		\$5,863	\$0
CONSUMER DATA AND NUTRITION RESEARCH	10.253		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$10,416	
		<hr/>	
		\$10,416	\$0
AGRICULTURAL MARKET AND ECONOMIC RESEARCH	10.290		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$14,003	
		<hr/>	
		\$14,003	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309		
<u>Through: TEXAS A & M UNIVERSITY - TEXAS A&M AGRILIFE EXTENSION SERVICE (07-M1703027)</u>			
Louisiana State University Agricultural Center		\$20,596	
		<hr/>	
		\$20,596	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$246,088	
Louisiana State University Agricultural Center		\$1,704,623	
Louisiana State University Health Sciences Center - Shreveport		\$160,834	
Pennington Biomed Research Center		\$33,278	
<u>Through: IOWA STATE UNIVERSITY (4162808C)</u>			
Louisiana State University - Baton Rouge		\$2,768	
<u>Through: OKLAHOMA STATE UNIVERSITY (5 553608)</u>			
Louisiana State University - Baton Rouge		\$1,835	
<u>Through: UNIVERSITY OF ARKANSAS 01 (UA AES 91152-01)</u>			
Louisiana State University Agricultural Center		\$43,276	
<u>Through: UNIV OF TENNESSEE (17-275)</u>			
Louisiana Tech University		\$2,388	
<u>Through: COLORADO STATE UNIVERSITY (G-06251-3)</u>			
Pennington Biomed Research Center		\$24,229	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)</u>			
<u>(Cont.)</u>			
<u>Through: MICHIGAN STATE UNIVERSITY 05 (RC104749D)</u>			
		\$23,163	
<u>Through: OHIO STATE UNIVERSITY 02 (60059871)</u>			
		\$126,698	
		<hr/>	
		\$2,369,180	\$496,774
SUN GRANT PROGRAM	10.320		
<u>Through: MISSISSIPPI STATE (2014.38502-22595)</u>			
		\$1,127	
		<hr/>	
		\$1,127	\$0
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE (NLGCA)	10.326		
<u>Direct Awards</u>			
		\$1,300	
		<hr/>	
		\$1,300	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
		\$69,457	
<u>Through: OKLAHOMA STATE UNIVERSITY (2-562180-LSU)</u>			
		\$1,939	
<u>Through: TEXAS A & M UNIVERSITY-AGRILIFE RESEARCH (06-S150611)</u>			
		(\$1,989)	
<u>Through: TEXAS A & M UNIVERSITY-TEXAS AGRILIFE EXTENSION SERVICE (07-S150712/586034-02001)</u>			
		(\$9,860)	
		<hr/>	
		\$59,547	\$44,317
ALFALFA AND FORAGE RESEARCH PROGRAM	10.330		
<u>Through: MISSISSIPPI STATE UNIVERSITY (011100 322735 02)</u>			
		\$37,245	
		<hr/>	
		\$37,245	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RURAL BUSINESS DEVELOPMENT GRANT	10.351		
<u>Through: LOUISIANA INDUSTRIAL DEVELOPMENT EXECUTIVES ASSOCIATION (LIDEA-USDA-RBDG)</u>			
Southeastern Louisiana University		\$16,405	
		<hr/>	
		\$16,405	\$12,713
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS	10.443		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$200,678	
		<hr/>	
		\$200,678	\$0
FOOD SAFETY COOPERATIVE AGREEMENTS	10.479		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$75,014	
		<hr/>	
		\$75,014	\$0
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$904,395	
		<hr/>	
		\$904,395	\$0
FORESTRY RESEARCH	10.652		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$203,882	
Louisiana Tech University		\$7,899	
Southern University Agricultural Research/Extension Center		\$30,611	
		<hr/>	
		\$242,392	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Through: NORTH CAROLINA DEPT OF AGRICULTURE (16-060- 4025)</u>			
Louisiana Tech University		\$39,048	
<u>Through: NATIONAL FISH AND WILDLIFE FOUNDATION (1301.16.052376)</u>			
University of New Orleans		\$29,544	
		<hr/>	
		\$68,592	\$0
WOOD UTILIZATION ASSISTANCE	10.674		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$38,930	
		<hr/>	
		\$38,930	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
FOREST HEALTH PROTECTION	10.680		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$23,131	
		<hr/>	
		\$23,131	\$0
PARTNERSHIP AGREEMENTS	10.699		
<u>Direct Awards</u>			
Louisiana Tech University		\$9,842	
		<hr/>	
		\$9,842	\$0
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$245,910	
		<hr/>	
		\$245,910	\$144,644
RURAL DEVELOPMENT COOPERATIVE AGREEMENT PROGRAM	10.890		
<u>Through: UNIVERSITY OF IOWA (W000957755/PO # 1001792402)</u>			
Louisiana State University Agricultural Center		\$9,098	
		<hr/>	
		\$9,098	\$0
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$34,016	
		<hr/>	
		\$34,016	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$370,686	
University of Louisiana at Lafayette		\$268,859	
		<hr/>	
		\$639,545	\$0
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932		
<u>Through: CADDO SOIL AND WATER CONSERVATION DISTRICT (1516R0007)</u>			
Louisiana State University Agricultural Center		\$4,136	
		<hr/>	
		\$4,136	\$0
AGRICULTURAL STATISTICS REPORTS	10.950		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$4,000	
		<hr/>	
		\$4,000	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
FY17 CSF PROFICIENCY TESTING	10.AG-6197-P-17-0376		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,500	
		<hr/>	
		\$1,500	\$0
OPERATION OF UVB MONITORING SITE	10.CSU 1		
<u>Through: COLORADO STATE UNIVERSITY (CSU 1)</u>			
Louisiana State University Agricultural Center		\$2,500	
		<hr/>	
		\$2,500	\$0
CELLULOSIC NANOMATERIALS AS MULTIFUNCTIONAL ADDITIVES IN WATER-BASED DRILLING FLUIDS FOR OIL AND GAS INDUSTRY	10.E17-23		
<u>Through: UNITED STATES ENDOWMENT FOR FORESTRY AND COMMUNITIES (E17-23)</u>			
Louisiana State University Agricultural Center		\$91,920	
		<hr/>	
		\$91,920	\$38,624
EXPLORING BENEFICIAL EFFECTS OF BLUEBERRIES IN HORSES	10.EBEBH		
<u>Through: US Highbush Blueberry Council</u>			
Louisiana State University - Baton Rouge		\$27,668	
		<hr/>	
		\$27,668	\$0
MAXIMIZING PREBIOTICS PRODUCTION FROM SORGHUM GRAIN	10.HVM12-16		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (HVM12-16)</u>			
Louisiana State University Agricultural Center		\$17,176	
		<hr/>	
		\$17,176	\$0
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.SIUC 15-14		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-14)</u>			
Louisiana State University Agricultural Center		(\$4,911)	
		<hr/>	
		(\$4,911)	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.SIUC 15-15		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-15)</u> Louisiana State University Agricultural Center		(\$977)	
		(\$977)	\$0
Total for Research and Development Cluster		\$12,404,404	\$741,171
<u>Child Nutrition Cluster:</u>			
SCHOOL BREAKFAST PROGRAM	10.553		
<u>Direct Awards</u> Department of Education		\$87,963,944	
		\$87,963,944	\$87,192,451
NATIONAL SCHOOL LUNCH PROGRAM	10.555		
<u>Direct Awards</u> Department of Agriculture and Forestry Department of Education		\$30,520,958 \$246,839,790	
		\$277,360,748	\$275,726,431
SPECIAL MILK PROGRAM FOR CHILDREN	10.556		
<u>Direct Awards</u> Department of Education		\$972	
		\$972	\$642
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		
<u>Direct Awards</u> Department of Education		\$8,234,138	
		\$8,234,138	\$7,775,338
Total for Child Nutrition Cluster		\$373,559,802	\$370,694,862
<u>Food Distribution Cluster:</u>			
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		
<u>Direct Awards</u> Office of Public Health		\$18,324,708	
		\$18,324,708	\$18,103,166

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Food Distribution Cluster: (Cont.)</u>			
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,698,343	
		<hr/>	
		\$1,698,343	\$0
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$9,696,712	
		<hr/>	
		\$9,696,712	\$0
Total for Food Distribution Cluster		<hr/>	
		\$29,719,763	\$18,103,166
<u>Forest Service Schools and Roads Cluster:</u>			
SCHOOLS AND ROADS - GRANTS TO STATES	10.665		
<u>Direct Awards</u>			
State Treasury		\$1,782,954	
		<hr/>	
		\$1,782,954	\$1,782,954
Total for Forest Service Schools and Roads Cluster		<hr/>	
		\$1,782,954	\$1,782,954
<u>SNAP Cluster:</u>			
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,315,294,634	
		<hr/>	
		\$1,315,294,634	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$65,766,925	
		<hr/>	
		\$65,766,925	\$726,759
Total for SNAP Cluster		<hr/>	
		\$1,381,061,559	\$726,759
Total for U.S. Department of Agriculture		<hr/> <hr/>	
		\$2,024,313,543	\$495,096,912

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE			
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS) Through: UNIVERSITY OF MARYLAND CENTER (SA7525796D) University of Louisiana at Lafayette	11.012	\$53,841	
		<hr/>	
		\$53,841	\$0
ECONOMIC DEVELOPMENT SUPPORT FOR PLANNING ORGANIZATIONS Direct Awards Louisiana State University - Baton Rouge	11.302	\$63,637	
		<hr/>	
		\$63,637	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE Direct Awards Louisiana Tech University Southern University - Baton Rouge	11.303	(\$1,607) \$150,248	
		<hr/>	
		\$148,641	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION Direct Awards Department of Agriculture and Forestry	11.413	\$27,890	
		<hr/>	
		\$27,890	\$0
SEA GRANT SUPPORT Direct Awards Louisiana State University - Baton Rouge	11.417	\$140,000	
		<hr/>	
		\$140,000	\$0
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS Direct Awards Department of Natural Resources	11.419	\$3,145,752	
		<hr/>	
		\$3,145,752	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM Through: UNIVERSITY OF MARYLAND-COLLEGE PARK (SA07- 5-29092) Louisiana State University Agricultural Center	11.427	\$17,338	
		<hr/>	
		\$17,338	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
COOPERATIVE FISHERY STATISTICS	11.434		
Through: <u>GULF STATES MARINE FISHERIES COMMISSION</u> <u>(FNA15NMF4340078)</u>			
Department of Wildlife and Fisheries		\$809,608	
		<hr/>	
		\$809,608	\$0
REGIONAL FISHERY MANAGEMENT COUNCILS	11.441		
Through: <u>GULF OF MEXICO COUNCIL (12-7030)</u>			
Department of Wildlife and Fisheries		\$20,548	
Through: <u>GULF OF MEXICO COUNCIL (18-7030)</u>			
Department of Wildlife and Fisheries		\$22,500	
		<hr/>	
		\$43,048	\$0
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$22,198,178	
Department of Wildlife and Fisheries		\$33,550	
		<hr/>	
		\$22,231,728	\$0
STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	11.549		
<u>Direct Awards</u>			
Department of Public Safety Services		\$317,680	
		<hr/>	
		\$317,680	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$630,846	
		<hr/>	
		\$630,846	\$0
OPERATIONS OF THE SOUTHERN REGIONAL CLIMATE CENTER	11.AB-133E-16-CQ-0023		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$577,500	
		<hr/>	
		\$577,500	\$0
REGIONAL CLIMATE SERVICES SUPPORT IN THE SOUTHERN REGION	11.DG-133E-13-CN-0121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$32,097	
		<hr/>	
		\$32,097	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
JOINT ENFORCEMENT AGREEMENT <u>Direct Awards</u> Department of Wildlife and Fisheries	11.JEA	\$922,108	
		<hr/>	
		\$922,108	\$0
MARKET ANALYSES AND REPORTS FOR THE CENTER FOR COASTS, OCEANS, AND GEOPHYSICAL (CCOG) PRODUCTS <u>Through: GLOBAL SCIENCE & TECHNOLOGY INC</u> Louisiana State University - Baton Rouge	11.MARCCOGP	\$15,000	
		<hr/>	
		\$15,000	\$0
<u>Research and Development Cluster:</u>			
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS) <u>Through: SOUTHEASTERN UNIVERSITIES RESEARCH ASSOCIATION 02 (2013-017)</u> Louisiana State University - Baton Rouge <u>Through: TEXAS A & M UNIVERSITY 01 (02-S160279)</u> Louisiana State University - Baton Rouge	11.012	\$51,303	
		<hr/>	
		\$50,983	
		<hr/>	
		\$102,286	\$0
CLUSTER GRANTS <u>Direct Awards</u> Louisiana State University - Baton Rouge	11.020	\$123,059	
		<hr/>	
		\$123,059	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE <u>Direct Awards</u> McNeese State University	11.303	\$62,819	
		<hr/>	
		\$62,819	\$0
ECONOMIC ADJUSTMENT ASSISTANCE <u>Direct Awards</u> Louisiana Tech University University of New Orleans	11.307	\$17,400	
		<hr/>	
		\$2,199	
		<hr/>	
		\$19,599	\$4,450
GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM) <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 02 (USM- GR04905-03)</u> Louisiana State University - Baton Rouge	11.400	\$486,055	
		<hr/>	
		\$486,055	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$162,036	
		<hr/>	
		\$162,036	\$0
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,762,032	
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (18-10 548001-1000)</u>			
Louisiana State University - Baton Rouge		\$451,775	
		<hr/>	
		\$2,213,807	\$102,618
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (A101377/78123400)</u>			
Louisiana State University - Baton Rouge		\$9,888	
		<hr/>	
		\$9,888	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$48,851	
Nicholls State University		\$59,653	
University of New Orleans		\$108,846	
		<hr/>	
		\$217,350	\$0
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		
<u>Through: CENTER FOR PLANNING EXCELLENCE (CPEX) (45202)</u>			
Louisiana State University - Baton Rouge		\$26,480	
<u>Through: UNIVERSITY OF OKLAHOMA (2014-34)</u>			
Louisiana State University - Baton Rouge		\$488,299	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD000519)</u>			
University of Louisiana at Lafayette		\$78,508	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (Z17-28237)</u>			
University of Louisiana at Lafayette		\$9,445	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>CLIMATE AND ATMOSPHERIC RESEARCH (Cont.)</u>			
<u>Through: CENTER FOR PLANNING EXCELLENCE (NOAA COCA)</u>			
University of New Orleans		\$19,441	
		<hr/>	
		\$622,173	\$0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES			
	11.432		
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001363517.01)</u>			
Board of Regents		\$84,859	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 02 (800006271-0146)</u>			
Louisiana State University - Baton Rouge		(\$1,267)	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 02 (800007208-01UG)</u>			
Louisiana State University - Baton Rouge		\$57,705	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM- GR05687-001)</u>			
Louisiana State University - Baton Rouge		\$11,762	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (37015869/A101328)</u>			
Louisiana State University Agricultural Center		\$23,216	
		<hr/>	
		\$176,275	\$0
COOPERATIVE FISHERY STATISTICS			
	11.434		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$31,265	
		<hr/>	
		\$31,265	\$0
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM			
	11.435		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$424,135	
		<hr/>	
		\$424,135	\$0
MARINE MAMMAL DATA PROGRAM			
	11.439		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$18,683	
		<hr/>	
		\$18,683	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	11.451		
<u>Direct Awards</u>			
Board of Regents		\$122,999	
Louisiana State University - Baton Rouge		\$84,401	
		<hr/>	<hr/>
		\$207,400	\$32,962
WEATHER AND AIR QUALITY RESEARCH	11.459		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$8,622	
		<hr/>	<hr/>
		\$8,622	\$0
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
University of New Orleans		\$35,909	
		<hr/>	<hr/>
		\$35,909	\$0
METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	11.467		
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD000723)</u>			
University of Louisiana at Lafayette		\$2,320	
		<hr/>	<hr/>
		\$2,320	\$0
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	11.478		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$491,241	
<u>Through: UNIVERSITY OF CENTRAL FLORIDA 01 (16206031-7)</u>			
Louisiana State University - Baton Rouge		\$2,292	
		<hr/>	<hr/>
		\$493,533	\$122,865
ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	11.619		
<u>Through: LOUISIANA CENTER FOR MANUFACTURING SCIENCES (43143)</u>			
Louisiana State University - Baton Rouge		\$15,000	
		<hr/>	<hr/>
		\$15,000	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION			
OUTREACH	11.620		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$50	
		<hr/>	
		\$50	\$0
MARINE DEBRIS PROGRAM	11.999		
<u>Through: TEXAS A & M UNIVERSITY-CORPUS CHRISTI 01 (16-44)</u>			
Louisiana State University - Baton Rouge		(\$517)	
		<hr/>	
		(\$517)	\$0
24/7 INCIDENT RESPONSE AND INCIDENT RESPONSE PREPARATION	11.AB-133C-15-CQ-0005/T-0001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$213,520	
		<hr/>	
		\$213,520	\$0
TAYLOR PLATFORM SHEEN SOURCE WORKING GROUP	11.AB-133C-15-CQ-0005/T-0003		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$1,108)	
		<hr/>	
		(\$1,108)	\$0
BARGE AMY FRANCIS RESPONSE SPILL INCIDENT	11.AB-133C-15-CQ-0005/T-0005		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,265	
		<hr/>	
		\$4,265	\$0
		<hr/>	
Total for Research and Development Cluster		\$5,648,424	\$262,895
<u>Economic Development Cluster:</u>			
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$38,465	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Economic Development Cluster: (Cont.)</u>			
ECONOMIC ADJUSTMENT ASSISTANCE (Cont.)			
<u>Direct Awards (Cont.)</u>			
Louisiana Tech University		\$76,616	
<u>Through: WINROCK INTERNATIONAL (6783-16-AM-01)</u>			
University of Louisiana at Lafayette		\$174,471	
		<hr/>	
		\$289,552	\$0
		<hr/>	
Total for Economic Development Cluster		\$289,552	\$0
		<hr/>	
Total for U.S. Department of Commerce		\$35,114,690	\$262,895
		<hr/> <hr/>	
U.S. DEPARTMENT OF DEFENSE			
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENT)			
	12.000		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$331,483	
		<hr/>	
		\$331,483	\$0
		<hr/>	
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS			
	12.002		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$440,651	
		<hr/>	
		\$440,651	\$0
		<hr/>	
SCHOOLS AND ROADS/SALE OF TIMBER			
	12.10.USC.2665		
<u>Direct Awards</u>			
State Treasury		\$146,396	
		<hr/>	
		\$146,396	\$146,396
		<hr/>	
PAYMENTS TO STATES IN LIEU OF REAL ESTATE TAXES			
	12.112		
<u>Direct Awards</u>			
State Treasury		\$130,200	
		<hr/>	
		\$130,200	\$130,200
		<hr/>	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		
<u>Direct Awards</u>			
Department of Environmental Quality		\$66,178	
		<hr/>	
		\$66,178	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$51,497	
		<hr/>	
		\$51,497	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400		
<u>Direct Awards</u>			
Department of Military Affairs		\$8,216,275	
		<hr/>	
		\$8,216,275	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		
<u>Direct Awards</u>			
Department of Military Affairs		\$25,350,973	
		<hr/>	
		\$25,350,973	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404		
<u>Direct Awards</u>			
Department of Military Affairs		\$19,337,316	
		<hr/>	
		\$19,337,316	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Through: ACADEMY OF APPLIED SCIENCE</u>			
Louisiana State University - Baton Rouge		\$17,848	
		<hr/>	
		\$17,848	\$0
GENCYBER GRANTS PROGRAM	12.903		
<u>Direct Awards</u>			
University of New Orleans		\$123,152	
		<hr/>	
		\$123,152	\$0
CYBERSECURITY CORE CURRICULUM	12.905		
<u>Direct Awards</u>			
University of New Orleans		\$156,410	
		<hr/>	
		\$156,410	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
PROGRAM MANAGEMENT, PLANNING, EXECUTION AND EVALUATION OF CHEMICAL, BIOLOGICAL <u>Through: CUBIC GLOBAL DEFENSE, INC. 01 (CAI-1721-20017- 15/TO#3)</u> Louisiana State University - Baton Rouge	12.CAI-1721-20017-15/TO#3	(\$12,550)	
		<hr/>	\$0
CHEMICAL BIOLOGICAL RADIOLOGICAL NUCLEAR (CBRN) PREPAREDNESS SUPPORT PROGRAM (CP2) <u>Through: CUBIC GLOBAL DEFENSE, INC. 02 (CGD-1773-01800- 17 Task Order 004)</u> Louisiana State University - Baton Rouge	12.CGD-1773-01800-17 Task Order 004	\$41,787	
		<hr/>	\$0
CP2 PLANNING SUPPORT <u>Through: CUBIC GLOBAL DEFENSE, INC (CGD-1807-01807-18)</u> Louisiana State University - Baton Rouge	12.CGD-1807-01807-18	\$189,822	
		<hr/>	\$0
SUPPORT FOR NUCLEAR DETERRENCE AND ESCALATION WORKFORCE DEVELOPMENT - NUC 300 <u>Through: CYBER INNOVATION CENTER (FA4600-12-D-9000)</u> Louisiana Tech University	12.FA4600-12-D-9000	\$32,624	
		<hr/>	\$0
SUPPORT OF AIR FORCE GLOBAL STRIKE COMMAND AIRMAN LEADERSHIP AND DETERRENCE DEVELOPMENT <u>Through: CYBER INNOVATION CENTER (FA6800-18-H-001)</u> Louisiana Tech University	12.FA6800-18-H-001	\$15,834	
		<hr/>	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - CHRISTOPHER MORES <u>Direct Awards</u> Louisiana State University - Baton Rouge	12.N4485215GOIPA01	\$201,039	
		<hr/>	\$0
		<hr/>	\$201,039

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
INTRODUCTORY LINUX COURSE FOR NAVOCEANO <u>Direct Awards</u> University of New Orleans	12.N62306-17-TG-P3-012	\$6,251	
		\$6,251	\$0
AIR FORCE GLOBAL STRIKE COMMAND SEPTEMBER 2017 INNOVATION SUMMIT SUPPORT <u>Through: CYBER INNOVATION CENTER (PIA FA6800-13-H-001)</u> Louisiana Tech University	12.PIA FA6800-13-H-001	\$25,653	
		\$25,653	\$0
SUPPORT: AIR FORCE GLOBAL STRIKE COMMAND STRUCTURED FORUMS <u>Through: CYBER INNOVATION CENTER (PIA FA6800-17-H-001)</u> Louisiana Tech University	12.PIA FA6800-17-H-001	\$15,462	
		\$15,462	\$0
JPEO - IAB TECHNOLOGY RADAR <u>Through: APPLIED RESEARCH ASSOCIATES, INC. (S-001542.12.LSU)</u> Louisiana State University - Baton Rouge	12.S-001542-12-LSU	\$40,834	
		\$40,834	\$0
HURRICANE EVACUATION STUDY: GIS MAPPING AND ANALYSIS FOR THE BEHAVIORAL STUDY FOR SOUTHEASTERN LOUISIANA <u>Through: DEWBERRY ENGINEERS, INC. 03 (S/C-MO- USACESTLOUIS-W912P9-16-D-0005-LSU/TO #001)</u> Louisiana State University - Baton Rouge	12.S/C-MO-USACESTLOUIS-W912P9-16-D- 0005-LSU/TO #00	\$172,662	
		\$172,662	\$0
<u>Research and Development Cluster:</u> PREVALENCE OF BRUCELLA SPECIES AND BLUETONGUE VIRUS SEROTYPES AMONG DOMESTIC LIVESTOCK OR RUMINANTS IN SOUTHERN KAZAKHSTAN <u>Through: CH2M HILL, INC 01 (10006-7-106402)</u> Louisiana State University Agricultural Center	12.10006-7-106402	\$60,000	
		\$60,000	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
PLANNING ASSISTANCE TO STATES	12.110		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,019,907	
		<hr/>	
		\$1,019,907	\$0
COLLABORATIVE RESEARCH AND DEVELOPMENT	12.114		
<u>Direct Awards</u>			
Board of Regents		\$229,830	
		<hr/>	
		\$229,830	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT WITH US ARMY CORPS OF ENGINEER	12.15160067		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$21,900	
		<hr/>	
		\$21,900	\$0
MATERIAL AND MANUFACTURING RESEARCH	12.16-57700-03-C2		
<u>Through: CLARKSON AEROSPACE (LATEC 16-S7700-03-C2)</u>			
Louisiana Tech University		\$107,281	
		<hr/>	
		\$107,281	\$0
COLLABORATION PROGRAM- SENSORS RESEARCH	12.16-S7700-04-C2		
<u>Through: CLARKSON AEROSPACE (16-S7700-04-C2)</u>			
Louisiana Tech University		\$25,735	
		<hr/>	
		\$25,735	\$0
AFRL COLLABORATION PROGRAM-SENSORS RESEARCH	12.16-S7700-04-C2.000		
<u>Through: CLARKSON AEROSPACE (16-S7700-04-C2)</u>			
Louisiana Tech University		\$26,185	
		<hr/>	
		\$26,185	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$53,973	
Louisiana State University Agricultural Center		\$48,720	
University of New Orleans		\$914,496	
<u>Through: RAYTHEON BBN TECHNOLOGIES CORP (PO#: LBN9513356)</u>			
Louisiana State University - Baton Rouge		\$112,219	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BASIC AND APPLIED SCIENTIFIC RESEARCH (Cont.)			
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY (527767-05)</u>			
University of New Orleans		\$14,160	
		<hr/>	
		\$1,143,568	\$0
SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION			
	12.351		
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 02 (RR212132/S001299)</u>			
Louisiana State University - Baton Rouge		\$3,858	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011978)</u>			
Louisiana State University Agricultural Center		\$6,111	
		<hr/>	
		\$9,969	\$0
RESEARCH ON CHEMICAL AND BIOLOGICAL DEFENSE			
	12.360		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$5,000)	
		<hr/>	
		(\$5,000)	(\$3,401)
MILITARY MEDICAL RESEARCH AND DEVELOPMENT			
	12.420		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$530	
Louisiana State University Health Sciences Center - New Orleans		\$239,231	
Louisiana State University Health Sciences Center - Shreveport		\$281,986	
Pennington Biomed Research Center		\$3,195,135	
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (X81XWH-17-1- 0063)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$36,701	
<u>Through: HEALTH RESEARCH INC (W81XWH-17-1-019)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$22,326	
<u>Through: TULANE UNIVERSITY (W81XWH-13-2-0097)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,060	
<u>Through: UNIVERSITY OF ALABAMA (W81XWH-15-1-0705)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$57,029	
		<hr/>	
		\$3,838,998	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
THICK COMPOSITE CRACK ANALYSIS	12.42679		
<u>Through: GLOBAL ENGINEERING RESEARCH & TECHNOLOGIES 02 (42679)</u>			
Louisiana State University - Baton Rouge		(\$8,471)	
		<hr/>	\$0
BASIC SCIENTIFIC RESEARCH	12.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$469,986	
		<hr/>	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$13,339	
Southern University - Baton Rouge		\$89,054	
<u>Through: GEORGIA INSTITUTE OF TECHNOLOG (RD763-S1)</u>			
University of Louisiana at Lafayette		\$12,641	
		<hr/>	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$43,101	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 16- S7700-02-C2)</u>			
Grambling State University		\$94,064	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 16- S7700-03-C2)</u>			
Grambling State University		\$43,393	
<u>Through: COLLEGE OF WILLIAM & MARY (740762-712687)</u>			
Louisiana State University - Baton Rouge		\$22,873	
<u>Through: GRIFFISS INSTITUTE, INC.</u>			
Louisiana State University - Baton Rouge		\$23,867	
<u>Through: OHIO STATE UNIVERSITY 02 (60052494)</u>			
Louisiana State University - Baton Rouge		\$168,337	
<u>Through: UNIVERSITY OF NEW MEXICO (271387-87OJ)</u>			
Louisiana State University - Baton Rouge		\$109,086	
		<hr/>	\$0
		\$504,721	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
INFORMATION SECURITY GRANTS	12.902		
<u>Direct Awards</u>			
University of New Orleans		\$297,175	
		<hr/>	
		\$297,175	\$0
CYBERSECURITY CORE CURRICULUM	12.905		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$51,355	
University of New Orleans		\$269,437	
		<hr/>	
		\$320,792	\$19,491
U S AIR FORCE MENTOR PROTEGE PROGRAM	12.FA7014-16-C-5007		
<u>Through: WHITNEY, BRADLEY AND BROWN, INC.</u>			
Southern University - Baton Rouge		\$60,426	
		<hr/>	
		\$60,426	\$60,426
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT(C-SCORE)	12.FA8075-14-D-0018-00026		
<u>Through: CLARKSON AEROSPACE</u>			
Southern University - Baton Rouge		\$109,450	
		<hr/>	
		\$109,450	\$0
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT (C-SCORE)	12.FA8075-14-D-0018-0026		
<u>Through: CLARKSON AEROSPACE (LATEC 17-D-0018-S13; FA8075-14-D-0018-0026)</u>			
Louisiana Tech University		\$27,051	
		<hr/>	
		\$27,051	\$0
AFRL COLLOBORATION PROGRAM-SENSORS RESEARCH	12.FA8650-13C-5800		
<u>Through: CLARKSON AEROSPACE</u>			
Southern University - Baton Rouge		\$85,574	
		<hr/>	
		\$85,574	\$0
INDIVIDUAL WORK ORDER FY16-001; AIR FORCE RESEARCH LABORATORY	12.FY16-001		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-001)</u>			
Louisiana State University - Baton Rouge		(\$78)	
		<hr/>	
		(\$78)	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster: (Cont.)			
INDIVIDUAL WORK ORDER FY16-003; AIR FORCE RESEARCH LABORATORY	12.FY16-003		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC)</u> <u>(FY16-003)</u>			
Louisiana State University - Baton Rouge		(\$4,316)	
		<hr/> (\$4,316)	\$0
INDIVIDUAL WORK ORDER FY16-004; AIR FORCE RESEARCH LABORATORY - CCE	12.FY16-004		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC)</u> <u>(FY16-004)</u>			
Louisiana State University - Baton Rouge		\$732	
		<hr/> \$732	\$0
STC IWA FY-18-001-PATRIOT	12.FY18-001-PATRIOT		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC)</u> <u>(FY18-001-PATRIOT)</u>			
Louisiana State University - Baton Rouge		\$20,076	
		<hr/> \$20,076	\$0
STC IWA FY-18-003-STEG	12.FY18-003-STEG		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC)</u> <u>(FY18-003-STEG)</u>			
Louisiana State University - Baton Rouge		\$258,502	
		<hr/> \$258,502	\$0
STC IWA FY-18-004-CCE	12.FY18-004-CCE		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC)</u> <u>(FY18-004-CCE)</u>			
Louisiana State University - Baton Rouge		\$92,171	
		<hr/> \$92,171	\$0
NANOSTRUCTURED ANTENNA MATERIAL	12.H98230-16-C-0252		
<u>Direct Awards</u>			
Louisiana Tech University		\$12,596	
		<hr/> \$12,596	\$0
SUPPORT FOR FUTURE LIMITED NUCLEAR CONFLICTS WARGAME	12.HQ0034-16-C-0076		
<u>Through: CYBER INNOVATION CENTER (HQ0034-16-C-0076)</u>			
Louisiana Tech University		\$1,229	
		<hr/> \$1,229	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
AFRL COLLABORATION PROGRAM - SENSORS RESEARCH Through: CLARKSON AEROSPACE CORPORATION (LSU 13- S7700-02-C2) Louisiana State University - Baton Rouge	12.LSU 13-S7700-02-C2	\$174,154	
		<hr/>	
		\$174,154	\$0
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT (C-SCORE) Through: CLARKSON AEROSPACE CORPORATION (LSU 17-D- 0018-S13) Louisiana State University - Baton Rouge	12.LSU 17-D-0018-S13	\$51,039	
		<hr/>	
		\$51,039	\$0
PASSIVE MONITORING AND DEVICE LOCALIZATION USING RF SIGNALS Through: CLARKSON AEROSPACE CORPORATION (LSU CS 15- S-0234) Louisiana State University - Baton Rouge	12.LSU CS 15-S-0234	\$559	
		<hr/>	
		\$559	\$0
CHARACTERIZATION OF THE INFECTIOUS CAUSES OF ACUTE FEBRILE ILLNESS IN LATIN AMERICA Direct Awards Louisiana State University - Baton Rouge	12.N44852-16-P-0016	\$20,475	
		<hr/>	
		\$20,475	\$0
WE04 TANK FORM 4 & 5 PROJECT AT THE NSN Through: TETRA TECH EC, INC. Southern University - Baton Rouge	12.N62473-13-D-4808	\$5,923	
		<hr/>	
		\$5,923	\$5,923
SOURCES AND SINKS Through: UNIVERSITY OF WASHINGTON (757544) University of Louisiana at Lafayette	12.SAS	\$25,109	
		<hr/>	
		\$25,109	\$0
STAMP Through: BATTELLE MEMORIAL INSTITUTE 01 (US001- 0000593803) Pennington Biomed Research Center	12.US001-0000593803	\$157,497	
		<hr/>	
		\$157,497	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
METRIC-MASTER RESEARCH & SERVICES AGREEMENT	12.W81XWH-10-2		
<u>Through: JOHN HOPKINS UNIVERSITY (W81XWH-10-2-0090)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$375	
		<hr/>	
		\$375	\$0
NUMERICAL MODELING TO DETERMINE THE CAPACITY OF VEGETATED SHORELINES ("LIVING SHORELINES") TO REDUCE COASTAL EROSION, INUNDATION, AND WINDS WITH CONSIDERATION OF LONG-TERM CHANGE IN SEA LEVEL	12.W912HZ-16-2-0025		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$25,130	
		<hr/>	
		\$25,130	\$0
THREE-DIMENSIONAL SIMULATION FOR PROFIT ISLAND VICINITY LEVEE SEEPAGE EVALUATION	12.W912P8-17-P-0054		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$135,904	
		<hr/>	
		\$135,904	\$0
Total for Research and Development Cluster		<hr/>	
		\$9,437,188	\$82,439
Total for U.S. Department of Defense		<hr/> <hr/>	<hr/> <hr/>
		\$64,534,985	\$359,035
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Direct Awards</u>			
Executive Department		\$504,939,295	
Road Home Corporation d/b/a Louisiana Land Trust		\$1,064,685	
		<hr/>	
		\$506,003,980	\$116,420,834
SUPPORTIVE HOUSING PROGRAM	14.235		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$149,827	
		<hr/>	
		\$149,827	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS <u>Direct Awards</u> Office of Public Health	14.241	\$1,444,468	
		<hr/>	
		\$1,444,468	\$1,262,190
FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL <u>Direct Awards</u> Office of The Attorney General	14.401	\$333,019	
		<hr/>	
		\$333,019	\$0
MANUFACTURED HOUSING PROGRAMS <u>Direct Awards</u> Department of Public Safety Services	14.DU100K000018163	\$80,679	
		<hr/>	
		\$80,679	\$0
<u>Research and Development Cluster:</u>			
NATIONAL DISASTER RESILIENCE COMPETITION <u>Through: CITY OF NEW ORLEANS (K18-545 CDBG-NDR)</u> University of New Orleans	14.272	\$12,958	
		<hr/>	
		\$12,958	\$0
HEALTHY HOMES TECHNICAL STUDIES GRANTS <u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (14.906)</u> Louisiana State University Health Sciences Center - New Orleans	14.906	\$790	
		<hr/>	
		\$790	\$0
		<hr/>	
		\$13,748	\$0
<hr/>			
Total for Research and Development Cluster			
<u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster:</u>			
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR) <u>Direct Awards</u> Executive Department	14.269	\$14,810,034	
		<hr/>	
		\$14,810,034	\$13,985,358
NATIONAL DISASTER RESILIENCE COMPETITION <u>Direct Awards</u> Executive Department	14.272	\$4,937,333	
		<hr/>	
		\$4,937,333	\$44,578

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster		\$19,747,367	\$14,029,936
Total for U.S. Department of Housing and Urban Development		\$527,773,088	\$131,712,960
U.S. DEPARTMENT OF THE INTERIOR			
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENT)	15.000		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$27,468,464	
		\$27,468,464	\$0
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.2013-011		
<u>Direct Awards</u>			
Northwestern State University		\$2,000	
		\$2,000	\$0
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.2016-022		
<u>Direct Awards</u>			
Northwestern State University		\$11,847	
		\$11,847	\$0
ABANDONED MINE LAND RECLAMATION (AMLR)	15.252		
<u>Direct Awards</u>			
Department of Natural Resources		\$362,221	
		\$362,221	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$57,326	
		\$57,326	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	15.614		
<u>Through: US ARMY CORPS OF ENGINEERS</u>			
Department of Natural Resources		\$45,414	
<u>Through: U.S. ARMY CORPS OF ENGINEERS (LDWF-17-70336147)</u>			
Department of Wildlife and Fisheries		\$3,433	
<u>Through: U.S. ARMY CORPS OF ENGINEERS (LDWF-18-8131182)</u>			
Department of Wildlife and Fisheries		\$4,313	
		<hr/>	
		\$53,160	\$0
SPORTFISHING AND BOATING SAFETY ACT	15.622		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,486,805	
		<hr/>	
		\$1,486,805	\$0
ENHANCED HUNTER EDUCATION AND SAFETY	15.626		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,257,422	
		<hr/>	
		\$2,257,422	\$0
COOPERATIVE ECOSYSTEM STUDIES UNITS	15.678		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$210	
		<hr/>	
		\$210	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$26,573	
University of Louisiana at Lafayette		\$8,402	
		<hr/>	
		\$34,975	\$0
NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND RESEARCH	15.815		
<u>Through: AMERICAVIEW INC (AV13-LA01 MOD 006)</u>			
University of Louisiana at Lafayette		\$7,055	
<u>Through: AMERICAVIEW INC (AV13-LA01 MOD 008)</u>			
University of Louisiana at Lafayette		\$7,500	
		<hr/>	
		\$14,555	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820		
<u>Through: UNIVERSITY OF OKLAHOMA (2018-21)</u>			
Louisiana State University - Baton Rouge		\$1,310	
		<hr/>	<hr/>
		\$1,310	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$870,932	
		<hr/>	<hr/>
		\$870,932	\$208,905
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$871,371	
		<hr/>	<hr/>
		\$871,371	\$871,371
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923		
<u>Direct Awards</u>			
Northwestern State University		\$174,098	
		<hr/>	<hr/>
		\$174,098	\$0
NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE	15.939		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$253,461	
Northwestern State University		\$15,350	
		<hr/>	<hr/>
		\$268,811	\$0
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.H2210100307		
<u>Direct Awards</u>			
Northwestern State University		\$285,349	
		<hr/>	<hr/>
		\$285,349	\$0
<u>Research and Development Cluster:</u>			
HURRICANE SANDY DISASTER RELIEF - COASTAL RESILIENCY GRANTS.	15.153		
<u>Through: BOSTON UNIVERSITY (4500001895)</u>			
University of New Orleans		\$2,789	
		<hr/>	<hr/>
		\$2,789	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
WILD HORSE AND BURRO RESOURCE MANAGEMENT	15.229		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$125,365	
		<hr/>	
		\$125,365	\$0
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422		
<u>Direct Awards</u>			
Board of Regents		\$5,267	
Louisiana State University - Baton Rouge		\$705,938	
Louisiana State University Agricultural Center		\$231,550	
		<hr/>	
		\$942,755	\$123,217
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)	15.423		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$8,711)	
University of Louisiana at Lafayette		\$16,621	
University of New Orleans		\$150,013	
		<hr/>	
		\$157,923	\$118,148
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,119,619	
		<hr/>	
		\$1,119,619	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$11,212,168	
<u>Through: SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (LSUAC TURKEY STUDY)01)</u>			
Louisiana State University Agricultural Center		\$41,105	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (475967)</u>			
Louisiana State University Agricultural Center		\$88,007	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (478048)</u>			
Louisiana State University Agricultural Center		\$76,099	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (491753)</u>			
Louisiana State University Agricultural Center		\$137,163	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (505486)</u>			
Louisiana State University Agricultural Center		\$18,626	
		<hr/>	
		\$11,573,168	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$161,739	
		<hr/>	
		\$161,739	\$0
STATE WILDLIFE GRANTS	15.634		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$546,714	
		<hr/>	
		\$546,714	\$0
MIGRATORY BIRD JOINT VENTURES	15.637		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$23,701	
		<hr/>	
		\$23,701	\$0
RESEARCH GRANTS (GENERIC)	15.650		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$3,750)	
University of New Orleans		\$6,244	
		<hr/>	
		\$2,494	\$0
ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	15.657		
<u>Direct Awards</u>			
Board of Regents		\$10,890	
Department of Wildlife and Fisheries		\$78,289	
Louisiana State University Agricultural Center		\$20,378	
		<hr/>	
		\$109,557	\$0
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677		
<u>Through: UNIVERSITY OF SOUTH CAROLINA 01 (15-2865/PO #92393)</u>			
Louisiana State University - Baton Rouge		(\$2,549)	
		<hr/>	
		(\$2,549)	\$0
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$93,819	
		<hr/>	
		\$93,819	\$2,340

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$992	
University of Louisiana at Lafayette		\$555,883	
		<hr/>	
		\$556,875	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING	15.810		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$74,001	
		<hr/>	
		\$74,001	\$0
COOPERATIVE RESEARCH UNITS	15.812		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$342,218	
		<hr/>	
		\$342,218	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820		
<u>Through: TEXAS TECH UNIVERSITY 02 (210180-01)</u>			
Louisiana State University - Baton Rouge		\$11,718	
<u>Through: UNIVERSITY OF OKLAHOMA (2012-29)</u>			
Louisiana State University - Baton Rouge		\$141,189	
<u>Through: UNIVERSITY OF OKLAHOMA (2015-09)</u>			
Louisiana State University - Baton Rouge		\$568	
<u>Through: UNIVERSITY OF OKLAHOMA (2016-09)</u>			
Louisiana State University - Baton Rouge		\$3,163	
		<hr/>	
		\$156,638	\$0
NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	15.922		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$467	
		<hr/>	
		\$467	\$0
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$23,323	
		<hr/>	
		\$23,323	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	15.945		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$1,117)	
		<hr/>	
		(\$1,117)	\$0
HURRICANE SANDY	15.979		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$3,778	
		<hr/>	
		\$3,778	\$0
HABS DRAWINGS: CAROLINE C. DORMON LOG CABIN	15.CA2017_008		
<u>Through: CANE RIVER NATIONAL HERITAGE AREA</u> <u>(CA2017_008)</u>			
Louisiana Tech University		\$5,567	
		<hr/>	
		\$5,567	\$0
ESTIMATING VEGETATION RESPONSE IN THE WETLANDS	15.EVRW		
<u>Through: THE WATER INSTITUTE OF THE GULF (NWF-2017-</u> <u>ICM-EW)</u>			
University of Louisiana at Lafayette		\$5,992	
		<hr/>	
		\$5,992	\$0
USFWS - INVENTORY OF ANABAT ON FELSENHAL NWR	15.F15PX		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$262	
		<hr/>	
		\$262	\$0
USFWS - FRESHWATER TURTLE INVENTORY OF THE NORTH LOUISIANA REFUGES COMPLEX	15.F17PX		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$6,369	
		<hr/>	
		\$6,369	\$0
USFWS - USING UAV TECHNOLOGY TO ACCESS THE VEGETATION AND WILDLIFE RESPONSE TO THE 2017 FELSENHAL POOL DRAWDOWN	15.F17PX		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$3,001	
		<hr/>	
		\$3,001	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ACID PRECIPITATION MONITORING SITE LA30 LOCATED IN WASHINGTON PARISH, LOUISIANA	15.G16PX00272		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$10,080	
		<hr/> \$10,080	\$0
MONITORING PROGRAM FOR NORTH GULF OF MEXICO	15.MPNGM		
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC. (1000300000683)</u>			
University of Louisiana at Lafayette		\$145,559	
		<hr/> \$145,559	\$68,103
ARCHEOLOGICAL INVESTIGATIONS OF RING MIDDEN SITES IN FLORIDA	15.P12AC51051/P14AC01543		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,560	
		<hr/> \$6,560	\$0
Total for Research and Development Cluster		<hr/> \$16,196,667	\$311,808
<u>Fish and Wildlife Cluster:</u>			
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$6,126,907	
		<hr/> \$6,126,907	\$0
Total for Fish and Wildlife Cluster		<hr/> \$6,126,907	\$0
Total for U.S. Department of the Interior		<hr/> \$56,544,430	\$1,392,084
U.S. DEPARTMENT OF JUSTICE			
MISSING ALZHEIMER'S DISEASE PATIENT ASSISTANCE PROGRAM	16.015		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$2,556	
		<hr/> \$2,556	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$405,360	
		<hr/>	
		\$405,360	\$405,360
COMMUNITY-BASED VIOLENCE PREVENTION PROGRAM	16.123		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 02 (39223)</u>			
Louisiana State University - Baton Rouge		\$57,875	
		<hr/>	
		\$57,875	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.20087		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$793,702	
		<hr/>	
		\$793,702	\$0
LAW ENFORCEMENT ASSISTANCE FBI ADVANCED POLICE TRAINING	16.300		
<u>Direct Awards</u>			
Department of Public Safety Services		\$227,897	
		<hr/>	
		\$227,897	\$0
PRISONERS OPERATIONS DIVISION (POD)	16.35079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$190,155	
		<hr/>	
		\$190,155	\$0
BCJI TRAVEL GRANT PROGRAM	16.47656-0001		
<u>Through: LOCAL INITIATIVES SUPPORT CORPORATION (LISC) (47656-0001)</u>			
Louisiana State University - Baton Rouge		(\$412)	
		<hr/>	
		(\$412)	\$0
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525		
<u>Direct Awards</u>			
Grambling State University		\$79,958	
Southern University - Baton Rouge		\$73,029	
		<hr/>	
		\$152,987	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
JUVENILE JUSTICE AND DELINQUENCY PREVENTION	16.540		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$650,272	
		<hr/>	
		\$650,272	\$371,449
MISSING CHILDREN'S ASSISTANCE	16.543		
<u>Direct Awards</u>			
Office of The Attorney General		\$165,083	
		<hr/>	
		\$165,083	\$0
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$136,433	
		<hr/>	
		\$136,433	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$119,517	
		<hr/>	
		\$119,517	\$18,002
CRIME VICTIM ASSISTANCE	16.575		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$22,210,800	
		<hr/>	
		\$22,210,800	\$19,608,233
CRIME VICTIM COMPENSATION	16.576		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$334,955	
		<hr/>	
		\$334,955	\$0
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$40,918	
		<hr/>	
		\$40,918	\$40,801

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,871,094	
		<hr/>	
		\$1,871,094	\$1,473,308
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	16.590		
<u>Direct Awards</u>			
Office of The Attorney General		\$179,048	
		<hr/>	
		\$179,048	\$173,289
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$221,348	
		<hr/>	
		\$221,348	\$50,831
CORRECTIONS TRAINING AND STAFF DEVELOPMENT	16.601		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$223,547	
		<hr/>	
		\$223,547	\$0
PROJECT SAFE NEIGHBORHOODS	16.609		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$47,661	
		<hr/>	
		\$47,661	\$0
JUVENILE MENTORING PROGRAM	16.726		
<u>Through: NATIONAL 4-H COUNCIL (1516R0045)</u>			
Louisiana State University Agricultural Center		\$14,226	
<u>Through: NATIONAL 4-H COUNCIL (NMP7/1617R0050)</u>			
Louisiana State University Agricultural Center		\$53,663	
		<hr/>	
		\$67,889	\$0
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$418,916	
		<hr/>	
		\$418,916	\$383,697

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	16.735		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$109,192	
		<hr/> \$109,192	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,544,705	
		<hr/> \$2,544,705	\$2,020,834
DNA BACKLOG REDUCTION PROGRAM	16.741		
<u>Direct Awards</u>			
Department of Public Safety Services		\$959,255	
Office of The Attorney General		(\$14,165)	
		<hr/> \$945,090	(\$14,165)
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$99,784	
		<hr/> \$99,784	\$85,158
ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION	16.752		
<u>Direct Awards</u>			
Office of The Attorney General		\$33,941	
		<hr/> \$33,941	\$0
HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	16.754		
<u>Direct Awards</u>			
Office of Public Health		\$20,754	
		<hr/> \$20,754	\$0
RECOVERY ACT - ASSISTANCE TO RURAL LAW ENFORCEMENT TO COMBAT CRIME AND DRUGS COMPETITIVE GRANT PROGRAM	16.810		
<u>Direct Awards</u>			
Department of Public Safety Services		\$160,716	
		<hr/> \$160,716	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
SECOND CHANCE ACT REENTRY INITIATIVE	16.812		
<u>Direct Awards</u>			
Corrections Services		\$178,888	
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$9,241	
Office of Juvenile Justice		\$161,525	
		<hr/>	
		\$349,654	\$0
NICS ACT RECORD IMPROVEMENT PROGRAM	16.813		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$590,060	
		<hr/>	
		\$590,060	\$342,111
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816		
<u>Direct Awards</u>			
Board of Regents		\$45,355	
		<hr/>	
		\$45,355	\$0
INNOVATIONS IN COMMUNITY-BASED CRIME REDUCTION	16.817		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 02 (40316)</u>			
Louisiana State University - Baton Rouge		(\$3,288)	
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04</u>			
Louisiana State University - Baton Rouge		\$6,249	
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04 (PO161129)</u>			
Louisiana State University - Baton Rouge		\$1	
		<hr/>	
		\$2,962	\$0
JUSTICE REINVESTMENT INITIATIVE	16.827		
<u>Direct Awards</u>			
Corrections Services		\$390,704	
Louisiana Supreme Court		\$119,719	
		<hr/>	
		\$510,423	\$0
COMPREHENSIVE OPIOID ABUSE SITE-BASED PROGRAM	16.838		
<u>Direct Awards</u>			
Louisiana Department of Health		\$22,732	
		<hr/>	
		\$22,732	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
EQUITABLE SHARING PROGRAM	16.922		
<u>Direct Awards</u>			
Office of The Attorney General		\$28,196	
		<hr/>	
		\$28,196	\$0
ASSET FORFEITURE	16.Asset Forfeiture		
<u>Direct Awards</u>			
Department of Public Safety Services		\$37,391	
		<hr/>	
		\$37,391	\$0
FBI.GOV	16.DJF-14-1200-P-0002242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$19,176	
		<hr/>	
		\$19,176	\$0
LEEP (LEO) PHASE XXI	16.DJF-15-1200-A-0010901		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$639,651	
		<hr/>	
		\$639,651	\$0
INFRAGARD	16.DJF-15-1200-P-0000332		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$725,410	
		<hr/>	
		\$725,410	\$0
FBI.GOV YEAR 10	16.DJF-17-1200-P-0002338		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$102,794	
		<hr/>	
		\$102,794	\$0
LEO PHASE XXIII	16.DJF-17-1200-P-0002601		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,614,983	
		<hr/>	
		\$5,614,983	\$0
COURT COSTS AND FEES COLLECTION PROGRAM	16.SJIT009.018		
<u>Through: STATE JUSTICE INSTITUTE (SJI-16-T-009)</u>			
Louisiana Supreme Court		\$15,585	
		<hr/>	
		\$15,585	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF JUSTICE (CONT.)			
<u>Research and Development Cluster:</u>			
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560		
<u>Through: POLICY RESEARCH ASSOCIATES (2016-CK-BX-0010)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$85,685	
		<hr/>	
		\$85,685	\$0
JUVENILE MENTORING PROGRAM	16.726		
<u>Through: MOYER FOUNDATION (2015-FU-FX-0026)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$93,480	
<u>Through: 4-H NATIONAL (2016-JU-FX-0022)</u>			
Southern University Agricultural Research/Extension Center		\$56,890	
<u>Through: 4-H NATIONAL (2017-JU-FX-0016)</u>			
Southern University Agricultural Research/Extension Center		\$21,285	
		<hr/>	
		\$171,655	\$0
		<hr/>	
Total for Research and Development Cluster		\$257,340	\$0
		<hr/>	
Total for U.S. Department of Justice		\$41,393,495	\$24,958,908
		<hr/> <hr/>	
U.S. DEPARTMENT OF LABOR			
LABOR FORCE STATISTICS	17.002		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,037,507	
		<hr/>	
		\$1,037,507	\$0
COMPENSATION AND WORKING CONDITIONS	17.005		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$118,746	
		<hr/>	
		\$118,746	\$0
UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$211,785,446	
		<hr/>	
		\$211,785,446	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF LABOR (CONT.)			
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,317,059	
		<hr/>	
		\$1,317,059	\$1,276,986
TRADE ADJUSTMENT ASSISTANCE	17.245		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$712,728	
		<hr/>	
		\$712,728	\$0
WORKFORCE INNOVATION AND OPPORTUNITY ACT	17.255		
<u>Direct Awards</u>			
Northshore Technical Community College		\$84,137	
		<hr/>	
		\$84,137	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$309,807	
		<hr/>	
		\$309,807	\$0
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$182,589	
		<hr/>	
		\$182,589	\$0
YOUTHBUILD	17.274		
<u>Direct Awards</u>			
Northshore Technical Community College		\$448,000	
Southern University - Shreveport		\$385,790	
		<hr/>	
		\$833,790	\$0
WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$803,061	
		<hr/>	
		\$803,061	\$203,247
WIOA DISLOCATED WORKER NATIONAL RESERVE TECHNICAL ASSISTANCE AND TRAINING	17.281		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$7,751	
		<hr/>	
		\$7,751	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF LABOR (CONT.)			
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS	17.282		
<u>Direct Awards</u>			
Bossier Parish Community College		\$856,110	
Central Louisiana Technical Community College		\$78,601	
Delgado Community College		\$571,238	
<u>Through: LAWSON STATE COMMUNITY COLLEGE</u>			
Central Louisiana Technical Community College		\$435,439	
		<hr/>	
		\$1,941,388	\$0
APPRENTICESHIP USA GRANTS	17.285		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$269,847	
		<hr/>	
		\$269,847	\$0
CONSULTATION AGREEMENTS	17.504		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$806,440	
		<hr/>	
		\$806,440	\$0
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602		
<u>Direct Awards</u>			
Northshore Technical Community College		\$107,120	
		<hr/>	
		\$107,120	\$0
<u>Employment Service Cluster:</u>			
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$7,650,871	
		<hr/>	
		\$7,650,871	\$0
DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	17.801		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$2,532,933	
		<hr/>	
		\$2,532,933	\$0
Total for Employment Service Cluster		<hr/>	
		\$10,183,804	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF LABOR (CONT.)			
<u>WIOA Cluster:</u>			
WIOA ADULT PROGRAM	17.258		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$12,202,537	
South Louisiana Community College		\$930,918	
		<hr/>	
		\$13,133,455	\$10,419,832
WIOA YOUTH ACTIVITIES	17.259		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$11,586,520	
South Louisiana Community College		\$459,908	
<u>Through: TANGIPAHOA PARISH GOVERNMENT (WIOA 20) 01</u>			
Louisiana State University - Baton Rouge		\$54,265	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (1-</u>			
<u>2015-16)</u>			
Louisiana State University - Baton Rouge		(\$403)	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (1-</u>			
<u>2016-17)</u>			
Louisiana State University - Baton Rouge		\$1,889	
		<hr/>	
		\$12,102,179	\$9,685,563
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$11,656,046	
South Louisiana Community College		\$888,937	
		<hr/>	
		\$12,544,983	\$8,864,774
		<hr/>	
Total for WIOA Cluster		\$37,780,617	\$28,970,169
		<hr/>	
Total for U.S. Department of Labor		\$268,281,837	\$30,450,402
		<hr/> <hr/>	
U.S. DEPARTMENT OF STATE			
GLOBAL THREAT REDUCTION	19.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,964,999	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT</u>			
<u>FOUNDATION (CRDF) (GTR3-15-61593-1)</u>			
Louisiana State University - Baton Rouge		\$98,938	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT</u>			
<u>FOUNDATION (CRDF) 01 (GTR3-15-61683-0)</u>			
Louisiana State University - Baton Rouge		(\$1,394)	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF STATE (CONT.)			
GLOBAL THREAT REDUCTION (Cont.)			
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF) 01 (GTR3-16-62136-0)</u>			
Louisiana State University - Baton Rouge		(\$1,158)	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF) 01 (GTR6-17-63551-2)</u>			
Louisiana State University - Baton Rouge		\$57,153	
		<hr/>	
		\$2,118,538	\$0
GENERAL DEPARTMENT OF STATE ASSISTANCE	19.700		
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF) 01 (GTR2-16-62477-0)</u>			
Louisiana State University - Baton Rouge		\$95	
		<hr/>	
		\$95	\$0
Total for U.S. Department of State		<hr/> \$2,118,633	<hr/> \$0
U.S. DEPARTMENT OF TRANSPORTATION			
AIRPORT IMPROVEMENT PROGRAM	20.106		
<u>Direct Awards</u>			
Department of Transportation and Development		\$609,128	
		<hr/>	
		\$609,128	\$0
HIGHWAY TRAINING AND EDUCATION	20.215		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$33,236	
		<hr/>	
		\$33,236	\$0
MOTOR CARRIER SAFETY ASSISTANCE	20.218		
<u>Direct Awards</u>			
Department of Public Safety Services		\$4,359,462	
		<hr/>	
		\$4,359,462	\$0
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	20.232		
<u>Direct Awards</u>			
Department of Public Safety Services		\$364,378	
Louisiana Supreme Court		\$789,747	
		<hr/>	
		\$1,154,125	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
SAFETY DATA IMPROVEMENT PROGRAM	20.234		
<u>Direct Awards</u>			
Department of Public Safety Services		\$55,142	
		<hr/>	
		\$55,142	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Department of Transportation and Development		\$117,506	
		<hr/>	
		\$117,506	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,033,739	
		<hr/>	
		\$1,033,739	\$934,480
FORMULA GRANTS FOR RURAL AREAS	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$9,430,971	
		<hr/>	
		\$9,430,971	\$6,346,397
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		
<u>Direct Awards</u>			
Department of Transportation and Development		\$210,501	
		<hr/>	
		\$210,501	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Direct Awards</u>			
Department of Public Safety Services		\$2,422,605	
		<hr/>	
		\$2,422,605	\$1,161,853
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,684,082	
		<hr/>	
		\$3,684,082	\$2,126,820
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		
<u>Direct Awards</u>			
Department of Natural Resources		\$1,568,641	
		<hr/>	
		\$1,568,641	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		
<u>Direct Awards</u>			
Department of Public Safety Services		\$524,942	
		<hr/>	
		\$524,942	\$0
TECHNICAL ASSISTANCE GRANTS	20.710		
<u>Direct Awards</u>			
Department of Public Safety Services		\$27,198	
		<hr/>	
		\$27,198	\$0
STATE DAMAGE PREVENTION PROGRAM GRANTS	20.720		
<u>Direct Awards</u>			
Department of Natural Resources		\$19,265	
		<hr/>	
		\$19,265	\$0
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721		
<u>Direct Awards</u>			
Department of Natural Resources		\$40,416	
		<hr/>	
		\$40,416	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		
<u>Direct Awards</u>			
Department of Transportation and Development		\$177,433	
		<hr/>	
		\$177,433	\$38,643
LA FISHERIES FORWARD 2018 SUMMIT (BTNEP SUPPORT)	20.LFFS		
<u>Through: BARATARIA-TERREBONNE ESTUARY FOUNDATION</u>			
Louisiana State University - Baton Rouge		\$5,000	
		<hr/>	
		\$5,000	\$0
<u>Research and Development Cluster:</u>			
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		
<u>Through: NATIONAL ACADEMY OF SCIENCES 01 (HR 20-</u>			
<u>05(49-02)/SUB0001126)</u>			
Louisiana State University - Baton Rouge		\$3,000	
		<hr/>	
		\$3,000	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Through: SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION (SDDOT) (SD2016-07/311297)</u>			
Louisiana State University - Baton Rouge		\$56,491	
<u>Through: REGIONAL PLANNING COMMISSION (Fed High Adm H012776)</u>			
University of New Orleans		\$6,504	
		<hr/>	<hr/>
		\$62,995	\$30,712
HIGHWAY TRAINING AND EDUCATION	20.215		
<u>Direct Awards</u>			
University of New Orleans		\$7,506	
		<hr/>	<hr/>
		\$7,506	\$0
RAILROAD DEVELOPMENT	20.314		
<u>Through: TEXAS A&M UNIVERSITY SYSTEM (#FR-RLD-0011- 120104)</u>			
University of New Orleans		\$14,999	
		<hr/>	<hr/>
		\$14,999	\$0
AASHTO PARTNERSHIP HANDBOOK, SECOND EDITION	20.428-17-10A		
<u>Through: IOWA STATE UNIVERSITY 01 (428-17-10A)</u>			
Louisiana State University - Baton Rouge		(\$18,944)	
		<hr/>	<hr/>
		(\$18,944)	\$0
PUBLIC TRANSPORTATION RESEARCH, TECHNICAL ASSISTANCE, AND TRAINING	20.514		
<u>Through: CITY OF NEW ORLEANS (K15-1235)</u>			
University of New Orleans		\$78,220	
		<hr/>	<hr/>
		\$78,220	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Through: CITY OF NEW ORLEANS (K17-288 HL7119606)</u>			
University of New Orleans		\$12,646	
		<hr/>	<hr/>
		\$12,646	\$0
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	20.614		
<u>Direct Awards</u>			
Department of Transportation and Development		\$51,175	
		<hr/>	<hr/>
		\$51,175	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
Research and Development Cluster: (Cont.)		
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701	
Direct Awards		
Louisiana State University - Baton Rouge		\$1,530,806
Through: <u>UNIV OF TEXAS AT AUSTIN (UTA17-000186)</u>		
Louisiana State University - Baton Rouge		\$254,262
Through: <u>UNIVERSITY OF ARKANSAS 02 (SA1411039/42812)</u>		
Louisiana State University - Baton Rouge		(\$19,600)
Through: <u>UNIVERSITY OF ARKANSAS 02 (SA1411039/42944)</u>		
Louisiana State University - Baton Rouge		\$45,787
Through: <u>UNIVERSITY OF ARKANSAS 02 (SA1703157)</u>		
Louisiana State University - Baton Rouge		\$79,303
Through: <u>UNIVERSITY OF MARYLAND-COLLEGE PARK 01 (Z9600005/PO #9027)</u>		
Louisiana State University - Baton Rouge		\$1
Through: <u>UNIVERSITY OF MARYLAND-COLLEGE PARK 01 (Z9600005/PO #9027/42599)</u>		
Louisiana State University - Baton Rouge		(\$215)
Through: <u>UNIVERSITY OF MARYLAND-COLLEGE PARK 01 (Z9600005/PO #9027/42901)</u>		
Louisiana State University - Baton Rouge		\$33,486
Through: <u>UNIVERSITY OF OKLAHOMA (DRT13-G-UTC36; 2014-26)</u>		
Louisiana Tech University		\$61,316
Through: <u>MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY</u>		
Southern University - Baton Rouge		\$82,766
Through: <u>UNIVERSITY OF ARKANSAS (SA1411040)</u>		
University of New Orleans		\$105,871
Through: <u>UNIVERSITY OF ARKANSAS (SA1703159)</u>		
University of New Orleans		\$47,445
Through: <u>UNIVERSITY OF MARYLAND (7223-Z9600006)</u>		
University of New Orleans		\$68,294
Through: <u>UNIVERSITY OF UTAH (54503679-112844)</u>		
University of New Orleans		\$7,856
	\$2,297,378	\$932,165

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ROBOTIC UTILITY MAPPING	20.DTRT5714C10037		
Through: INTELLIGENT AUTOMATION, INC. (2204-1: DTRT5714C10037)			
Louisiana Tech University		\$2,812	
		<hr/>	
		\$2,812	\$0
		<hr/>	
Total for Research and Development Cluster		\$2,511,787	\$962,877
		<hr/>	
<u>Federal Transit Cluster:</u>			
BUS AND BUS FACILITIES FORMULA PROGRAM	20.526		
Direct Awards			
Department of Transportation and Development		\$2,139,530	
		<hr/>	
		\$2,139,530	\$0
		<hr/>	
Total for Federal Transit Cluster		\$2,139,530	\$0
		<hr/>	
<u>Highway Planning and Construction Cluster:</u>			
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
Direct Awards			
Department of Transportation and Development		\$701,279,339	
		<hr/>	
		\$701,279,339	\$59,735,354
		<hr/>	
RECREATIONAL TRAILS PROGRAM	20.219		
Direct Awards			
Department of Transportation and Development		\$2,224,659	
		<hr/>	
		\$2,224,659	\$1,844,836
		<hr/>	
Total for Highway Planning and Construction Cluster		\$703,503,998	\$61,580,190
		<hr/>	
<u>Highway Safety Cluster:</u>			
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		
Direct Awards			
Department of Public Safety Services		\$4,032,598	
		<hr/>	
		\$4,032,598	\$2,645,277
		<hr/>	
STATE TRAFFIC SAFETY INFORMATION SYSTEM IMPROVEMENT GRANTS	20.610		
Direct Awards			
Department of Public Safety Services		\$448,273	
		<hr/>	
		\$448,273	\$0
		<hr/>	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Highway Safety Cluster: (Cont.)</u>			
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		
<u>Direct Awards</u>			
Department of Public Safety Services		\$2,037,325	
		<u>\$2,037,325</u>	<u>\$635,485</u>
Total for Highway Safety Cluster		<u>\$6,518,196</u>	<u>\$3,280,762</u>
<u>Transit Services Programs Cluster:</u>			
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513		
<u>Direct Awards</u>			
Department of Transportation and Development		\$5,150,670	
		<u>\$5,150,670</u>	<u>\$1,561,139</u>
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516		
<u>Direct Awards</u>			
Department of Transportation and Development		\$242,642	
		<u>\$242,642</u>	<u>\$215,917</u>
NEW FREEDOM PROGRAM	20.521		
<u>Direct Awards</u>			
Department of Transportation and Development		\$125,689	
		<u>\$125,689</u>	<u>\$125,689</u>
Total for Transit Services Programs Cluster		<u>\$5,519,001</u>	<u>\$1,902,745</u>
Total for U.S. Department of Transportation		<u>\$745,665,904</u>	<u>\$78,334,767</u>
U.S. DEPARTMENT OF THE TREASURY			
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$3,659,691	
		<u>\$3,659,691</u>	<u>\$466,243</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE TREASURY (CONT.)		
<u>Research and Development Cluster:</u>		
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015- COE-JE)</u>		
Louisiana State University - Baton Rouge	\$321,949	
<u>Through: WATER INSTITUTE/RESTORE ACT CENTER (CPRA- 2015-COE-JE, RCEGR260003-01-00)</u>		
Louisiana Tech University	\$24,865	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015- COE-JE)</u>		
University of Louisiana at Lafayette	\$56,143	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015- COE-JE)</u>		
University of New Orleans	\$42,093	
	<hr/>	<hr/>
	\$445,050	\$7,809
Total for Research and Development Cluster	<hr/>	<hr/>
	\$445,050	\$7,809
Total for U.S. Department of the Treasury	<hr/> <hr/>	<hr/> <hr/>
	\$4,104,741	\$474,052
OFFICE OF PERSONNEL MANAGEMENT		
<u>Research and Development Cluster:</u>		
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011	
<u>Direct Awards</u>		
Louisiana State University Health Sciences Center - New Orleans	\$40,220	
	<hr/>	<hr/>
	\$40,220	\$0
Total for Research and Development Cluster	<hr/>	<hr/>
	\$40,220	\$0
Total for Office of Personnel Management	<hr/> <hr/>	<hr/> <hr/>
	\$40,220	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		
<u>Direct Awards</u>			
Executive Department		\$356,572	
		<u>\$356,572</u>	<u>\$0</u>
Total for Equal Employment Opportunity Commission		<u>\$356,572</u>	<u>\$0</u>
GENERAL SERVICES ADMINISTRATION			
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003		
<u>Direct Awards</u>			
Executive Department		\$3,953,172	
		<u>\$3,953,172</u>	<u>\$0</u>
Total for General Services Administration		<u>\$3,953,172</u>	<u>\$0</u>
U.S. LIBRARY OF CONGRESS			
TEACHING WITH PRIMARY SOURCES	42.GA08C0022		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$36,657	
		<u>\$36,657</u>	<u>\$0</u>
Total for U.S. Library of Congress		<u>\$36,657</u>	<u>\$0</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION			
EDUCATION	43.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$32,642	
		<u>\$32,642</u>	<u>\$0</u>
<u>Research and Development Cluster:</u>			
SCIENCE	43.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$390,331	
University of Louisiana at Monroe		\$20,929	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LAB (1591794)</u>			
Louisiana State University - Baton Rouge		\$31,900	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>SCIENCE (Cont.)</u>			
<u>Through: MICHIGAN TECHNOLOGICAL UNIVERSITY (1406043Z2)</u>			
Louisiana State University - Baton Rouge		\$798	
<u>Through: NORTH CAROLINA STATE UNIVERSITY 03 (2013- 2666-01)</u>			
Louisiana State University - Baton Rouge		\$60,570	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR5-16004X)</u>			
Louisiana State University - Baton Rouge		\$9,385	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-15047X)</u>			
Louisiana State University - Baton Rouge		\$5,636	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO6-17067X)</u>			
Louisiana State University - Baton Rouge		\$10,928	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (RE407-G6)</u>			
Louisiana State University - Baton Rouge		\$2,047	
		<hr/>	
		\$532,524	\$0
EXPLORATION	43.003		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$77,793	
University of Louisiana at Lafayette		\$76,011	
		<hr/>	
		\$153,804	\$15,912
EDUCATION	43.008		
<u>Direct Awards</u>			
Board of Regents		\$694,510	
Louisiana State University - Baton Rouge		\$829,752	
		<hr/>	
		\$1,524,262	\$22,621
FLOW OF WATER, CARBON, AND SEDIMENT WITHIN THE LAND-SEA CONTINUUM	43.1565803		
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LAB (1565803)</u>			
Louisiana State University - Baton Rouge		\$2,403	
		<hr/>	
		\$2,403	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
LATE-TIME UV SPECTROSCOPIC SIGNATURES FROM CIRCUMSTELLAR INTERACTION IN TYPE I <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13287.005-A)</u> Louisiana State University - Baton Rouge	43.HST-GO-13287-005-A	\$1,229	
		<hr/>	\$0
LEGUS: LEGACY EXTRAGALACTIC UV SURVEY <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13364.10-A)</u> Louisiana State University - Baton Rouge	43.HST-GO-13364-10-A	\$842	
		<hr/>	\$0
SIX IN ONE BLOW: RECONSTRUCTING THE CIRCUMSTELLAR ENVIRONMENTS OF SUPERNOVAE I <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13392.004-A)</u> Louisiana State University - Baton Rouge	43.HST-GO-13392-004-A	\$1,283	
		<hr/>	\$0
FILLING THE GAP-NEAR UV, OPTICAL AND NEAR IR EXTINCTION <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13760.002-A)</u> Louisiana State University - Baton Rouge	43.HST-GO-13760-002-A	\$2,984	
		<hr/>	\$0
SMALL MAGELLANIC CLOUD ULTRAVIOLET DUST EXTINCTION: A FOCUSED STUDY OF FOUR <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 14225.002-A)</u> Louisiana State University - Baton Rouge	43.HST-GO-14225-002-A	\$2,648	
		<hr/>	\$0
IS MUZZIO 10 THE EX-COMPANION STAR OF THE PSR B1509-58 <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 14365.001-A)</u> Louisiana State University - Baton Rouge	43.HST-GO-14365-001-A	\$1,671	
		<hr/>	\$0
		\$1,671	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MAPPING THE UV EXTINCTION PROPERTIES OF PHAT STARS IN M31	43.HST-GO-14761-001-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 14761.001-A)</u>			
Louisiana State University - Baton Rouge		\$31,943	
		<hr/>	
		\$31,943	\$0
CHALLENGES TOWARDS IMPROVED FRICTION-STIR-WELDS USING ON-LINE SENSING OF WELD	43.NNM13AA02G		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,155	
		<hr/>	
		\$6,155	\$0
INTEGRATED MONITORING AWARENESS	43.NNX16CS15C		
<u>Through: AMERICAN GNC GROUP (AGNC101116; NNX16CS15C)</u>			
Louisiana Tech University		\$105,299	
		<hr/>	
		\$105,299	\$0
HYPERBARIC THERMAL CONDUCTIVITY PROPERTY CHARACTERIZATION OF NON-POROUS INSULATION MATERIAL	43.NNX17CP33P		
<u>Through: CORNERSTONE RESEARCH GROUP, INC.</u>			
Southern University - Baton Rouge		\$9,611	
		<hr/>	
		\$9,611	\$0
OPERATION OF THE NATIONAL CENTER FOR ADVANCED MANUFACTURING	43.S3-0000264		
<u>Through: SYNCOM SPACE SERVICES (S3) (S3-0000264)</u>			
Louisiana State University - Baton Rouge		\$600,000	
		<hr/>	
		\$600,000	\$0
Total for Research and Development Cluster		<hr/>	
		\$2,976,658	\$38,533
Total for National Aeronautics & Space Administration		<hr/> <hr/>	
		\$3,009,300	\$38,533

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			
PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024		
<u>Direct Awards</u>			
Northwestern State University		\$9,251	
		<hr/>	
		\$9,251	\$0
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	45.025		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$473,526	
		<hr/>	
		\$473,526	\$176,800
PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	45.129		
<u>Through: LA ENDOWMENT FOR THE HUMANITIES (17-157-018)</u>			
Louisiana State University - Baton Rouge		\$3,500	
		<hr/>	
		\$3,500	\$0
PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	45.149		
<u>Direct Awards</u>			
Nicholls State University		\$810	
		<hr/>	
		\$810	\$0
PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS	45.164		
<u>Through: THE LIBRARY OF AMERICA</u>			
Nicholls State University		\$1,200	
		<hr/>	
		\$1,200	\$0
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$15,133	
		<hr/>	
		\$15,133	\$852
GRANTS TO STATES	45.310		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$2,207,571	
		<hr/>	
		\$2,207,571	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)			
NATIONAL FOLKLORE ARCHIVES INITIATIVE CATALOGING Through: AMERICAN FOLKLORE SOCIETY (43458) Louisiana State University - Baton Rouge	45.43458	(\$10)	
		<u>(\$10)</u>	<u>\$0</u>
<u>Research and Development Cluster:</u>			
PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES (16-598-23) University of New Orleans	45.129	\$398	
		<u>\$398</u>	<u>\$0</u>
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES Direct Awards Louisiana State University - Baton Rouge	45.169	\$39,116	
		<u>\$39,116</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$39,514</u>	<u>\$0</u>
Total for National Foundation on the Arts and the Humanities		<u>\$2,750,495</u>	<u>\$177,652</u>
NATIONAL SCIENCE FOUNDATION			
NSF IPA AGREEMENT Direct Awards University of Louisiana at Lafayette	47.IPA	\$212,324	
		<u>\$212,324</u>	<u>\$0</u>
NSF GRAD FELLOWSHIP Direct Awards University of Louisiana at Lafayette	47.NGF	\$44,564	
		<u>\$44,564</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster:</u>			
ENGINEERING GRANTS	47.041		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,304,328	
Louisiana State University Agricultural Center		\$68,835	
Louisiana Tech University		\$583,912	
McNeese State University		\$18,821	
University of Louisiana at Lafayette		\$70,550	
University of New Orleans		\$151	
<u>Through: ENDEAVOR POWER TECHNOLOGIES, LLC (44052)</u>			
Louisiana State University - Baton Rouge		\$46,433	
<u>Through: MOBOSENSE LLC (44877)</u>			
Louisiana State University - Baton Rouge		\$72,099	
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2016-1085-01)</u>			
Louisiana State University - Baton Rouge		\$1,918	
<u>Through: NOVA SOUTHEASTERN UNIVERSITY 01 (331236)</u>			
Louisiana State University - Baton Rouge		\$28,467	
<u>Through: TEXAS A&M ENGINEERING EXPERIMENT STATION 01 (28-S172802)</u>			
Louisiana State University - Baton Rouge		(\$80)	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (nih0730070479677-19C51)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,596	
		<hr/>	
		\$2,212,030	\$33,808
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,383,014	
Louisiana Tech University		\$110,517	
Southeastern Louisiana University		\$22,580	
Southern University - Baton Rouge		\$481,905	
University of Louisiana at Lafayette		\$89,433	
University of New Orleans		\$307,924	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-LIGO LABORATORY 02 (75-1087149)</u>			
Louisiana State University - Baton Rouge		\$147,926	
<u>Through: UNIVERISTY OF WISCONSIN-MILWAKEE (183405343/144AAC6327)</u>			
Louisiana State University - Baton Rouge		\$27,366	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,162,752	
Louisiana State University Health Sciences Center - New Orleans		\$1,868	
University of Louisiana at Lafayette		\$756,731	
University of New Orleans		\$169,555	
<u>Through: IOWA STATE UNIVERSITY (4202901A)</u>			
Louisiana State University - Baton Rouge		\$2,691	
<u>Through: UNIVERSITY OF ILLINOIS 01 (43095)</u>			
Louisiana State University - Baton Rouge		(\$2,206)	
<u>Through: UNIVERSITY OF ILLINOIS 02 (2007-01077-58/A4179)</u>			
Louisiana State University - Baton Rouge		\$75	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE 01 (20160600-02-LSU)</u>			
Louisiana State University - Baton Rouge		\$116,396	
<u>Through: UNIVERSITY OF CALIFORNIA-DAVIS (201401781-01)</u>			
Pennington Biomed Research Center		\$1,380	
<u>Through: DREXEL UNIVERSITY (1650431 LU)</u>			
University of Louisiana at Lafayette		\$15,868	
<u>Through: MOZILLA FOUNDATION (18-0132)</u>			
University of Louisiana at Lafayette		\$6,813	
<u>Through: MOZILLA FOUNDATION (18-0133)</u>			
University of Louisiana at Lafayette		\$9,000	
<u>Through: MOZILLA FOUNDATION (18-0229)</u>			
University of Louisiana at Lafayette		\$5,355	
<u>Through: MOZILLA FOUNDATION (18-0713)</u>			
University of Louisiana at Lafayette		\$12,803	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20170867-01-ULA)</u>			
University of Louisiana at Lafayette		\$1,429	
<u>Through: UNIVERSITY OF VIRGINIA (GA11233.15684)</u>			
University of Louisiana at Lafayette		\$6,840	
<u>Through: US IGNITE, INC (Task Order 2)</u>			
University of Louisiana at Lafayette		\$3,405	
<u>Through: US IGNITE, INC (Task Order 4A)</u>			
University of Louisiana at Lafayette		\$5,300	
<u>Through: US IGNITE, INC (Task Order 4b)</u>			
University of Louisiana at Lafayette		\$8,245	
<u>Through: US IGNITE, INC (Task Order 4C)</u>			
University of Louisiana at Lafayette		\$2,924	
<u>Through: US IGNITE, INC (Task Order No.1)</u>			
University of Louisiana at Lafayette		\$29,296	
		\$3,316,520	\$81,457

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,539,372	
Louisiana State University Agricultural Center		\$103,490	
Louisiana State University Health Sciences Center - New Orleans		\$158,842	
Louisiana State University Health Sciences Center - Shreveport		\$152,603	
Southeastern Louisiana University		\$96,568	
University of Louisiana at Lafayette		\$113,672	
University of Louisiana at Monroe		\$28,357	
University of New Orleans		\$52,782	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 01 (800001404-02)</u>			
Louisiana State University - Baton Rouge		\$83,389	
<u>Through: SMITHSONIAN INSTITUTION 01 (15-SUBC-440- 0000324370)</u>			
Louisiana State University - Baton Rouge		\$259,605	
<u>Through: UNIVERSITY OF FLORIDA 05 (UFDSP00010778/00122962)</u>			
Louisiana State University - Baton Rouge		\$10,359	
<u>Through: UNIVERSITY OF RHODE ISLAND (4873/102815)</u>			
Louisiana State University - Baton Rouge		\$124,037	
<u>Through: MISSISSIPPI STATE UNIVERSITY (011900.322984.01; 1660346)</u>			
Louisiana Tech University		\$25,214	
<u>Through: TEXAS A&M RESEARCH FOUNDATION (99-5120047)</u>			
Southeastern Louisiana University		\$1,615	
<u>Through: UNIVERSITY OF CALIFORNIA AT LOS ANGELES (2155 G QA197)</u>			
University of New Orleans		\$68,798	
		<hr/>	
		\$3,818,703	\$236,508
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,008,167	
University of Louisiana at Lafayette		\$86,071	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER (1555793)</u>			
Louisiana State University - Baton Rouge		\$14,533	
<u>Through: UNIVERSITY OF TEXAS SAN ANTONIO (1000001667; SES-1724725)</u>			
Louisiana Tech University		\$17,037	
		<hr/>	
		\$1,125,808	\$64,207

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
EDUCATION AND HUMAN RESOURCES	47.076		
<u>Direct Awards</u>			
Baton Rouge Community College		\$169,343	
Board of Regents		\$1,250,020	
Delgado Community College		\$32,513	
Department of Transportation and Development		\$56,597	
Grambling State University		\$356,770	
Louisiana State University - Baton Rouge		\$823,780	
Louisiana Tech University		\$299,902	
Southern University - Baton Rouge		\$509,965	
Southern University - New Orleans		\$12,372	
University of Louisiana at Lafayette		\$645,822	
University of New Orleans		\$142,886	
<u>Through: 47.076 (1661201-HRD)</u>			
Grambling State University		\$23,573	
<u>Through: BLACK HILLS STATE UNIVERSITY (BHSU-LSU BP1200005)</u>			
Louisiana State University - Baton Rouge		\$28,930	
<u>Through: NORFOLK STATE UNIVERSITY (F1040086)</u>			
Louisiana State University - Baton Rouge		\$28,179	
<u>Through: NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY (260294A)</u>			
Louisiana State University - Baton Rouge		\$2,419	
<u>Through: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (260209A; HRD-1242152)</u>			
Louisiana Tech University		\$57,604	
<u>Through: PURDUE UNIVERSITY (4101-80582; 1661201-HRD)</u>			
Louisiana Tech University		\$48,272	
<u>Through: UNIVERSITY OF HOUSTON (R-18-0006; 1726968)</u>			
Louisiana Tech University		\$458	
<u>Through: HOWARD UNIVERSITY</u>			
Southern University - Baton Rouge		\$4,210	
<u>Through: UNIVERSITY OF CENTRAL FLORIDA (24056046-04)</u>			
University of New Orleans		\$2,024	
		<hr/>	
		\$4,495,639	\$192,598
POLAR PROGRAMS	47.078		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$97,773	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER (1552527/PO #1000492066)</u>			
Louisiana State University - Baton Rouge		(\$881)	
		<hr/>	
		\$96,892	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Board of Regents		\$40,280	
Southern University - Baton Rouge		\$69,389	
University of Louisiana at Lafayette		(\$252)	
University of New Orleans		\$54,170	
		<hr/>	
		\$163,587	\$0
OFFICE OF CYBERINFRASTRUCTURE	47.080		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$24,999	
		<hr/>	
		\$24,999	\$0
OFFICE OF INTEGRATIVE ACTIVITIES	47.083		
<u>Direct Awards</u>			
Board of Regents		\$3,967,072	
Louisiana State University - Baton Rouge		\$123,356	
Louisiana State University Agricultural Center		\$1,093,275	
Louisiana Tech University		\$1,571,434	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (UAF)</u>			
<u>(P0523115)</u>			
Louisiana State University - Baton Rouge		\$858	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (P0523669)</u>			
Southeastern Louisiana University		\$1,453	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (P0523239)</u>			
University of Louisiana at Lafayette		\$612	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (P0523660)</u>			
University of Louisiana at Lafayette		\$1,421	
		<hr/>	
		\$6,759,481	\$1,521,466
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - RAHUL T SHAH	47.CCF-1547616		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$192,349	
		<hr/>	
		\$192,349	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA)	47.DUE-1460406		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$34,072	
		<hr/>	
		\$34,072	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
Total for Research and Development Cluster		\$31,746,786	\$2,297,250
Total for National Science Foundation		\$32,003,674	\$2,297,250
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$676,279	
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER (SBAHQ-18-B-0073)</u>			
McNeese State University		\$112,013	
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER</u>			
Southeastern Louisiana University		\$59,748	
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER (PO018322)</u>			
Southeastern Louisiana University		\$45,919	
		\$893,959	\$119,311
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	59.058		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$118,636	
		\$118,636	\$0
STATE TRADE EXPANSION	59.061		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$66,257	
		\$66,257	\$0
MARINE INDUSTRIES SCIENCE AND TECHNOLOGY (MIST) INDUSTRY CLUSTER	59.USM-GR015198-02		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR015198-02)</u>			
Louisiana State University - Baton Rouge		\$18,483	
		\$18,483	\$0
Total for Small Business Administration		\$1,097,335	\$119,311

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS			
VETERANS STATE NURSING HOME CARE <u>Direct Awards</u> Department of Veterans Affairs	64.015	\$36,100,723	
		<hr/>	
		\$36,100,723	\$0
BURIAL EXPENSES ALLOWANCE FOR VETERANS <u>Direct Awards</u> Department of Veterans Affairs	64.101	\$647,649	
		<hr/>	
		\$647,649	\$0
STATE APPROVAL AGENCY <u>Direct Awards</u> Department of Veterans Affairs	64.v101(223b)	\$323,807	
		<hr/>	
		\$323,807	\$0
NEUROSURGERY IPA <u>Direct Awards</u> Louisiana State University Health Sciences Center - Shreveport	64.V667P-1615	\$416,123	
		<hr/>	
		\$416,123	\$0
VA ANNUAL REPORTING FEE <u>Direct Awards</u> Louisiana State University - Baton Rouge	64.VA 1	\$6,639	
		<hr/>	
		\$6,639	\$0
		<hr/>	
Total for U.S. Department of Veterans Affairs		<hr/> \$37,494,941	\$0
U.S. ENVIRONMENTAL PROTECTION AGENCY			
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT <u>Direct Awards</u> Department of Environmental Quality	66.034	\$635,722	
		<hr/>	
		\$635,722	\$0
STATE CLEAN DIESEL GRANT PROGRAM <u>Direct Awards</u> Department of Environmental Quality	66.040	\$389,630	
		<hr/>	
		\$389,630	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,312,882	
		<hr/>	
		\$1,312,882	\$0
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419		
<u>Direct Awards</u>			
Department of Environmental Quality		\$126,535	
		<hr/>	
		\$126,535	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432		
<u>Direct Awards</u>			
Office of Public Health		\$1,309,000	
		<hr/>	
		\$1,309,000	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433		
<u>Direct Awards</u>			
Department of Natural Resources		\$184,447	
		<hr/>	
		\$184,447	\$0
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$39,793	
		<hr/>	
		\$39,793	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454		
<u>Direct Awards</u>			
Department of Environmental Quality		\$122,415	
		<hr/>	
		\$122,415	\$0
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,969,670	
Department of Environmental Quality		\$1,942,342	
		<hr/>	
		\$3,912,012	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472		
<u>Direct Awards</u>			
Office of Public Health		\$371,399	
		<hr/>	<hr/>
		\$371,399	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$94,263	
		<hr/>	<hr/>
		\$94,263	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: MICHIGAN STATE UNIVERSITY</u>			
<u>(RC101571LSU/RD83518301)</u>			
Louisiana State University Agricultural Center		(\$513)	
		<hr/>	<hr/>
		(\$513)	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605		
<u>Direct Awards</u>			
Department of Environmental Quality		\$10,917,026	
		<hr/>	<hr/>
		\$10,917,026	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Department of Environmental Quality		\$174,672	
Office of Public Health		\$33,918	
		<hr/>	<hr/>
		\$208,590	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$378,064	
		<hr/>	<hr/>
		\$378,064	\$0
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701		
<u>Direct Awards</u>			
Department of Environmental Quality		\$119,936	
		<hr/>	<hr/>
		\$119,936	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u>			
Louisiana Tech University		\$46,358	
		<hr/>	
		\$46,358	\$0
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	66.716		
<u>Through: EXTENSION FOUNDATION (SA-2017-58)</u>			
Louisiana State University Agricultural Center		\$1,301	
		<hr/>	
		\$1,301	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802		
<u>Direct Awards</u>			
Department of Environmental Quality		\$118,170	
		<hr/>	
		\$118,170	\$0
UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	66.804		
<u>Direct Awards</u>			
Department of Environmental Quality		\$478,000	
		<hr/>	
		\$478,000	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805		
<u>Direct Awards</u>			
Department of Environmental Quality		\$1,021,410	
		<hr/>	
		\$1,021,410	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		
<u>Direct Awards</u>			
Department of Environmental Quality		\$565,136	
		<hr/>	
		\$565,136	\$0
ENVIRONMENTAL EDUCATION GRANTS	66.951		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$40,131	
University of New Orleans		\$10,311	
		<hr/>	
		\$50,442	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
DISBURSMENT AGREEMENT-HOUSE STAFF STIPENDS	66.HOS		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$3,499,841	
		<hr/>	
		\$3,499,841	\$0
<u>Research and Development Cluster:</u>			
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436		
<u>Through: LAKE PONTCHARTRAIN BASIN FOUNDATION (LPBF WATER ANALYSES)</u>			
Southeastern Louisiana University		\$16,801	
		<hr/>	
		\$16,801	\$0
NATIONAL ESTUARY PROGRAM	66.456		
<u>Direct Awards</u>			
Board of Regents		\$633,452	
		<hr/>	
		\$633,452	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM- GR05599-01)</u>			
Louisiana State University - Baton Rouge		\$31,133	
		<hr/>	
		\$31,133	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$49,286	
		<hr/>	
		\$49,286	\$0
REGIONAL AGRICULTURAL IPM GRANTS	66.714		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$27	
		<hr/>	
		\$27	\$0
		<hr/>	
Total for Research and Development Cluster		<hr/> \$730,699	\$0 <hr/>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Clean Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458		
<u>Direct Awards</u>			
Department of Environmental Quality		\$13,753,940	
		<u>\$13,753,940</u>	<u>\$13,117,111</u>
Total for Clean Water State Revolving Fund Cluster		<u>\$13,753,940</u>	<u>\$13,117,111</u>
<u>Drinking Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		
<u>Direct Awards</u>			
Office of Public Health		\$13,053,590	
		<u>\$13,053,590</u>	<u>\$11,534,101</u>
Total for Drinking Water State Revolving Fund Cluster		<u>\$13,053,590</u>	<u>\$11,534,101</u>
Total for U.S. Environmental Protection Agency		<u>\$53,440,088</u>	<u>\$24,651,212</u>
NUCLEAR REGULATORY COMMISSION			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$171,430	
		<u>\$171,430</u>	<u>\$0</u>
<u>Research and Development Cluster:</u>			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$81,295	
		<u>\$81,295</u>	<u>\$0</u>
ENHANCING GUIDANCE FOR EVACUATION TIME ESTIMATE STUDIES	77.NRC-HQ-60-15-C-0007		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$163,723	
		<u>\$163,723</u>	<u>\$55,424</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
NUCLEAR REGULATORY COMMISSION (CONT.)			
Research and Development Cluster: (Cont.)			
Total for Research and Development Cluster		\$245,018	\$55,424
Total for Nuclear Regulatory Commission		\$416,448	\$55,424
U.S. DEPARTMENT OF ENERGY			
STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$962,361	
		<hr/>	
		\$962,361	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	81.106		
<u>Through: SOUTHERN STATES ENERGY BOARD (DE-FC04-93AL82966)</u>			
Department of Environmental Quality		\$45,965	
<u>Through: SSEB - SOUTHERN STATES ENERGY BOARD</u>			
Homeland Security and Emergency Preparedness		\$64,858	
		<hr/>	
		\$110,823	\$0
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
<u>Through: CONSORTIUM FOR ADVANCED MANUFACTURING (270111G)</u>			
Southern University - New Orleans		\$56,929	
<u>Through: CONSORTIUM FOR PIPELINE DEVELOPMENT (270129D)</u>			
Southern University - New Orleans		\$64,430	
<u>Through: MINORITY SERVING AN INSTITUTION PARTICIPANT PROGRAM (MSIPP) (DE-NA0000622)</u>			
Southern University - New Orleans		\$57,197	
<u>Through: RESEARCH ON THE SCIENCE AND ENGINEERING OF SIGNATURES (ROSES) (C-4319)</u>			
Southern University - New Orleans		\$122,319	
<u>Through: RESEARCH ON THE SCIENCE AND ENGINEERING OF SIGNATURES (ROSES) (C-4977)</u>			
Southern University - New Orleans		\$43,032	
		<hr/>	
		\$343,907	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF ENERGY (CONT.)			
CLIMATE SCIENCE ORGANIZATION SUPPORT SERVICES FOR THE STRATEGIC PETROLEUM RESERVE CLIMATE CHANGE RISK ASSESSMENT	81.ACS-6-62266-01		
<u>Through: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (ACS-6- 62266-01)</u>			
Louisiana State University - Baton Rouge		\$24,930	
		<hr/>	
		\$24,930	\$0
FEDERAL ENERGY SETTLEMENT - EXXON	81.E2029		
<u>Direct Awards</u>			
Department of Natural Resources		\$162,882	
		<hr/>	
		\$162,882	\$0
FEDERAL ENERGY SETTLEMENT - STRIPPER WELL	81.SW2027		
<u>Direct Awards</u>			
Department of Natural Resources		\$145,791	
		<hr/>	
		\$145,791	\$0
FEDERAL ENERGY SETTLEMENT - WARNER	81.W2031		
<u>Direct Awards</u>			
Department of Natural Resources		\$224,657	
		<hr/>	
		\$224,657	\$0
<u>Research and Development Cluster:</u>			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		
<u>Direct Awards</u>			
Board of Regents		\$1,832,219	
Louisiana State University - Baton Rouge		\$2,925,995	
Louisiana Tech University		\$11,086	
<u>Through: MICHIGAN STATE UNIVERSITY 04 (RC104823-LSU)</u>			
Louisiana State University - Baton Rouge		\$86,548	
<u>Through: OHIO STATE UNIVERSITY 02 (60057539)</u>			
Louisiana State University - Baton Rouge		\$153,356	
<u>Through: TRABUS TECHNOLOGIES (46845)</u>			
Louisiana State University - Baton Rouge		\$20,473	
		<hr/>	
		\$5,029,677	\$802,043
CONSERVATION RESEARCH AND DEVELOPMENT	81.086		
<u>Through: TULANE UNIVERSITY 03 (TUL-SCC-553027-14/15)</u>			
Louisiana State University - Baton Rouge		(\$1,345)	
		<hr/>	
		(\$1,345)	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$470,622	
		<hr/>	
		\$470,622	\$98,543
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$694,335	
University of Louisiana at Lafayette		\$62,754	
<u>Through: UNIVERSITY OF SOUTH CAROLINA (18-3470)</u>			
University of Louisiana at Lafayette		\$99,489	
		<hr/>	
		\$856,578	(\$44,225)
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112		
<u>Through: TEXAS A&M UNIVERSITY (M1803343)</u>			
Louisiana State University - Baton Rouge		\$372	
		<hr/>	
		\$372	\$0
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	81.117		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$130,288	
<u>Through: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA LAWRENCE BERKLEY NATIONAL LABORATORY (7213733)</u>			
University of Louisiana at Lafayette		\$18,125	
		<hr/>	
		\$148,413	\$10,709
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
<u>Through: FLORIDA A&M-FAMU</u>			
Southern University - Baton Rouge		\$401,396	
		<hr/>	
		\$401,396	\$0
PHYSICAL SEISMIC MODELS OF SYNTHETIC DECOMPOSED GRANITE AT SOURCE PHYSICS	81.1571146		
<u>Through: SANDIA NATIONAL LABS (1571146)</u>			
Louisiana State University - Baton Rouge		\$4,029	
		<hr/>	
		\$4,029	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
OPTIMIZATION OF X-RAY LITHOGRAPHY PROCESS PARAMETERS TO FABRICATE TWO LAYER ION TRAP DEVICES <u>Through: SANDIA NATIONAL LABS (1620291)</u> Louisiana State University - Baton Rouge	81.1620291	(\$4,804)	
		<hr/> (\$4,804)	\$0
LIGA PROCESSING FOR PMMA FOR VERY HAR GRATING PROJECT 1 <u>Through: SANDIA NATIONAL LABS (1787845)</u> Louisiana State University - Baton Rouge	81.1787845	\$17,155	
		<hr/> \$17,155	\$0
LIGA PROCESSING FOR PMMA FOR VERY HAR GRATING PROJECT 2 <u>Through: SANDIA NATIONAL LABS (1841603)</u> Louisiana State University - Baton Rouge	81.1841603	\$14,800	
		<hr/> \$14,800	\$0
ATOMICALLY DETAILED STUDIES OF CHANNELRHODOPSIN <u>Through: SANDIA NATIONAL LABORATORIES (1894417)</u> University of New Orleans	81.1894417	\$20,938	
		<hr/> \$20,938	\$0
LAR DETECTOR PHOTON DETECTION SYSTEM DEVELOPMENT <u>Through: BROOKHAVEN SCIENCE ASSOCIATES, LLC 01 (281077)</u> Louisiana State University - Baton Rouge	81.281077	(\$20,438)	
		<hr/> (\$20,438)	\$0
PROTODUNE FIELD CAGE CONSTRUCTION <u>Through: BROOKHAVEN SCIENCE ASSOCIATES, LLC 01 (321984)</u> Louisiana State University - Baton Rouge	81.321984	\$277,134	
		<hr/> \$277,134	\$0
CONTRAST-ENHANCED HIGH-SPATIAL RESOLUTION CHARACTERIZATION OF INHOMOGENEITIES IN ADVANCED MANUFACTURING METALS USING NEUTRON GRATING INTERFEROMETRY <u>Through: UT-BATTELLE, LLC (4000160663)</u> Louisiana State University - Baton Rouge	81.40001607	\$18,750	
		<hr/> \$18,750	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
PROCESS INTENSIFICATION OF BIOLOGICAL NATURAL GAS CONVERSION THROUGH INNOVATIVE BIOREACTOR DESIGNS <u>Through: LANZATECH, INC. (40583)</u> Louisiana State University - Baton Rouge	81.40583	\$105,042	
		<hr/>	\$0
A REVIEW OF MODELING AND ANALYSIS OF DDT IN EXPLOSIVE MATERIALS <u>Through: LOS ALAMOS NATIONAL LABORATORY (444039/444040)</u> Louisiana State University - Baton Rouge	81.444039/444040	\$18,619	
		<hr/>	\$0
INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI FRAMEWORK <u>Through: LOS ALAMOS NATIONAL LABORATORY (444039/462509)</u> Louisiana State University - Baton Rouge	81.444039/462509	\$31,835	
		<hr/>	\$0
GRATING INTERFEROMETRY IMAGING: SENSITIVITY, RESOLUTION, AND DATA ANALYSIS SOFTWARE DEVELOPMENT AND ENHANCEMENT <u>Through: ARGONNE NATIONAL LABORATORY (6F-31843)</u> Louisiana State University - Baton Rouge	81.6F-31843	\$4,075	
		<hr/>	\$0
RESIN-WAFERS WITH MOSAIC ION-EXCHANGE RESINS FOR ELECTRODEIONIZATION AND MEMBRANE CAPACITIVE DEIONIZATION <u>Through: ARGONNE NATIONAL LABORATORY (7F-30168)</u> Louisiana State University - Baton Rouge	81.7F-30168	\$30,112	
		<hr/>	\$0
CONSORTIUM FOR MATERIALS AND ENERGY STUDIES (CMAES) <u>Through: FLORIDA A&M-FAMU</u> Southern University - Baton Rouge	81.C-4972	\$142,598	
		<hr/>	\$0
		<hr/>	\$142,598

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COMPARATIVE ANALYSIS OF MICROBIALLY-MEDIATED MERCURY CYCLING IN TWO DOE CONTAMINATED ECOSYSTEMS	81.C-4994		
<u>Through: FLORIDA A&M UNIVERSITY BOARD OF TRUSTEES (C-4994)</u>			
Louisiana State University - Baton Rouge		\$29,080	
		<hr/>	<hr/>
		\$29,080	\$0
DIAGNOSTIC SECURITY MODULES	81.DSM		
<u>Through: BATTELLE ENERGY ALLIANCE, LLC (174267)</u>			
University of Louisiana at Lafayette		\$101,611	
		<hr/>	<hr/>
		\$101,611	\$0
MAPPING AND MANIPULATING MATERIALS TRANSFORMATION PATHWAYS AND PROPERTIES	81.SC-16-441		
<u>Through: AMES LABORATORY (SC-16-441)</u>			
Louisiana State University - Baton Rouge		\$50,028	
		<hr/>	<hr/>
		\$50,028	\$0
Total for Research and Development Cluster		<hr/> <hr/>	<hr/> <hr/>
		\$7,746,277	\$867,070
Total for U.S. Department of Energy		<hr/> <hr/>	<hr/> <hr/>
		\$9,721,628	\$867,070
U.S. DEPARTMENT OF EDUCATION			
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$9,403,567	
		<hr/>	<hr/>
		\$9,403,567	\$5,855,419
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		
<u>Direct Awards</u>			
Department of Education		\$299,788,414	
<u>Through: ACADIA PARISH SCHOOL BOARD</u>			
Louisiana State University - Baton Rouge		\$46,452	
		<hr/>	<hr/>
		\$299,834,866	\$295,177,295
MIGRANT EDUCATION STATE GRANT PROGRAM	84.011		
<u>Direct Awards</u>			
Department of Education		\$2,626,643	
		<hr/>	<hr/>
		\$2,626,643	\$1,994,153

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		
<u>Direct Awards</u>			
Department of Education		\$1,753,622	
		<hr/>	
		\$1,753,622	\$0
HIGHER EDUCATION INSTITUTIONAL AID	84.031		
<u>Direct Awards</u>			
Baton Rouge Community College		\$1,399,221	
Grambling State University		\$5,660,283	
Southern University Law Center		\$2,651,984	
Southern University - Baton Rouge		\$6,271,428	
Southern University - New Orleans		\$4,312,901	
Southern University - Shreveport		\$3,716,510	
		<hr/>	
		\$24,012,327	\$0
PREDOMINATELY BLACK INSTITUTIONS PROGRAM	84.031P		
<u>Direct Awards</u>			
South Louisiana Community College		\$687,371	
		<hr/>	
		\$687,371	\$0
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents		\$35,826,512	
		<hr/>	
		\$35,826,512	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$20,324,665	
		<hr/>	
		\$20,324,665	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		
<u>Direct Awards</u>			
Bossier Parish Community College		\$567,368	
		<hr/>	
		\$567,368	\$0
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120		
<u>Direct Awards</u>			
Southern University - New Orleans		\$192,142	
		<hr/>	
		\$192,142	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$28,559,450	
		<hr/>	
		\$28,559,450	\$0
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$198,133	
Louisiana Tech University		\$145,609	
Southern University - Baton Rouge		\$2,004,334	
		<hr/>	
		\$2,348,076	\$0
MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	84.141		
<u>Direct Awards</u>			
Louisiana Delta Community College		\$403,572	
University of Louisiana at Monroe		\$437,102	
		<hr/>	
		\$840,674	\$0
MIGRANT EDUCATION COORDINATION PROGRAM	84.144		
<u>Direct Awards</u>			
Department of Education		\$40,874	
		<hr/>	
		\$40,874	\$0
REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$421,212	
		<hr/>	
		\$421,212	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,821,875	
		<hr/>	
		\$6,821,875	\$0
SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	84.184		
<u>Direct Awards</u>			
Department of Education		\$268,830	
		<hr/>	
		\$268,830	\$250,591

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$330,615	
		<hr/>	
		\$330,615	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		
<u>Direct Awards</u>			
Department of Education		\$1,354,844	
		<hr/>	
		\$1,354,844	\$1,263,368
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$188,056	
		<hr/>	
		\$188,056	\$0
CENTRAL SCHOOLS MATH CURRICULUM DEVELOPMENT PROJECT	84.20170252-00		
<u>Through: CENTRAL COMMUNITY SCHOOL SYSTEM (20170252-00)</u>			
Louisiana State University - Baton Rouge		\$22	
		<hr/>	
		\$22	\$0
REHABILITATION TRAINING CONTINUING EDUCATION	84.264		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$2,451,033	
		<hr/>	
		\$2,451,033	\$1,940,768
CHARTER SCHOOLS	84.282		
<u>Direct Awards</u>			
Department of Education		\$1,265,733	
		<hr/>	
		\$1,265,733	\$1,170,779
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		
<u>Direct Awards</u>			
Department of Education		\$14,776,083	
		<hr/>	
		\$14,776,083	\$13,099,494
INDIAN EDUCATION -- SPECIAL PROGRAMS FOR INDIAN CHILDREN	84.299		
<u>Through: TERREBONNE PARISH SCHOOL BOARD (S299A170056)</u>			
Nicholls State University		\$863	
		<hr/>	
		\$863	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		
<u>Direct Awards</u>			
Department of Education		\$914,855	
		<hr/>	
		\$914,855	\$193,086
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325		
<u>Direct Awards</u>			
University of New Orleans		\$455,423	
		<hr/>	
		\$455,423	\$0
SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.326		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$163,986	
		<hr/>	
		\$163,986	\$0
ADVANCED PLACEMENT PROGRAM (ADVANCED PLACEMENT TEST FEE; ADVANCED PLACEMENT INCENTIVE PROGRAM GRANTS)	84.330		
<u>Direct Awards</u>			
Department of Education		\$21,889	
		<hr/>	
		\$21,889	\$21,889
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334		
<u>Direct Awards</u>			
Board of Regents		\$2,547,858	
		<hr/>	
		\$2,547,858	\$651,847
TEACHER QUALITY PARTNERSHIP GRANTS	84.336		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1	
		<hr/>	
		\$1	\$0
TRANSITION TO TEACHING	84.350		
<u>Direct Awards</u>			
Grambling State University		\$84,275	
		<hr/>	
		\$84,275	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
RURAL EDUCATION	84.358		
<u>Direct Awards</u>			
Department of Education		\$3,692,019	
		<hr/>	
		\$3,692,019	\$2,525,691
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		
<u>Direct Awards</u>			
Department of Education		\$3,327,133	
University of Louisiana at Lafayette		\$195,331	
		<hr/>	
		\$3,522,464	\$3,230,238
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Direct Awards</u>			
Department of Education		\$1,487,628	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (28-15-MP-05/42764)</u>			
Louisiana State University - Baton Rouge		\$915	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (MSP/44165)</u>			
Louisiana State University - Baton Rouge		\$9,559	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (MSP/46894)</u>			
Louisiana State University - Baton Rouge		\$32,332	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (28-15-MP-15/42917)</u>			
Louisiana State University - Baton Rouge		\$22,436	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/44152)</u>			
Louisiana State University - Baton Rouge		\$9,206	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/44156)</u>			
Louisiana State University - Baton Rouge		\$19,150	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/46016)</u>			
Louisiana State University - Baton Rouge		\$1,052	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/44159)</u>			
Louisiana State University - Baton Rouge		\$22,267	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/44164)</u>			
Louisiana State University - Baton Rouge		\$16,003	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/46017)</u>			
Louisiana State University - Baton Rouge		\$689	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT 01 (28-15-MP-67/42763)</u>			
Louisiana State University - Baton Rouge		\$12,380	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MATHEMATICS AND SCIENCE PARTNERSHIPS (Cont.)			
Through: ZACHARY COMMUNITY SCHOOL DISTRICT 02 (MSP/44158)			
Louisiana State University - Baton Rouge		\$2,516	
		<hr/>	
		\$1,636,133	\$1,391,112
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)			
		84.367	
Direct Awards			
Board of Regents		\$934,372	
Department of Education		\$44,279,867	
Through: NATIONAL WRITING PROJECT CORPORATION (92- LA02-SEED2017-ILJ)			
Louisiana State University - Baton Rouge		\$13,528	
Through: NATIONAL WRITING PROJECT CORPORATION (92- LA05-SEED2016-ILJ)			
Southeastern Louisiana University		\$100	
Through: NATIONAL WRITING PROJECT CORPO (92-LA04- SEED2017-CRWPAD)			
University of Louisiana at Lafayette		\$17,833	
Through: NATIONAL WRITING PROJECT CORPO (92-LA04- SEED2017-ILJ)			
University of Louisiana at Lafayette		\$14,840	
Through: NATIONAL WRITING PROJECT CORP (92-LA01- SEED2016)			
University of New Orleans		\$4,199	
Through: NATIONAL WRITING PROJECT CORP (92-LA01- SEED2017-ILJ)			
University of New Orleans		\$6,596	
		<hr/>	
		\$45,271,335	\$42,258,614
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES			
		84.369	
Direct Awards			
Department of Education		\$4,426,300	
		<hr/>	
		\$4,426,300	\$0
STRIVING READERS/COMPREHENSIVE LITERACY DEVELOPMENT			
		84.371	
Direct Awards			
Department of Education		\$6,270,734	
		<hr/>	
		\$6,270,734	\$5,477,551

(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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	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	84.374		
<u>Direct Awards</u>			
Department of Education		\$15,290,402	
		<hr/>	<hr/>
		\$15,290,402	\$3,061,561
SCHOOL IMPROVEMENT GRANTS	84.377		
<u>Direct Awards</u>			
Department of Education		\$10,421,130	
		<hr/>	<hr/>
		\$10,421,130	\$9,886,377
STRENGTHENING MINORITY-SERVING INSTITUTIONS	84.382		
<u>Direct Awards</u>			
Grambling State University		\$360,969	
		<hr/>	<hr/>
		\$360,969	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	84.411		
<u>Through: JACKSONVILLE STATE UNIVERSITY</u> (U411B130037/U411B150025)			
Louisiana Tech University		\$27,630	
		<hr/>	<hr/>
		\$27,630	\$0
RACE TO THE TOP	84.413		
<u>Direct Awards</u>			
Department of Education		\$31,991	
		<hr/>	<hr/>
		\$31,991	\$9,040
PRESCHOOL DEVELOPMENT GRANTS	84.419		
<u>Direct Awards</u>			
Department of Education		\$7,870,946	
		<hr/>	<hr/>
		\$7,870,946	\$7,769,938
PERFORMANCE PARTNERSHIP PILOTS FOR DISCONNECTED YOUTH	84.420		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04</u>			
Louisiana State University - Baton Rouge		\$100,186	
		<hr/>	<hr/>
		\$100,186	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		
<u>Direct Awards</u>			
Department of Education		\$3,551,966	
		<hr/>	<hr/>
		\$3,551,966	\$3,356,237

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COMMUNITIES IN SCHOOLS DATA COLLECTION	84.CSDC		
<u>Through: COMMUNITIES IN SCHOOLS OF GREATER NEW ORLEANS, INC.</u>			
Louisiana State University - Baton Rouge		\$8,700	
		<hr/>	
		\$8,700	\$0
<u>Research and Development Cluster:</u>			
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Shreveport		\$3,870	
Louisiana State University - Baton Rouge		\$11,889	
University of New Orleans		\$291	
		<hr/>	
		\$16,050	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
University of New Orleans		\$26,182	
		<hr/>	
		\$26,182	\$0
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Through: LAFOURCHE PARISH SCHOOL BOARD (S366B150019)</u>			
Nicholls State University		\$5,905	
		<hr/>	
		\$5,905	\$0
Total for Research and Development Cluster		<hr/>	
		\$48,137	\$0
<u>Special Education Cluster (IDEA):</u>			
SPECIAL EDUCATION GRANTS TO STATES	84.027		
<u>Direct Awards</u>			
Department of Education		\$190,149,191	
<u>Through: ASCENSION PARISH SCHOOL BOARD</u>			
Louisiana State University - Baton Rouge		\$4,000	
		<hr/>	
		\$190,153,191	\$175,461,395
SPECIAL EDUCATION PRESCHOOL GRANTS	84.173		
<u>Direct Awards</u>			
Department of Education		\$7,126,520	
		<hr/>	
		\$7,126,520	\$6,088,724
Total for Special Education Cluster (IDEA)		<hr/>	
		\$197,279,711	\$181,550,119

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster:</u>			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007		
<u>Direct Awards</u>			
Baton Rouge Community College		\$139,915	
Bossier Parish Community College		\$246,019	
Central Louisiana Technical Community College		\$14,182	
Delgado Community College		\$623,868	
Grambling State University		\$615,724	
L.E. Fletcher Technical Community College		\$82,777	
Louisiana Delta Community College		\$94,850	
Louisiana State University - Eunice		\$75,953	
Louisiana State University - Shreveport		\$188,250	
Louisiana State University - Alexandria		\$102,054	
Louisiana State University - Baton Rouge		\$485,881	
Louisiana State University Health Sciences Center - New Orleans		\$22,652	
Louisiana State University Health Sciences Center - Shreveport		\$16,800	
Louisiana Tech University		\$205,618	
Nicholls State University		\$89,737	
Northshore Technical Community College		\$7,000	
Northwestern State University		\$340,194	
Nunez Community College		\$93,763	
South Louisiana Community College		\$200,268	
Southeastern Louisiana University		\$323,073	
Southern University - Baton Rouge		\$929,460	
Southern University - New Orleans		\$46,986	
Southern University - Shreveport		\$129,147	
Southwest Louisiana Technical Community College		\$131,612	
University of Louisiana at Lafayette		\$872,786	
University of Louisiana at Monroe		\$184,892	
University of New Orleans		\$431,086	
		\$6,694,547	\$0
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Baton Rouge Community College		\$285,784	
Bossier Parish Community College		\$177,021	
Central Louisiana Technical Community College		\$16,914	
Delgado Community College		\$344,633	
Grambling State University		\$814,850	
L.E. Fletcher Technical Community College		\$88,334	
Louisiana Delta Community College		\$102,640	
Louisiana State University - Eunice		\$47,731	
Louisiana State University - Shreveport		\$162,178	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL WORK-STUDY PROGRAM (Cont.)			
<u>Direct Awards (Cont.)</u>			
Louisiana State University - Alexandria		\$87,619	
Louisiana State University - Baton Rouge		\$844,779	
Louisiana State University Agricultural Center		\$10,077	
Louisiana Tech University		\$447,509	
Nicholls State University		\$175,344	
Northshore Technical Community College		\$36,625	
Northwest Louisiana Technical College		\$50,387	
Northwestern State University		\$301,790	
Nunez Community College		\$97,058	
South Louisiana Community College		\$240,247	
Southeastern Louisiana University		\$412,419	
Southern University - Baton Rouge		\$681,084	
Southern University - New Orleans		\$295,882	
Southern University - Shreveport		\$236,195	
Southwest Louisiana Technical Community College		\$63,669	
University of Louisiana at Lafayette		\$831,288	
University of Louisiana at Monroe		\$818,680	
University of New Orleans		\$517,216	
		\$8,187,953	\$0
FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Baton Rouge Community College		\$17,604,954	
Bossier Parish Community College		\$17,464,277	
Central Louisiana Technical Community College		\$4,323,003	
Delgado Community College		\$35,251,867	
Grambling State University		\$17,282,015	
L.E. Fletcher Technical Community College		\$4,094,982	
Louisiana Delta Community College		\$8,486,797	
Louisiana State University - Eunice		\$5,040,237	
Louisiana State University - Shreveport		\$4,723,991	
Louisiana State University - Alexandria		\$6,073,470	
Louisiana State University - Baton Rouge		\$25,738,469	
Louisiana State University Health Sciences Center - Shreveport		\$78,804	
Louisiana Tech University		\$11,373,544	
McNeese State University		\$10,212,917	
Nicholls State University		\$10,179,812	
Northshore Technical Community College		\$6,985,720	
Northwest Louisiana Technical College		\$3,047,304	
Northwestern State University		\$18,741,502	
Nunez Community College		\$5,344,119	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL PELL GRANT PROGRAM (Cont.)			
<u>Direct Awards (Cont.)</u>			
River Parishes Community College		\$2,911,060	
South Central Louisiana Technical College		\$2,091,325	
South Louisiana Community College		\$14,597,540	
Southeastern Louisiana University		\$22,985,752	
Southern University - Baton Rouge		\$18,899,895	
Southern University - New Orleans		\$6,586,420	
Southern University - Shreveport		\$8,872,215	
Southwest Louisiana Technical Community College		\$5,394,233	
University of Louisiana at Lafayette		\$24,649,219	
University of Louisiana at Monroe		\$13,729,305	
University of New Orleans		\$10,914,648	
		<hr/>	
		\$343,679,396	\$0
ARRA - FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$957,473	
		<hr/>	
		\$957,473	\$0
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379		
<u>Direct Awards</u>			
Grambling State University		\$48,464	
Louisiana State University - Shreveport		\$81,639	
Louisiana State University - Baton Rouge		\$40,976	
Nicholls State University		\$67,605	
Northwestern State University		\$135,338	
Southeastern Louisiana University		\$15,131	
Southern University - Baton Rouge		\$819	
Southern University - New Orleans		\$171,355	
University of New Orleans		\$23,612	
		<hr/>	
		\$584,939	\$0
POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	84.408		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$11,040	
		<hr/>	
		\$11,040	\$0
Total for Student Financial Assistance Cluster		<hr/>	
		\$360,115,348	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster:</u>			
TRIO STUDENT SUPPORT SERVICES	84.042		
<u>Direct Awards</u>			
Delgado Community College		\$204,742	
Louisiana State University - Baton Rouge		\$396,489	
Northwestern State University		\$372,619	
River Parishes Community College		\$225,500	
Southeastern Louisiana University		\$370,301	
Southern University - New Orleans		\$471,900	
Southern University - Shreveport		\$456,457	
University of Louisiana at Lafayette		\$1,541,248	
University of Louisiana at Monroe		\$235,696	
University of New Orleans		\$250,798	
		<hr/>	
		\$4,525,750	\$0
TRIO TALENT SEARCH	84.044		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$498,713	
Southern University - Baton Rouge		\$818,757	
Southern University - New Orleans		\$261,630	
Southern University - Shreveport		\$331,282	
University of Louisiana at Lafayette		\$982,823	
University of Louisiana at Monroe		\$385,559	
University of New Orleans		\$380,629	
		<hr/>	
		\$3,659,393	\$0
TRIO UPWARD BOUND	84.047		
<u>Direct Awards</u>			
Baton Rouge Community College		\$498,289	
Delgado Community College		\$182,096	
Louisiana Delta Community College		\$132,597	
Louisiana State University - Baton Rouge		\$448,545	
McNeese State University		\$263,807	
Southeastern Louisiana University		\$2,092,167	
Southern University - Baton Rouge		\$684,256	
Southern University - New Orleans		\$424,588	
Southern University - Shreveport		\$1,525,100	
University of Louisiana at Lafayette		\$1,726,441	
University of New Orleans		\$1,304,093	
		<hr/>	
		\$9,281,979	\$0
TRIO EDUCATIONAL OPPORTUNITY CENTERS	84.066		
<u>Direct Awards</u>			
Nicholls State University		\$225,378	
Southeastern Louisiana University		\$308,623	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster:</u> (Cont.)			
TRIO EDUCATIONAL OPPORTUNITY CENTERS (Cont.)			
<u>Direct Awards</u> (Cont.)			
		\$244,992	
		\$100,418	
		<hr/>	
		\$879,411	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
		\$297,291	
		\$298,005	
		<hr/>	
		\$595,296	\$0
		<hr/>	
Total for TRIO Cluster		\$18,941,829	\$0
		<hr/>	
Total for U.S. Department of Education		\$1,137,953,540	\$582,135,167
		<hr/> <hr/>	
VIETNAM EDUCATION FOUNDATION			
FELLOWSHIP PROGRAM	85.802		
<u>Direct Awards</u>			
		\$24,750	
		<hr/>	
		\$24,750	\$0
<u>Research and Development Cluster:</u>			
FELLOWSHIP PROGRAM	85.802		
<u>Direct Awards</u>			
		\$519	
		\$1,944	
		<hr/>	
		\$2,463	\$0
VISITING SCHOLAR GRANTS	85.803		
<u>Direct Awards</u>			
		\$3,118	
		<hr/>	
		\$3,118	\$0
		<hr/>	
Total for Research and Development Cluster		\$5,581	\$0
		<hr/>	
Total for Vietnam Education Foundation		\$30,331	\$0
		<hr/> <hr/>	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
GULF COAST ECOSYSTEM RESTORATION COUNCIL			
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	87.051		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$3,861,183	
		<hr/>	
		\$3,861,183	\$0
<u>Research and Development Cluster:</u>			
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	87.052		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,902,199	
		<hr/>	
		\$1,902,199	\$0
Total for Research and Development Cluster		<hr/>	<hr/>
		\$1,902,199	\$0
Total for Gulf Coast Ecosystem Restoration Council		<hr/> <hr/>	<hr/> <hr/>
		\$5,763,382	\$0
DELTA REGIONAL AUTHORITY			
DELTA AREA ECONOMIC DEVELOPMENT	90.201		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,392	
University of Louisiana at Monroe		\$63,133	
		<hr/>	
		\$68,525	\$0
Total for Delta Regional Authority		<hr/> <hr/>	<hr/> <hr/>
		\$68,525	\$0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$72,736	
		<hr/>	
		\$72,736	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$211,300	
		<hr/>	
		\$211,300	\$176,170
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$277,343	
		<hr/>	
		\$277,343	\$277,343
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,995,903	
		<hr/>	
		\$1,995,903	\$1,386,682
LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH LABORATORY INFRASTRUCTURE	93.065		
<u>Direct Awards</u>			
Office of Public Health		\$113,413	
		<hr/>	
		\$113,413	\$0
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$10,463,131	
		<hr/>	
		\$10,463,131	\$53,698
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$658,993	
		<hr/>	
		\$658,993	\$0
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$487,316	
		<hr/>	
		\$487,316	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	93.073		
<u>Direct Awards</u>			
Office of Public Health		\$451,023	
		<hr/>	
		\$451,023	\$0
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		
<u>Direct Awards</u>			
Office of Public Health		\$18,613	
		<hr/>	
		\$18,613	\$0
ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	93.088		
<u>Direct Awards</u>			
Capital Area Human Services District		\$72,114	
		<hr/>	
		\$72,114	\$0
GUARDIANSHIP ASSISTANCE	93.090		
<u>Direct Awards</u>			
Department of Children and Family Services		\$168,010	
		<hr/>	
		\$168,010	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		
<u>Direct Awards</u>			
Office of Public Health		\$547,342	
		<hr/>	
		\$547,342	\$414,405
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$952,789	
Department of Public Safety Services		\$12,093	
Office of Public Health		\$541,691	
		<hr/>	
		\$1,506,573	\$0
AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$168,623	
Louisiana State University Health Sciences Center - Shreveport		\$191,261	
		<hr/>	
		\$359,884	\$286,482

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$437,809	
Office of Public Health		\$589,004	
		<hr/>	
		\$1,026,813	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		
<u>Direct Awards</u>			
Office of Public Health		\$946,824	
		<hr/>	
		\$946,824	\$0
NURSE ANESTHETIST TRAINEESHIP	93.124		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$59,706	
		<hr/>	
		\$59,706	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
<u>Direct Awards</u>			
Office of Public Health		\$100,981	
		<hr/>	
		\$100,981	\$0
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		
<u>Direct Awards</u>			
Office of Public Health		\$184,503	
		<hr/>	
		\$184,503	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Direct Awards</u>			
Office of Public Health		\$1,399,894	
		<hr/>	
		\$1,399,894	\$0
COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137		
<u>Through: LA PUBLIC HEALTH INSTITUTE TOTAL (PH17-142-002-FEC)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,657	
		<hr/>	
		\$1,657	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE Through: DALLAS COUNTY HOSPITAL DISTRICT (U10HA29290) Louisiana State University Health Sciences Center - New Orleans	93.145	\$300,309	
		<hr/>	<hr/>
		\$300,309	\$0
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH) Direct Awards Louisiana Department of Health	93.150	\$644,842	
		<hr/>	<hr/>
		\$644,842	\$0
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH Direct Awards Louisiana State University HSC -- Health Care Services Division	93.153	\$493,192	
		<hr/>	<hr/>
		\$493,192	\$160,430
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM Direct Awards Office of Public Health	93.165	\$410,551	
		<hr/>	<hr/>
		\$410,551	\$0
FAMILY PLANNING SERVICES Direct Awards Office of Public Health	93.217	\$4,624,000	
		<hr/>	<hr/>
		\$4,624,000	\$594,229
TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM Direct Awards Executive Department	93.235	\$311,857	
		<hr/>	<hr/>
		\$311,857	\$13,603
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES Direct Awards Office of Public Health	93.236	\$311,634	
		<hr/>	<hr/>
		\$311,634	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
STATE CAPACITY BUILDING	93.240		
<u>Direct Awards</u>			
Office of Public Health		\$248,780	
		<hr/>	
		\$248,780	\$0
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	93.241		
<u>Direct Awards</u>			
Office of Public Health		\$443,542	
		<hr/>	
		\$443,542	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Direct Awards</u>			
Imperial Calcasieu Human Service Authority		\$260,659	
Louisiana Department of Health		\$4,422,627	
Louisiana State University - Baton Rouge		\$682,561	
Louisiana State University Health Sciences Center - New Orleans		\$605,939	
Northwestern State University		\$106,036	
Office of Public Health		\$808,053	
Southern University - Baton Rouge		\$425,170	
Southern University - New Orleans		\$49,436	
Southern University - Shreveport		\$77,924	
<u>Through: UNIVERSITY OF CALIFORNIA (1U79SM080030-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$89,002	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA12-001071)</u>			
Northwestern State University		\$19,583	
<u>Through: SOUTHWEST LOUISIANA AREA HEALTH EDUCATION CENTER (17-0202)</u>			
University of Louisiana at Lafayette		\$3,030	
		<hr/>	
		\$7,550,020	\$0
ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	93.247		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$535,152	
		<hr/>	
		\$535,152	\$0
UNIVERSAL NEWBORN HEARING SCREENING	93.251		
<u>Direct Awards</u>			
Office of Public Health		\$174,817	
		<hr/>	
		\$174,817	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
POISON CENTER SUPPORT AND ENHANCEMENT GRANT PROGRAM	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$379,438	
		<hr/>	\$0
		\$379,438	
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Direct Awards</u>			
Office of Public Health		\$150,000	
		<hr/>	\$0
		\$150,000	
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		
<u>Direct Awards</u>			
Office of Public Health		\$74,690,750	
		<hr/>	\$184,504
		\$74,690,750	
VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		
<u>Direct Awards</u>			
Office of Public Health		\$236,442	
		<hr/>	\$21,337
		\$236,442	
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS	93.276		
<u>Direct Awards</u>			
Capital Area Human Services District		\$119,459	
		<hr/>	\$0
		\$119,459	
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$745,458	
Office of Public Health		\$1,286,164	
		<hr/>	\$220,673
		\$2,031,622	
STATE PARTNERSHIP GRANT PROGRAM TO IMPROVE MINORITY HEALTH	93.296		
<u>Direct Awards</u>			
Louisiana Department of Health		\$155,271	
		<hr/>	\$0
		\$155,271	
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301		
<u>Direct Awards</u>			
Office of Public Health		\$256,216	
		<hr/>	\$0
		\$256,216	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314		
<u>Direct Awards</u>			
Office of Public Health		\$206,069	
		<hr/>	
		\$206,069	\$0
OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	93.319		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$859,613	
		<hr/>	
		\$859,613	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$2,355,725	
		<hr/>	
		\$2,355,725	\$74,423
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		
<u>Direct Awards</u>			
Department of Insurance		\$494,880	
		<hr/>	
		\$494,880	\$0
SKILLS TRAINING AND HEALTH WORKFORCE DEVELOPMENT OF PARAPROFESSIONALS GRANT PROGRAM	93.329		
<u>Direct Awards</u>			
Southern University - Shreveport		\$86,082	
		<hr/>	
		\$86,082	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$625,835	
		<hr/>	
		\$625,835	\$0
ACL INDEPENDENT LIVING STATE GRANTS	93.369		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$240,442	
		<hr/>	
		\$240,442	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$89,701	
		<hr/>	
		\$89,701	\$0
ACL ASSISTIVE TECHNOLOGY	93.464		
<u>Direct Awards</u>			
Louisiana Department of Health		\$467,632	
		<hr/>	
		\$467,632	\$0
GRANTS FOR SCHOOL-BASED HEALTH CENTER CAPITAL EXPENDITURES	93.501		
<u>Direct Awards</u>			
Department of Education - Recovery School District		\$230,468	
		<hr/>	
		\$230,468	\$0
THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAM (EIP) COOPERATIVE AGREEMENTS; PPHF	93.521		
<u>Direct Awards</u>			
Office of Public Health		\$1,208,878	
		<hr/>	
		\$1,208,878	\$94,207
PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539		
<u>Direct Awards</u>			
Office of Public Health		\$2,707,082	
		<hr/>	
		\$2,707,082	\$288,433
PROMOTING SAFE AND STABLE FAMILIES	93.556		
<u>Direct Awards</u>			
Department of Children and Family Services		\$4,122,869	
		<hr/>	
		\$4,122,869	\$486,862

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CHILD SUPPORT ENFORCEMENT	93.563		
<u>Direct Awards</u>			
Department of Children and Family Services		\$44,318,674	
		<hr/>	
		\$44,318,674	\$8,030,240
REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	93.566		
<u>Direct Awards</u>			
Louisiana Department of Health		\$4,493	
		<hr/>	
		\$4,493	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$15,826,528	
		<hr/>	
		\$15,826,528	\$14,893,447
STATE COURT IMPROVEMENT PROGRAM	93.586		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$503,560	
		<hr/>	
		\$503,560	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		
<u>Direct Awards</u>			
Department of Children and Family Services		\$52,239	
Executive Department		\$369,177	
		<hr/>	
		\$421,416	\$369,177
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		
<u>Direct Awards</u>			
Department of Children and Family Services		\$128,721	
		<hr/>	
		\$128,721	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		
<u>Direct Awards</u>			
Department of Children and Family Services		\$230,657	
		<hr/>	
		\$230,657	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
HEAD START	93.600		
<u>Direct Awards</u>			
Department of Education		\$179,861	
Louisiana State University Health Sciences Center - New Orleans		\$3,116,362	
<u>Through: REGINA COELI CHILD DEVELOPMENT CENTER</u>			
Southeastern Louisiana University		\$1,433	
		<hr/>	
		\$3,297,656	\$2,449,269
ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	93.603		
<u>Direct Awards</u>			
Department of Children and Family Services		\$165,669	
		<hr/>	
		\$165,669	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,431,061	
		<hr/>	
		\$1,431,061	\$0
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$541,478	
		<hr/>	
		\$541,478	\$0
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		
<u>Direct Awards</u>			
Department of Children and Family Services		\$169,968	
		<hr/>	
		\$169,968	\$0
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$2,236,956	
		<hr/>	
		\$2,236,956	\$0
FOSTER CARE TITLE IV-E	93.658		
<u>Direct Awards</u>			
Department of Children and Family Services		\$48,939,683	
		<hr/>	
		\$48,939,683	\$244,850

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ADOPTION ASSISTANCE	93.659		
<u>Direct Awards</u>			
Department of Children and Family Services		\$20,039,301	
		<hr/>	
		\$20,039,301	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		
<u>Direct Awards</u>			
Department of Children and Family Services		\$34,878,906	
		<hr/>	
		\$34,878,906	\$0
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		
<u>Direct Awards</u>			
Department of Children and Family Services		\$151,389	
		<hr/>	
		\$151,389	\$31,688
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	93.671		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,613,542	
		<hr/>	
		\$1,613,542	\$0
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,471,323	
		<hr/>	
		\$1,471,323	\$104,233
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$68,036	
		<hr/>	
		\$68,036	\$0
CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE - FINANCED IN PART BY THE PREVENTION AND PUBLIC HEALTH FUND (PPHF)	93.733		
<u>Direct Awards</u>			
Office of Public Health		\$221,634	
		<hr/>	
		\$221,634	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUITLINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.735		
<u>Direct Awards</u>			
Office of Public Health		\$315,124	
		<hr/>	
		\$315,124	\$0
PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUND	93.745		
<u>Direct Awards</u>			
Office of Public Health		\$297,175	
		<hr/>	
		\$297,175	\$0
CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	93.753		
<u>Direct Awards</u>			
Office of Public Health		\$285,319	
		<hr/>	
		\$285,319	\$0
STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)	93.757		
<u>Direct Awards</u>			
Office of Public Health		\$1,001,478	
		<hr/>	
		\$1,001,478	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758		
<u>Direct Awards</u>			
Office of Public Health		\$3,963,707	
		<hr/>	
		\$3,963,707	\$21,372
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		
<u>Direct Awards</u>			
Louisiana Department of Health		\$376,620,452	
		<hr/>	
		\$376,620,452	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MEDICARE HOSPITAL INSURANCE	93.773		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$5,115,563	
		<hr/>	
		\$5,115,563	\$0
OPIOID STR	93.788		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,798,410	
		<hr/>	
		\$1,798,410	\$0
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		
<u>Direct Awards</u>			
Louisiana Department of Health		\$9,461,413	
		<hr/>	
		\$9,461,413	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID	93.796		
<u>Direct Awards</u>			
Louisiana Department of Health		\$5,621,879	
		<hr/>	
		\$5,621,879	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	93.800		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$746,438	
		<hr/>	
		\$746,438	\$228,579
INCREASING THE IMPLEMENTATION OF EVIDENCE-BASED CANCER SURVIVORSHIP INTERVENTIONS TO INCREASE QUALITY AND DURATION OF LIFE AMONG CANCER PATIENTS	93.808		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$315,785	
		<hr/>	
		\$315,785	\$39,167
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC).	93.815		
<u>Direct Awards</u>			
Office of Public Health		\$389,978	
		<hr/>	
		\$389,978	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817		
<u>Direct Awards</u>			
Louisiana Department of Health		\$769,078	
		<hr/>	
		\$769,078	\$0
ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	93.876		
<u>Direct Awards</u>			
Office of Public Health		\$160,164	
		<hr/>	
		\$160,164	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
<u>Direct Awards</u>			
Office of Public Health		\$3,427,692	
<u>Through: LOUISIANA HOSPITAL ASSOCIATION (NHP PROG)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$78,171	
		<hr/>	
		\$3,505,863	\$2,157,053
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,776,466	
		<hr/>	
		\$2,776,466	\$798,337
GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	93.913		
<u>Direct Awards</u>			
Office of Public Health		\$172,000	
		<hr/>	
		\$172,000	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		
<u>Through: UNIVERSITY MED CTR MGMT CORP (RYAN WHITE TITLE I)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$278,082	
		<hr/>	
		\$278,082	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$573,109	
<u>Through: GREATER OUACHITA COALITION RES & ED (Ryan White HIV/AIDS)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$28,000	
		<hr/>	<hr/>
		\$601,109	\$199,144
RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	93.924		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$174,092	
		<hr/>	<hr/>
		\$174,092	\$0
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Through: NATIONAL ALLIANCE OF STATE & TERRITORIALS AIDS DIRECTORS (5U90HA30592)</u>			
Office of Public Health		\$243,503	
		<hr/>	<hr/>
		\$243,503	\$0
COOPERATIVE AGREEMENTS TO SUPPORT COMPREHENSIVE SCHOOL HEALTH PROGRAMS TO PREVENT THE SPREAD OF HIV AND OTHER IMPORTANT HEALTH PROBLEMS	93.938		
<u>Direct Awards</u>			
Department of Education		\$56,159	
		<hr/>	<hr/>
		\$56,159	\$0
HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	93.940		
<u>Direct Awards</u>			
Office of Public Health		\$10,724,633	
		<hr/>	<hr/>
		\$10,724,633	\$6,648,785
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	93.944		
<u>Direct Awards</u>			
Office of Public Health		\$1,259,569	
		<hr/>	<hr/>
		\$1,259,569	\$901,645

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		
<u>Direct Awards</u>			
Office of Public Health		\$270,278	
		<hr/>	
		\$270,278	\$0
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,530,274	
		<hr/>	
		\$6,530,274	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$24,074,028	
		<hr/>	
		\$24,074,028	\$0
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	93.977		
<u>Direct Awards</u>			
Office of Public Health		\$1,875,862	
		<hr/>	
		\$1,875,862	\$635,838
MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	93.982		
<u>Direct Awards</u>			
Louisiana Department of Health		\$555,631	
		<hr/>	
		\$555,631	\$0
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		
<u>Direct Awards</u>			
Office of Public Health		\$8,588,053	
		<hr/>	
		\$8,588,053	\$0
FOOD INSPECTION	93.GMP		
<u>Direct Awards</u>			
Office of Public Health		\$87,825	
		<hr/>	
		\$87,825	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COMMERICAL SEAFOOD Direct Awards Office of Public Health	93.HACCP	\$88,170	
		<hr/> \$88,170	\$0
VITAL STAT COOP Direct Awards Office of Public Health	93.HCPCC	\$330,268	
		<hr/> \$330,268	\$0
LOUISIANA LIBRARIES SHAPING THE FUTURE <u>Through: UNIVERSITY OF NORTH TEXAS (UG4LM012345)</u> Louisiana State University Health Sciences Center - Shreveport	93.UG4LM012345	\$1,646	
		<hr/> \$1,646	\$0
LOUISIANA LIBRARIES SHAPING THE FUTURE <u>Through: UNIVERSITY OF NORTH TEXAS (UG54LM012345)</u> Louisiana State University Health Sciences Center - Shreveport	93.UG54LM012345	\$10,787	
		<hr/> \$10,787	\$0
Research and Development Cluster: ADAPTIVE SEQ STUDY EVAL PREVENTION OF NEONATAL HSV <u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000406291-013)</u> Louisiana State University Health Sciences Center - Shreveport	93.000406291-013	\$69,890	
		<hr/> \$69,890	\$0
FOOD AND DRUG ADMINISTRATION RESEARCH Direct Awards Louisiana State University - Baton Rouge	93.103	\$34,982	
		<hr/> \$34,982	\$0
ENVIRONMENTAL HEALTH Direct Awards Louisiana State University - Baton Rouge Southern University - Baton Rouge <u>Through: UNIVERSITY OF TENNESSEE 02 (ES-015050-LSU1)</u> Louisiana State University - Baton Rouge	93.113	\$79,598 \$34,906 (\$5,354)	
		<hr/> \$109,150	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$114,569	
Louisiana State University Health Sciences Center - New Orleans		\$1,700,256	
Louisiana State University Health Sciences Center - Shreveport		\$332,187	
<u>Through: COLUMBIA UNIVERSITY (G04825/2(GG012517))</u>			
Louisiana State University - Baton Rouge		\$158,593	
<u>Through: THE PENNSYLVANIA STATE UNIVERSITY (5631-LSU-DHHS-4790)</u>			
Louisiana State University - Baton Rouge		\$66,030	
<u>Through: EMORY UNIVERSITY (1R01DE026333-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$104,795	
<u>Through: UNIVERSITY OF NORTH CAROLINA (1R01DE022287/1R56DE026321)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,259	
<u>Through: BETH ISRAEL DEACONESS MEDICAL CENTER, INC. (1028804)</u>			
University of Louisiana at Lafayette		\$18,615	
		<hr/>	
		\$2,511,304	\$436,155
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.143		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$855,262	
Louisiana State University Health Sciences Center - New Orleans		\$107,284	
		<hr/>	
		\$962,546	\$129,447
HUMAN GENOME RESEARCH	93.172		
<u>Through: THE JACKSON LABORATORY (PO #205134)</u>			
Louisiana State University - Baton Rouge		\$41,057	
		<hr/>	
		\$41,057	\$0
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$29,689	
		<hr/>	
		\$29,689	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$2,115,512	
Southern University - Baton Rouge		\$38,951	
		<hr/>	
		\$2,154,463	\$818,158
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		
<u>Through: VANDERBILT UNIVERSITY (1R01HS22640-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,982	
		<hr/>	
		\$16,982	\$0
MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$5,420)	
Louisiana State University Health Sciences Center - New Orleans		\$669,095	
Pennington Biomed Research Center		\$308,494	
University of New Orleans		\$17,847	
<u>Through: EASTERN VIRGINIA MEDICAL SCHOOL (1R01MH107333-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$114,539	
<u>Through: UNIVERSITY OF WASHINGTON (3UH3MH106338- 02S1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$5,941	
		<hr/>	
		\$1,110,496	\$27,989
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$72,862	
<u>Through: UNIVERSITY OF KENTUCKY (5T42OH010278-06)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,282	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 17-15)</u>			
Southeastern Louisiana University		\$112,596	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 18-08)</u>			
Southeastern Louisiana University		\$283	
		<hr/>	
		\$192,023	\$53,241

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
GENETIC POLYMORPHISM OF SUPEROXIDE DISMUTASE	93.263-MD-216491-2		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$2,511	
		<hr/>	
		\$2,511	\$0
ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$5,179,045	
Louisiana State University Health Sciences Center - Shreveport		\$470,408	
Through: BROWN UNIVERSITY (1UH2AA026206)			
Louisiana State University Health Sciences Center - New Orleans		\$7,721	
Through: UNIVERSITY OF COLORADO (5R37AA009300-19)			
Louisiana State University Health Sciences Center - New Orleans		\$142,072	
Through: UNIVERSITY OF KANSAS MEDICAL CENTER			
Pennington Biomed Research Center		\$618	
		<hr/>	
		\$5,799,864	\$191,519
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$917	
Louisiana State University Health Sciences Center - New Orleans		\$979,577	
Through: INTERVEXION THERAPEUTICS, LLC (035511-LSU2)			
Louisiana State University Health Sciences Center - Shreveport		\$160,940	
Through: INTERVEXION THERAPEUTICS, LLC (U01DA037593)			
Louisiana State University Health Sciences Center - Shreveport		\$69	
Through: NORTHWESTERN UNIVERSITY-CHICAGO			
(IR01HS019435)			
Louisiana State University Health Sciences Center - Shreveport		(\$60,928)	
		<hr/>	
		\$1,080,575	\$21,438
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$218,514	
Through: UNIVERSITY OF KANSAS (FY2017-041-M1)			
Louisiana State University - Baton Rouge		\$603,354	
Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 02 (5102669)			
Louisiana State University - Baton Rouge		(\$94,326)	
Through: UNIVERSITY OF CALIFORNIA-DAVIS (A18-1990-S001)			
Pennington Biomed Research Center		\$57,736	
		<hr/>	
		\$785,278	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$90,372	
<u>Through: UNIVERSITY OF ALABAMA (1U54MD008176-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$156,040	
<u>Through: BAYOUCLINIC, INC (U54MD008602-P05LSU)</u>			
Pennington Biomed Research Center		\$51,746	
		<hr/>	
		\$298,158	\$0
TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$485,462	
Pennington Biomed Research Center		\$1,443,951	
<u>Through: XAVIER UNIVERSITY OF LOUISIANA (OSP-15-21173-00 B)</u>			
Louisiana State University - Baton Rouge		\$564	
<u>Through: EMORY UNIVERSITY (1K01OD023034-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$537	
<u>Through: EMORY UNIVERSITY (5K01OD023039-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$12,940	
<u>Through: UNIVERSITY OF ALABAMA (1OT2OD025284-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$71,917	
<u>Through: UNIVERSITY OF CALIFORNIA DAVIS (K01OD023034)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$12,431	
<u>Through: XAVIER UNIVERSITY (1UL1MD009607-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$7,005	
		<hr/>	
		\$2,034,807	\$249,446
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		
<u>Through: UNIVERSITY OF ALABAMA (1UL1TR001417)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$181,010	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000508606-007)</u>			
Pennington Biomed Research Center		\$124,676	
		<hr/>	
		\$305,686	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$72,075	
Louisiana State University Agricultural Center		\$33,961	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RESEARCH INFRASTRUCTURE PROGRAMS (Cont.)			
<u>Direct Awards (Cont.)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$485,659	
University of Louisiana at Lafayette		\$373,059	
<u>Through: TULANE UNIVERSITY (TUL-HSC-555436-17/18)</u>			
Louisiana State University - Baton Rouge		\$68,614	
<u>Through: TULANE UNIVERSITY 02 (TUL-HSC-553779-15/16)</u>			
Louisiana State University - Baton Rouge		\$900	
<u>Through: TULANE UNIVERSITY 02 (TUL-HSC-554834-15/16)</u>			
Louisiana State University - Baton Rouge		\$19,732	
<u>Through: TEXAS STATE UNIVERSITY (17006-81699-1/PO #4500113143)</u>			
Louisiana State University Agricultural Center		\$92,298	
<u>Through: UNIVERSITY OF OREGON (R01OD011116)</u>			
Nicholls State University		\$30,956	
		<hr/>	
		\$1,177,254	\$309,689
NURSING RESEARCH	93.361		
<u>Through: INDIANA UNIVERSITY (1R01NR016116-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,838	
		<hr/>	
		\$6,838	\$0
NATIONAL CENTER FOR RESEARCH RESOURCES	93.389		
<u>Through: TEXAS STATE UNIVERSITY (8000000000)</u>			
Louisiana State University Agricultural Center		(\$1)	
		<hr/>	
		(\$1)	\$0
CANCER CAUSE AND PREVENTION RESEARCH	93.393		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,348	
Louisiana State University Health Sciences Center - New Orleans		\$525,254	
Louisiana State University Health Sciences Center - Shreveport		\$330,405	
Louisiana Tech University		\$45,433	
<u>Through: MAYO CLINIC (2U01CA089600-10A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$5,403	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (5UM1CA181255-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$861	
<u>Through: KLEIN BUENDEL, INC. (0304-0156-000)</u>			
Pennington Biomed Research Center		\$94,149	
<u>Through: KLEIN BUENDEL, INC. (0312-0164-000)</u>			
Pennington Biomed Research Center		\$63,693	
		<hr/>	
		\$1,071,546	\$111,710

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$284,602	
Louisiana State University Health Sciences Center - New Orleans		\$143,486	
Louisiana State University Health Sciences Center - Shreveport		\$18,315	
<u>Through: WASHINGTON UNIVERSITY 01 (WU-15-72/2922401Y)</u>			
Louisiana State University - Baton Rouge		\$107	
		<hr/>	
		\$446,510	\$0
CANCER TREATMENT RESEARCH	93.395		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$6,529)	
Louisiana State University Health Sciences Center - New Orleans		\$1,312,768	
Louisiana State University Health Sciences Center - Shreveport		\$66,305	
University of Louisiana at Monroe		\$85,880	
<u>Through: TRUSTEES OF DARTMOUTH COLLEGE (R993)</u>			
Louisiana State University - Baton Rouge		\$29,411	
<u>Through: UNIVERSITY OF HOUSTON 01 (R-15-0044)</u>			
Louisiana State University - Baton Rouge		\$4,302	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (MA-O FP13087 Sub129-)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,520	
<u>Through: NATIONAL SURGICAL ADJUVANT BREAST AND BO (U10CA12027/TFED006)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,716	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (5M1CA121947-10)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$86,918	
<u>Through: ZENOPHARM LLC (NCI - 1R43CA213462-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$52,305	
<u>Through: SOUTHWEST ONCOLOGY GROUP (SWOG HG PRIORITY STUDIES)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$11,800	
		<hr/>	
		\$1,649,396	\$361,300
CANCER BIOLOGY RESEARCH	93.396		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$88,648	
<u>Through: UNIVERSITY OF MASSACHUSETTS (7R01CA184815)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$269,451	
		<hr/>	
		\$358,099	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CANCER CENTERS SUPPORT GRANTS	93.397		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$193,604	
		<hr/>	
		\$193,604	\$0
CANCER RESEARCH MANPOWER	93.398		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$140,395	
		<hr/>	
		\$140,395	\$0
AFFORDABLE CARE ACT (ACA) PRIMARY CARE RESIDENCY EXPANSION PROGRAM	93.510		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$413,306	
		<hr/>	
		\$413,306	\$0
TRANS-NIH RECOVERY ACT RESEARCH SUPPORT	93.701		
<u>Through: FLORIDA HOSPITAL (FH 1)</u>			
Pennington Biomed Research Center		\$6,684	
		<hr/>	
		\$6,684	\$0
CARDIOVASCULAR DISEASES RESEARCH	93.837		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$93,946	
Louisiana State University Health Sciences Center - New Orleans		\$872,039	
Louisiana State University Health Sciences Center - Shreveport		\$1,424,473	
<u>Through: ADENOPAINT, LLC (1R44HL136233-01-1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$308,576	
<u>Through: CLEVELAND CLINIC FOUNDATION (5P20HL113452-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,453	
<u>Through: EXSCIEN CORP (1R44HL139195-1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$92,477	
<u>Through: NOVO BIOSCIENCES, INC. (1R01HL136233)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$190,069	
<u>Through: NOVOMEDIX, LLC (1R43HL131356-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$31,953	
<u>Through: OHIO STATE UNIVERSITY (5R01HL128857-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$27,066	
<u>Through: VANDERBILT UNIVERSITY (5R01HL111111-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,370	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CARDIOVASCULAR DISEASES RESEARCH (Cont.)			
<u>Through: WAKE FOREST UNIV HSC (1R01HL11362-01A1)</u> Louisiana State University Health Sciences Center - New Orleans		\$807	
<u>Through: WASHINGTON STATE UNIVERSITY (1R01HL116571-01A1)</u> Louisiana State University Health Sciences Center - New Orleans		\$171,755	
<u>Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (U01HL107407)</u> Louisiana State University Health Sciences Center - Shreveport		\$219	
<u>Through: CLEMSON UNIVERSITY (1806-209-2010550)</u> Pennington Biomed Research Center		\$98,268	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (5553-PBRC-DHHS-9245)</u> Pennington Biomed Research Center		\$17,641	
<u>Through: UNIVERSITY OF MISSOURI (C00051577-1)</u> Pennington Biomed Research Center		\$125,858	
<u>Through: WASHINGTON UNIVERSITY (WU-16-263)</u> Pennington Biomed Research Center		(\$2,945)	
<u>Through: WASHINGTON UNIVERSITY (WU-17-325)</u> Pennington Biomed Research Center		\$39,571	
		<hr/>	
		\$3,503,596	\$0
LUNG DISEASES RESEARCH	93.838		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$661,736	
Louisiana State University Health Sciences Center - New Orleans		\$212,078	
Louisiana State University Health Sciences Center - Shreveport		\$282,221	
<u>Through: TULANE UNIVERSITY (1R01HL125054-01)</u> Louisiana State University Health Sciences Center - New Orleans		\$38,772	
<u>Through: UNIVERSITY OF WASHINGTON (R01HL132232)</u> Louisiana State University Health Sciences Center - New Orleans		\$3,394	
<u>Through: VANDERBILT UNIVERSITY (5U01HL123009-02)</u> Louisiana State University Health Sciences Center - New Orleans		\$137,343	
<u>Through: VANDERBILT UNIVERSITY (5U01HL123033-02)</u> Louisiana State University Health Sciences Center - New Orleans		\$68,238	
		<hr/>	
		\$1,403,782	\$205,475
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$342,162	
Louisiana State University Health Sciences Center - Shreveport		\$274,740	
		<hr/>	
		\$616,902	\$59,144

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH</u>			
	93.846		
<u>Through: JOHN HOPKINS UNIVERSITY (R01AR064066)</u> Louisiana State University Health Sciences Center - Shreveport			\$90
		<hr/>	<hr/>
		\$90	\$0
 <u>DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH</u>			
	93.847		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$484,801	
Louisiana State University Health Sciences Center - Shreveport		\$275,589	
Pennington Biomed Research Center		\$5,598,466	
University of Louisiana at Monroe		\$279,642	
<u>Through: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIEN (R01DK107572)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$133,761	
<u>Through: BLOKIER INC. (2018-041)</u>			
Pennington Biomed Research Center		\$258,181	
<u>Through: CHILDREN'S RESEARCH INSITTUTE (30002497-01)</u>			
Pennington Biomed Research Center		\$23,006	
<u>Through: GEORGE WASHINGTON UNIVERSITY (R01DK104845)</u>			
Pennington Biomed Research Center		\$632	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD-1718- SC16)</u>			
Pennington Biomed Research Center		\$241,596	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD1516- AC16)</u>			
Pennington Biomed Research Center		\$11,223	
<u>Through: TUFTS MEDICAL CENTER, INC. (5008757-SERV)</u>			
Pennington Biomed Research Center		\$79,116	
<u>Through: TUFTS MEDICAL CENTER, INC. (5015655-SERV)</u>			
Pennington Biomed Research Center		\$4,577	
<u>Through: TULANE UNIVERSITY (TUL-HSC-532-13/14)</u>			
Pennington Biomed Research Center		\$12,121	
<u>Through: UNIVERSITY OF CALIFORNIA-SAN FRANCISCO (9457SC)</u>			
Pennington Biomed Research Center		\$213,254	
<u>Through: UNIVERSITY OF CALIFORNIA-SAN FRANCISCO (9997SC)</u>			
Pennington Biomed Research Center		\$111,294	
<u>Through: UNIVERSITY OF HAWAII</u>			
Pennington Biomed Research Center		\$182,567	
		<hr/>	<hr/>
		\$7,909,826	\$558,375

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$381,636	
Louisiana State University Health Sciences Center - Shreveport		\$317,872	
Louisiana Tech University		\$39,150	
Pennington Biomed Research Center		\$103,615	
Southern University - Baton Rouge		\$78,067	
University of Louisiana at Monroe		\$10,062	
<u>Through: WASHINGTON UNIVERSITY (1R01NS091603-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,449	
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (60036745)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,117	
<u>Through: UNIV. OF MEDICINE & DENTISTRY NEW JERSEY (PO 152374)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$306	
		<hr/>	
		\$941,274	\$0
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,126,526	
Louisiana State University Health Sciences Center - New Orleans		\$1,249,364	
Louisiana State University Health Sciences Center - Shreveport		\$1,095,873	
Pennington Biomed Research Center		\$10,593	
University of Louisiana at Lafayette		\$1,291,102	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (137264/PO 3100490938)</u>			
Louisiana State University - Baton Rouge		\$3,479	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585 / PO #3100564987)</u>			
Louisiana State University - Baton Rouge		\$56,955	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (845562)</u>			
Louisiana State University - Baton Rouge		(\$52,919)	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (871982)</u>			
Louisiana State University - Baton Rouge		\$74,316	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (917453)</u>			
Louisiana State University - Baton Rouge		\$76,759	
<u>Through: TULANE UNIVERSITY 09 (TUL-HSC-554736-16/17)</u>			
Louisiana State University - Baton Rouge		\$107,377	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
<u>ALLERGY AND INFECTIOUS DISEASES RESEARCH (Cont.)</u>		
<u>Through: DUKE UNIVERSITY (5UM1AI104681)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$177,344
<u>Through: EMORY UNIVERSITY (1U19AI109633)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$56,300
<u>Through: EMORY UNIVERSITY (iUM1AI124436-01)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$112,954
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (R01AI117862-01)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$38,615
<u>Through: BENAROYA RESEACH INSTITUTE (UM1AI109565)</u>		
Louisiana State University Health Sciences Center - Shreveport		\$4,879
<u>Through: INHIBIKASE THERAPEUTICS (2R44AI103982)</u>		
Louisiana State University Health Sciences Center - Shreveport		\$115,727
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1008329_LASU)</u>		
Louisiana State University Health Sciences Center - Shreveport		\$132,715
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1008329_LASU_A3)</u>		
Louisiana State University Health Sciences Center - Shreveport		\$12,576
<u>Through: UNIVERSITY OF TENNESSEE (R01AI099080)</u>		
Louisiana State University Health Sciences Center - Shreveport		\$15,508
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (139397)</u>		
University of Louisiana at Lafayette		\$331,662
<u>Through: JOHNS HOPKINS UNIVERSITY (2002838741)</u>		
University of Louisiana at Lafayette		\$481,872
<u>Through: NORTHWESTERN UNIVERSITY (60047538_ULL)</u>		
University of Louisiana at Lafayette		\$295,500
<u>Through: OLD DOMINION UNIVERSITY RESEARCH FOUNDATION (18-120-100684-010)</u>		
University of Louisiana at Lafayette		\$25,258
<u>Through: PROPECTUS BIOSCIENCES, INC. (18-0524)</u>		
University of Louisiana at Lafayette		\$298,620
<u>Through: REGENTS OF THE UNIVERSITY OF C (201403118-02)</u>		
University of Louisiana at Lafayette		\$8,252
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (46048)</u>		
University of Louisiana at Lafayette		\$109,274
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (47637)</u>		
University of Louisiana at Lafayette		\$102,517
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (60179)</u>		
University of Louisiana at Lafayette		\$189,087
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500002008)</u>		
University of Louisiana at Lafayette		\$73,209

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>ALLERGY AND INFECTIOUS DISEASES RESEARCH (Cont.)</u>			
<u>Through: UNIVERSITY OF MIAMI (SPC-000352)</u>			
University of Louisiana at Lafayette		\$721,207	
<u>Through: UNIVERSITY OF WASHINGTON (UWSC10075)</u>			
University of Louisiana at Lafayette		\$542,638	
<u>Through: UNIVERSITY OF WASHINGTON (UWSC9726/ BPO 22664)</u>			
University of Louisiana at Lafayette		\$440,891	
<u>Through: UNIVERSITY OF TENNESSEE HSC (A1099080-UNO)</u>			
University of New Orleans		\$37,928	
		<hr/>	
		\$10,363,958	\$576,922
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$29,597	
		<hr/>	
		\$29,597	\$0
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Grambling State University		\$254,829	
Louisiana State University - Baton Rouge		\$5,924,148	
Louisiana State University Health Sciences Center - New Orleans		\$3,598,138	
Louisiana State University Health Sciences Center - Shreveport		\$1,790,925	
Pennington Biomed Research Center		\$5,094,575	
University of Louisiana at Lafayette		\$51,757	
University of New Orleans		\$72,817	
<u>Through: THE AMERICAN SOCIETY FOR CELL BIOLOGY (Ref# 333507)</u>			
Grambling State University		\$6,294	
<u>Through: ANASYS INSTRUMENTS CORPORATION</u>			
Louisiana State University - Baton Rouge		\$226,774	
<u>Through: OREGON STATE UNIVERSITY (P0383A-A)</u>			
Louisiana State University - Baton Rouge		\$6,578	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001641)</u>			
Louisiana State University - Baton Rouge		\$14,362	
<u>Through: UNIVERSITY OF UTAH 03 (10036186-01/PO #0000169585)</u>			
Louisiana State University - Baton Rouge		\$111,445	
<u>Through: TULANE UNIVERSITY (TUL-HSC-555268-16/17)</u>			
Pennington Biomed Research Center		\$12,562	
		<hr/>	
		\$17,165,204	\$1,831,875

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$58,429	
Louisiana State University Health Sciences Center - Shreveport		\$214	
Pennington Biomed Research Center		\$1,335,960	
University of Louisiana at Monroe		\$172,559	
<u>Through: ARIZONA STATE UNIVERSITY (14-456)</u>			
Louisiana State University - Baton Rouge		\$79,105	
<u>Through: MICHIGAN STATE UNIVERSITY (2R01HD042280-10A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$39,186	
<u>Through: WASHINGTON UNIVERSITY (1R01HD085930)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,995	
<u>Through: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-4031-4609)</u>			
Pennington Biomed Research Center		\$39,816	
<u>Through: NORTHWESTERN UNIVERSITY (60042998LSU)</u>			
Pennington Biomed Research Center		\$296	
		<hr/>	
		\$1,742,560	\$120,540
AGING RESEARCH	93.866		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$152,913	
Louisiana State University Health Sciences Center - New Orleans		\$281,205	
<u>Through: APHIOS CORPORATION (1R44AG034760-01)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,737	
<u>Through: DUKE UNIVERSITY 01 (PO # 4550505666)</u>			
Pennington Biomed Research Center		\$1,500	
<u>Through: DUKE UNIVERSITY 01 (PO # 4550510647)</u>			
Pennington Biomed Research Center		\$2,250	
<u>Through: MINNEAPOLIS MEDICAL RESEARCH FOUNDATION (XT-1729)</u>			
Pennington Biomed Research Center		\$300	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (75696958)</u>			
Pennington Biomed Research Center		\$11,250	
<u>Through: UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER (160205)</u>			
Pennington Biomed Research Center		\$509,790	
		<hr/>	
		\$960,945	\$36,805

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
VISION RESEARCH	93.867		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$888,511	
Louisiana State University Health Sciences Center - Shreveport		\$306,921	
<u>Through: NEW YORK UNIVERSITY SCHOOL OF MEDICINE (1U10EY026869-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,790	
		<hr/>	
		\$1,202,222	\$0
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$152,955	
		<hr/>	
		\$152,955	\$0
ALL OF US RESEARCH PROGRAM	93.931		
<u>Through: AMERICAN ASSOCIATION OF COLLEGES OF NURSING (OT20D023206)</u>			
Northwestern State University		\$3,958	
		<hr/>	
		\$3,958	\$0
CHARACTERIZING THE NEUROTOXICITY AND ACTIVITY AGAINST PHYSIOLOGICAL TARGETS OF THE NATURAL PRODUCT, NOOTKATONE	93.CNAAPTNP		
<u>Through: EVOLVA, INC.</u>			
Louisiana State University Agricultural Center		\$37,510	
		<hr/>	
		\$37,510	\$0
DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH CONTRACTS	93.HHSD2002013M53942B		
<u>Through: BATTELLE MEMORIAL INSTITUTE (HHSD2002013M53942B)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$159,765	
		<hr/>	
		\$159,765	\$1,541
NHDP TASK ORDER 22 - RESEARCH ASSOCIATE 3	93.HHSH2582013000011/HHSH25835022T		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$46,126	
		<hr/>	
		\$46,126	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NHDP TASK ORDER 25 - PART-TIME POST-DOC RESEARCHER <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.HHSH258201300001I/HHSH25835025T	\$15,580	
		<hr/>	\$0
NHDP - TASK ORDER 27 - FULL-TIME POST DOC <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.HHSH258201300001I/HHSH25835027T	\$64,923	
		<hr/>	\$0
NHDP - TASK ORDER 28 - RACHEL WALLEY <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.HHSH258201300001I/HHSH25835028T	\$55,953	
		<hr/>	\$0
NHDP TO 29 (MARIE BAUDENA / PREVIOUSLY FUNDED BY TO 24 / PROP. 44787) <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.HHSH258201300001I/HHSH25835029T	\$71,048	
		<hr/>	\$0
NHDP - TASK ORDER 30 - MASUDUL HAQUE <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.HHSH258201300001I/HHSH25835030T	\$71,048	
		<hr/>	\$0
NHDP TO 31: JOHN CASKEY <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.HHSH258201300001I/HHSH25835031T	\$9,109	
		<hr/>	\$0
DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH CONTRACTS <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.HHSN261201300016I	\$1,875,162	
		<hr/>	\$293,987
DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH CONTRACTS <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.HHSN261201800007I	\$252,291	
		<hr/>	\$35,305

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN268201700012C		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$205,403	
		<hr/>	
		\$205,403	\$0
DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN271200900025C		
<u>Through: UNIVERSITY OF MIAMI (HHSN271200900025C)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$275	
		<hr/>	
		\$275	\$0
DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEACH CONTRACTS	93.HHSN27201300012I		
<u>Through: UNIVERSITY OF ALABAMA (HHSN272201300012I)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$19,373	
		<hr/>	
		\$19,373	\$0
TASK ORDER B-01: BASE IDIQ CONTRACT KICK-OFF	93.HHSN272201700023I/HHSN27200002/Ta sk B-01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,601	
		<hr/>	
		\$1,601	\$0
INDIAN ORIGIN RHESUS	93.IOR		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$1,032,139	
		<hr/>	
		\$1,032,139	\$0
ASPIRIN IN REDUCING EVENTS IN THE ELDERLY (ASPREE) <u>Through: WAKE FOREST UNIVERSITY HEALTH SCIENCES (WFUHS 1)</u>	93.WFUHS 1		
Pennington Biomed Research Center		\$111,348	
		<hr/>	
		\$111,348	\$0
		<hr/>	
Total for Research and Development Cluster		<hr/> \$73,028,615	<hr/> \$6,430,061

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Aging Cluster:</u>			
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$4,522,834	
		<hr/>	
		\$4,522,834	\$4,343,249
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$8,723,687	
		<hr/>	
		\$8,723,687	\$8,723,687
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,494,880	
		<hr/>	
		\$3,494,880	\$3,494,880
		<hr/>	
		\$16,741,401	\$16,561,816
Total for Aging Cluster			
<u>CCDF Cluster:</u>			
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$93,729,877	
		<hr/>	
		\$93,729,877	\$2,226,068
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		
<u>Direct Awards</u>			
Department of Education		\$15,317,891	
		<hr/>	
		\$15,317,891	\$0
		<hr/>	
		\$109,047,768	\$2,226,068
Total for CCDF Cluster			
<u>Maternal, Infant, and Early Childhood Home Visiting Cluster:</u>			
AFFORDABLE CARE ACT (ACA) MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM	93.505		
<u>Direct Awards</u>			
Office of Public Health		\$3,947,705	
		<hr/>	
		\$3,947,705	\$2,966,818

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Maternal, Infant, and Early Childhood Home Visiting Cluster: (Cont.)</u>			
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM			
	93.870		
<u>Direct Awards</u>			
Office of Public Health		\$7,501,668	
		<hr/> \$7,501,668	\$4,194,699
Total for Maternal, Infant, and Early Childhood Home Visiting Cluster		<hr/> \$11,449,373	<hr/> \$7,161,517
<u>Medicaid Cluster:</u>			
STATE MEDICAID FRAUD CONTROL UNITS			
	93.775		
<u>Direct Awards</u>			
Office of The Attorney General		\$5,707,436	
		<hr/> \$5,707,436	\$0
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE			
	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$8,145,240	
		<hr/> \$8,145,240	\$0
MEDICAL ASSISTANCE PROGRAM			
	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$8,195,640,219	
		<hr/> \$8,195,640,219	\$0
ARRA - MEDICAL ASSISTANCE PROGRAM			
	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$20,020,476	
		<hr/> \$20,020,476	\$0
Total for Medicaid Cluster		<hr/> \$8,229,513,371	<hr/> \$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Student Financial Assistance Cluster:</u>			
SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	93.925		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$427,733	
		<hr/>	
		\$427,733	\$0
		<hr/>	
Total for Student Financial Assistance Cluster		<hr/>	<hr/>
		\$427,733	\$0
		<hr/>	
<u>TANF Cluster:</u>			
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		
<u>Direct Awards</u>			
Department of Children and Family Services		\$138,667,098	
		<hr/>	
		\$138,667,098	\$5,652,483
		<hr/>	
Total for TANF Cluster		<hr/>	<hr/>
		\$138,667,098	\$5,652,483
		<hr/>	
Total for U.S. Department of Health and Human Services		<hr/>	<hr/>
		\$9,353,489,513	\$80,518,250
		<hr/>	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
RETIREED AND SENIOR VOLUNTEER PROGRAM	94.002		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$114,524	
		<hr/>	
		\$114,524	\$0
		<hr/>	
STATE COMMISSIONS	94.003		
<u>Direct Awards</u>			
Lieutenant Governor		\$297,458	
		<hr/>	
		\$297,458	\$0
		<hr/>	
AMERICORPS	94.006		
<u>Direct Awards</u>			
Lieutenant Governor		\$4,674,007	
		<hr/>	
		\$4,674,007	\$4,365,645
		<hr/>	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)			
TRAINING AND TECHNICAL ASSISTANCE	94.009		
<u>Direct Awards</u>			
Lieutenant Governor		\$108,618	
		<u>\$108,618</u>	<u>\$0</u>
VOLUNTEER GENERATION FUND	94.021		
<u>Direct Awards</u>			
Lieutenant Governor		\$153,508	
		<u>\$153,508</u>	<u>\$0</u>
<u>Foster Grandparent/Senior Companion Cluster:</u>			
FOSTER GRANDPARENT PROGRAM	94.011		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$500,579	
		<u>\$500,579</u>	<u>\$0</u>
Total for Foster Grandparent/Senior Companion Cluster		<u>\$500,579</u>	<u>\$0</u>
Total for Corporation for National and Community Service		<u>\$5,848,694</u>	<u>\$4,365,645</u>
EXECUTIVE OFFICE OF THE PRESIDENT			
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		
<u>Direct Awards</u>			
Department of Public Safety Services		\$478,649	
		<u>\$478,649</u>	<u>\$0</u>
Total for Executive Office Of The President		<u>\$478,649</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION			
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	96.008		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$174,184	
		<u>\$174,184</u>	<u>\$26,076</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
SOCIAL SECURITY ADMINISTRATION (CONT.)			
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL (SSA OIG)	96.0654-LSU-2016		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,493	
		<hr/>	
		\$1,493	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL	96.0654-LSU-2017		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$192,817	
		<hr/>	
		\$192,817	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.0654-LSU-2018		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$463,297	
		<hr/>	
		\$463,297	\$0
TICKET TO WORK	96.TTW		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$104,003	
		<hr/>	
		\$104,003	\$0
<u>Disability Insurance/SSI Cluster:</u>			
SOCIAL SECURITY DISABILITY INSURANCE	96.001		
<u>Direct Awards</u>			
Department of Children and Family Services		\$35,950,380	
Office of Juvenile Justice		\$1,331,183	
		<hr/>	
		\$37,281,563	\$0
Total for Disability Insurance/SSI Cluster		<hr/>	
		\$37,281,563	\$0
Total for Social Security Administration		<hr/> <hr/>	
		\$38,217,357	\$26,076
U.S. DEPARTMENT OF HOMELAND SECURITY			
STATE AND LOCAL HOMELAND SECURITY NATIONAL TRAINING PROGRAM	97.005		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$20,378,578	
		<hr/>	
		\$20,378,578	\$1,305,829

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	97.007		
<u>Direct Awards</u>			
Department of Public Safety Services		\$30,289	
		<hr/>	
		\$30,289	\$0
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,071,708	
		<hr/>	
		\$2,071,708	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		
<u>Direct Awards</u>			
Department of Transportation and Development		\$96,565	
		<hr/>	
		\$96,565	\$0
FLOOD MITIGATION ASSISTANCE	97.029		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$19,802,383	
		<hr/>	
		\$19,802,383	\$19,742,202
CRISIS COUNSELING	97.032		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$4,009,912	
		<hr/>	
		\$4,009,912	\$0
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$502,033,134	
<u>Through: FLORIDA</u>			
Homeland Security and Emergency Preparedness		\$851,018	
<u>Through: GEORGIA</u>			
Homeland Security and Emergency Preparedness		\$4,717	
<u>Through: HAWAII</u>			
Homeland Security and Emergency Preparedness		\$13,056	
<u>Through: PUERTO RICO</u>			
Homeland Security and Emergency Preparedness		\$1,817,554	
<u>Through: TEXAS</u>			
Homeland Security and Emergency Preparedness		\$4,290,079	
<u>Through: VIRGIN ISLANDS</u>			
Homeland Security and Emergency Preparedness		\$127,065	
		<hr/>	
		\$509,136,623	\$278,408,136

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
HAZARD MITIGATION GRANT	97.039		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$124,735,063	
		<hr/>	
		\$124,735,063	\$107,025,678
NATIONAL DAM SAFETY PROGRAM	97.041		
<u>Direct Awards</u>			
Department of Transportation and Development		\$63,823	
		<hr/>	
		\$63,823	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$5,368,915	
		<hr/>	
		\$5,368,915	\$1,797,998
STATE FIRE TRAINING SYSTEMS GRANTS	97.043		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$20,900	
		<hr/>	
		\$20,900	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$611,996	
		<hr/>	
		\$611,996	\$0
COOPERATING TECHNICAL PARTNERS	97.045		
<u>Direct Awards</u>			
Department of Transportation and Development		\$356,353	
		<hr/>	
		\$356,353	\$0
PRE-DISASTER MITIGATION	97.047		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$637,509	
		<hr/>	
		\$637,509	\$579,069
PORT SECURITY GRANT PROGRAM	97.056		
<u>Direct Awards</u>			
Department of Public Safety Services		\$40,170	
		<hr/>	
		\$40,170	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY 01 (2102467-01/PO 22742)</u>			
Louisiana State University - Baton Rouge		(\$301)	
		<hr/> (\$301)	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$3,457,953	
		<hr/> \$3,457,953	\$2,725,805
DISASTER ASSISTANCE PROJECTS	97.088		
<u>Direct Awards</u>			
Executive Department		\$19,348,634	
		<hr/> \$19,348,634	\$0
REPETITIVE FLOOD CLAIMS	97.092		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$464,576	
		<hr/> \$464,576	\$462,958
NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)	97.107		
<u>Through: NEMA - CSG (THE COUNCIL OF STATE GOVERNMENTS)</u>			
Homeland Security and Emergency Preparedness		\$963	
		<hr/> \$963	\$0
SEVERE REPETITIVE LOSS PROGRAM	97.110		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		(\$2,077,778)	
		<hr/> (\$2,077,778)	(\$2,128,529)
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127		
<u>Through: CYBER INNOVATION CENTER (2013-PD-127-000001-01)</u>			
Louisiana Tech University		\$277,793	
		<hr/> \$277,793	\$0
DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES	97.41663 HIG-70VT1518P00005		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$439,463	
		<hr/> \$439,463	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
Research and Development Cluster:			
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651)</u>			
Louisiana State University - Baton Rouge		\$83,857	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 01)</u>			
Louisiana State University - Baton Rouge		\$81,590	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 02)</u>			
Louisiana State University - Baton Rouge		\$35,486	
		<u>\$200,933</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$200,933</u>	<u>\$0</u>
Total for U.S. Department of Homeland Security		<u>\$709,473,023</u>	<u>\$409,919,146</u>
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		
<u>Through: CONRAD/EASTERN VIRGINIA MEDICAL SCHOOL (17- 603A)</u>			
University of Louisiana at Lafayette		\$566,404	
		<u>\$566,404</u>	<u>\$0</u>
FOOD AND ENTERPRISE DEVELOPMENT PROGRAM FOR LIBERIA (FED)	98.1001609-11S-18847-00		
<u>Through: DEVELOPMENT ALTERNATIVES, INC. (DAI) (1001609- 11S-18847-00)</u>			
Louisiana State University Agricultural Center		(\$19,357)	
		<u>(\$19,357)</u>	<u>\$0</u>
BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM	98.RC102095-B2004		
<u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095- B2004)</u>			
Louisiana State University - Baton Rouge		\$24,354	
		<u>\$24,354</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)			
BHEARD PROGRAM - GHANA: EXPRESSION OF INTEREST (BENNETT DZANDU) <u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095- BHEARD-GHANA)</u> Louisiana State University - Baton Rouge	98.RC102095-BHEARD-GHANA	\$51,942	
		<hr/> \$51,942	\$0
BHEARD PROGRAM - MALAWI: EXPRESSION OF INTEREST <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095- BHEARD-MALAWI)</u> Louisiana State University - Baton Rouge	98.RC102095-BHEARD-MALAWI	\$57,576	
		<hr/> \$57,576	\$0
BHEARD PROGRAM - RWANDA: EXPRESSION OF INTEREST (MARIE DUTUZE) <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095- BHEARD-RWANDA)</u> Louisiana State University - Baton Rouge	98.RC102095-BHEARD-RWANDA	\$30,521	
		<hr/> \$30,521	\$0
BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095- G2003)</u> Louisiana State University - Baton Rouge	98.RC102095-G2003	\$35,765	
		<hr/> \$35,765	\$0
BHEARD - UGANDA - SARAH KAGOYA PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095- U1003)</u> Louisiana State University - Baton Rouge	98.RC102095-U1003	\$18,706	
		<hr/> \$18,706	\$0
SUPPORT TO AGRICULTURAL RESEARCH AND DEVELOPMENT PROGRAM <u>Through: UNIVERSITY OF FLORIDA (UFDSP00011923)</u> Louisiana State University Agricultural Center	98.UFDSP00011923	\$69,117	
		<hr/> \$69,117	\$0
Total for U.S. Agency for International Development		<hr/> \$835,028	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	<u>CFDA OR OTHER NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
MISCELLANEOUS			
LSU HOTLINE CALL CENTER	99.AOC18P6032		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$782	
		<u>\$782</u>	<u>\$0</u>
Total for Miscellaneous		<u>\$782</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY		<u>\$15,166,324,700</u>	<u>\$1,868,212,751</u>
LOAN ACTIVITY			
U.S. DEPARTMENT OF ENERGY			
ARRA - STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,544,365	
		<u>\$2,544,365</u>	<u>\$0</u>
Total for U.S. Department of Energy		<u>\$2,544,365</u>	<u>\$0</u>
U.S. DEPARTMENT OF EDUCATION			
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents		\$905,621,562	
		<u>\$905,621,562</u>	<u>\$0</u>
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,688	
Louisiana State University - Baton Rouge		\$17,900,386	
Louisiana State University Health Sciences Center - New Orleans		\$2,848,713	
Louisiana State University Health Sciences Center - Shreveport		\$1,074,984	
Louisiana Tech University		\$6,593,823	
McNeese State University		\$1,642,744	
Northwestern State University		\$1,311,290	
Southeastern Louisiana University		\$2,517,332	
University of Louisiana at Lafayette		\$7,936,251	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS (Cont.)			
<u>Direct Awards (Cont.)</u>			
University of Louisiana at Monroe		\$3,674,603	
University of New Orleans		\$4,029,378	
		<hr/>	
		\$49,535,192	\$0
FEDERAL DIRECT STUDENT LOANS	84.268		
<u>Direct Awards</u>			
Baton Rouge Community College		\$16,641,272	
Bossier Parish Community College		\$27,093,268	
Central Louisiana Technical Community College		\$3,609,040	
Delgado Community College		\$55,808,765	
Grambling State University		\$64,352,155	
L.E. Fletcher Technical Community College		\$3,724,327	
Louisiana Delta Community College		\$8,875,205	
Louisiana State University - Eunice		\$6,284,076	
Louisiana State University - Shreveport		\$34,893,237	
Louisiana State University - Alexandria		\$11,094,608	
Louisiana State University - Baton Rouge		\$148,706,347	
Louisiana State University Health Sciences Center - New Orleans		\$61,465,924	
Louisiana State University Health Sciences Center - Shreveport		\$23,622,515	
Louisiana Tech University		\$37,533,425	
McNeese State University		\$22,736,340	
Nicholls State University		\$26,537,454	
Northshore Technical Community College		\$7,123,862	
Northwestern State University		\$49,725,386	
Nunez Community College		\$5,168,661	
River Parishes Community College		\$3,489,480	
South Louisiana Community College		\$15,348,465	
Southeastern Louisiana University		\$46,017,690	
Southern University Law Center		\$16,804,881	
Southern University - Baton Rouge		\$52,639,255	
Southern University - New Orleans		\$20,960,075	
Southern University - Shreveport		\$11,777,956	
University of Louisiana at Lafayette		\$64,435,039	
University of Louisiana at Monroe		\$42,105,822	
University of New Orleans		\$25,180,645	
		<hr/>	
		\$913,755,175	\$0
Total for Student Financial Assistance Cluster		<hr/>	<hr/>
		\$963,290,367	\$0
Total for U.S. Department of Education		<hr/>	<hr/>
		\$1,868,911,929	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Student Financial Assistance Cluster:</u>			
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,997,838	
University of Louisiana at Monroe		\$767,180	
		<hr/>	
		\$5,765,018	\$0
NURSING STUDENT LOANS	93.364		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,352	
Louisiana State University Health Sciences Center - New Orleans		\$313,802	
McNeese State University		\$4,471	
Southeastern Louisiana University		\$17,725	
University of Louisiana at Lafayette		\$60,266	
University of Louisiana at Monroe		\$12,720	
		<hr/>	
		\$414,336	\$0
Total for Student Financial Assistance Cluster		<hr/>	
		\$6,179,354	\$0
Total for U.S. Department of Health and Human Services		<hr/>	
		\$6,179,354	\$0
TOTAL LOAN ACTIVITY		<hr/>	
		\$1,877,635,648	\$0
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		<hr/>	
		\$17,043,960,348	\$1,868,212,751

(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, 2018**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, 2018. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). To comply with these requirements, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency and university to prepare a SEFA. These individual schedules are combined and reported in the accompanying SEFA for the State of Louisiana.

B. REPORTING ENTITY

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

C. BASIS OF ACCOUNTING

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

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

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

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the

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

amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 22.47% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana. Donations of property made by the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) are reported in the SEFA at the estimated fair value of the property when purchased with grant funds. The land was originally purchased as part of the ongoing recovery effort from the damage caused by hurricanes Katrina and Rita in 2005.

Supplemental Nutrition Assistance Program - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) are reported in the SEFA at the federally-assigned value of the goods at the end of the State's fiscal year as found in the Web-based Supply Chain Management on the List of Materials Report in accordance with the United States Department of Agriculture Food and Nutrition Service Policy FD-104. Issues of Immunization Cooperative Agreements (CFDA 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to State agencies and universities.

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

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2018, and the loan balance outstanding at June 30, 2017, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL, CFDA 84.268) Program are presented because FDSL are disbursed to recipients by the federal government. Note E

STATE OF LOUISIANA

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

presents the outstanding balance at June 30, 2018, 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. LOANS AND LOAN GUARANTEES OUTSTANDING AND OTHER NON-CASH ASSISTANCE

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

Loans and Loan Guarantees Outstanding		
CFDA Number	Program Name	Loans and Loan Guarantees Outstanding 6/30/2018
81.041	ARRA - State Energy Program	\$1,161,781
84.032	Federal Family Education Loans	770,925,322
84.038	Federal Perkins Loan Program - Federal Capital Contributions	43,137,914
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	4,463,952
93.364	Nursing Student Loans	384,920
Total Activity		<u><u>\$820,073,889</u></u>

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)**Other Non-Cash Assistance**

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,315,294,634
10.555	National School Lunch Program	30,520,958
10.565	Commodity Supplemental Food Program	13,586,264
10.569	Emergency Food Assistance Program (Food Commodities)	9,696,712
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	1,064,685
39.003	Donation of Federal Surplus Personal Property	3,953,172
93.268	Immunization Cooperative Agreements	73,722,119
Total Other Non-Cash Assistance		<u><u>\$1,447,838,544</u></u>

F. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2018, is presented in the following schedule.

State Portion (Benefits Paid)	\$182,473,433
Federal Portion (Benefits Paid)	35,798
Federal Portion (Administrative Costs)	29,276,215
Total	<u><u>\$211,785,446</u></u>

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

External auditors other than the Louisiana Legislative Auditor have been engaged to audit certain entities included in the State of Louisiana's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2018. These entities are not included in the attached Schedule of Expenditures of Federal Awards. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at www.lla.la.gov or call (225) 339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2017; December 31, 2017; or June 30, 2018.

STATE OF LOUISIANA

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

Ascension - St. James Airport and Transportation Authority	Louisiana Public Facilities Authority 2011A Taxable Program**
Atchafalaya Basin Levee District	Louisiana Real Estate Commission
Bossier Levee District	Louisiana Relay Administration Board
Bunches Bend Protection District	Louisiana Rice Research Board
Caddo Levee District	Louisiana Senate
Fifth Louisiana Levee District	Louisiana Soybean and Grain Research and Promotion Board
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana State Board of Architectural Examiners
Grand Isle Independent Levee District	Louisiana State Board of Cosmetology
Greater Baton Rouge Port Commission	Louisiana State Board of Embalmers and Funeral Directors
Greater New Orleans Expressway Commission*	Louisiana State Board of Nursing
Health Education Authority of Louisiana	Louisiana State Board of Practical Nurse Examiners
Jefferson Parish Human Services Authority*	Louisiana State Employees' Retirement System
Lafitte Area Independent Levee District	Louisiana State Law Institute
Legislative Budgetary Control Council	Louisiana State Police Retirement System
Legislative Fiscal Office	Louisiana Superdome Marketing and Promotional Fund
Louisiana Beef Industry Council	Metropolitan Human Services District*
Louisiana Board of Pharmacy	Natchitoches Levee and Drainage District
Louisiana Citizens Property Insurance Corporation	Pontchartrain Levee District
Louisiana Economic Development Corporation	Red River, Atchafalaya and Bayou Boeuf Levee District
Louisiana Educational Television Authority	Sabine River Authority
Louisiana House of Representatives	South Lafourche Levee District
Louisiana Housing Authority*	Southeast Louisiana Flood Protection Authority-East*
Louisiana Housing Corporation*	Southeast Louisiana Flood Protection Authority-West
Louisiana Legislative Auditor	Teachers' Retirement System of Louisiana
Louisiana Motor Vehicle Commission	Tensas Basin Levee District

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

* These entities have separately-issued Single Audit Reports.

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

**H. TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT
(TIFIA, CFDA 20.223)**

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development/Louisiana Transportation Authority

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

(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, 2018, the total principal remaining on the TIFIA note payable was \$120,750,000.

I. REVOLVING LOAN PROGRAMSCapitalization Grants for Clean Water State Revolving Funds

Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2018, was \$356,197,573. Disbursements for new loans during the year ended June 30, 2018, totaled \$13,117,111. Non-loan program costs for the same fiscal year totaled \$636,829. Both loan and non-loan components are included in the accompanying SEFA.

Capitalization Grants for Drinking Water State Revolving Funds

Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468) include loans to community water systems both privately- and publicly-owned and nonprofit noncommunity water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Department of Health, Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2018, was \$164,036,483. Disbursements for new loans during the year ended June 30, 2018, totaled \$11,534,101. Non-loan program costs for the same fiscal year totaled \$1,519,489. Both loan and non-loan components are included in the accompanying SEFA.

STATE OF LOUISIANA

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

ARRA – State Energy Program Revolving Loan Fund

The U.S. Department of Energy allowed the State of Louisiana to use ARRA-State Energy Program (CFDA 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA \$12,725,382 was transferred to the revolving loan fund in fiscal years 2012 and 2013 and made available for future loans. There was an additional amount of \$2,358 transferred to the revolving loan fund for fiscal year ended June 30, 2016, providing a total \$12,727,740 for loans. As of fiscal year ended June 30, 2018, outstanding loans totaled \$1,161,781. Loans issued during fiscal year 2018 totaled \$1,018,370.

Disaster Recovery Unit Economic Development Revolving Loan Fund

The U.S. Department of Housing and Urban Development allowed the State of Louisiana to use program income generated by Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) funds to create the Disaster Recovery Unit Revolving Loan Fund. The revolving loan program was established within the Disaster Recovery Unit to fund economic development projects. As of June 30, 2018, the outstanding loan balance is \$8,418,603.

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

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and the Hazard Mitigation Grant (CFDA 97.039). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) has incurred Public Assistance (PA) and Hazard Mitigation Grant Program (HMGP) expenditures, which have not been included in the accompanying SEFA in accordance with the instructions (see note C) outlined in a memorandum from the U.S. Department of Homeland Security (subject line: Audit of Eligible Stafford Act Claimed Costs). The accompanying SEFA for the year ended June 30, 2018, includes \$14,647,447 in PA program expenditures and \$13,534,243 in HMGP expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

K. HUMAN IMMUNODEFICIENCY VIRUS (HIV) PROGRAM (CFDA 93.917)

The Louisiana Department of Health, Office of Public Health (OPH), receives cash rebates from private HIV drug manufacturers which are used to fund HIV program activities and reduce federal funds drawn, thus reducing expenditures reported on the SEFA. During the fiscal year

STATE OF LOUISIANA

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

ended June 30, 2018, OPH received and disbursed \$35,236,019 in rebate funds, disbursing \$20,865,849 of that amount to subrecipients.

L. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. For the year ended June 30, 2018, the Louisiana Supreme Court is the only agency that has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Appendix B

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

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

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

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

Finding Reference #
2018-011

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

December 11, 2018

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

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has reviewed the finding titled "Improper Employee Activity in Federal Program". The Department concurs with the finding and continues to prioritize prevention and detection of improper activity associated with programs it administers. Each DCFS employee, as a new hire and annually, must sign and date form DCFS CS 4 *Acknowledgement of Agreement to Comply with DCFS Policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, Acquaintances, and/or Oneself*.

The Department's Fraud and Recovery Unit initiates a review of each employee receiving benefits under the programs DCFS administers. An automated monthly report identifies all DCFS employees receiving assistance in the Supplemental Nutrition Assistance Program (SNAP) and all new cases are reviewed for eligibility by SNAP parish office staff. Any cases identified by the SNAP parish office staff as suspect are submitted to the Fraud and Recovery Unit for investigation. The Fraud and Recovery Unit also investigates complaints received from external sources.

In their investigations, the Fraud and Recovery Unit identified improper activity by two DCFS Child Welfare employees. These two employees are not SNAP employees and neither of them engaged in SNAP related prohibited activities during the course and scope of their employment. One of these employees was terminated for an unrelated matter prior to the conclusion of the fraud investigation and the other was terminated following the Fraud and Recovery Unit's investigation. Both former employees are barred from future employment with DCFS.

DCFS reported these two cases to the United States Department of Agriculture, Food and Nutrition Service, as well as the Legislative Auditor and the District Attorney. The Fraud and Recovery Unit has collected \$150 of the debt and continues to pursue recovery of the remaining \$6,186 of questioned costs for these two cases. To aid in the recovery of this debt, we referred one of the cases to the U.S. Department of the Treasury's Treasury Offset Program for collection. The second case will be referred to the Treasury Offset Program once the due process prerequisites are met.

Please contact Jesse Wright, Fraud and Recovery Unit Director, for any questions regarding the corrective action at Jesse.Wright.DCFS@LA.GOV.

Sincerely,

Marketa Garner Walters
Secretary

An Equal Opportunity Employer





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

(O) 225.342.0286
(F) 225.342.8636
www.dcfsl.a.gov

Finding Reference #
2018-004

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

November 21, 2018

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397
Via Email: DPURPERA@LLA.LA.GOV

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has reviewed the finding titled "Weakness over Changes to Cost Allocation Process".

In compliance with Act No. 90 of the 2016 Regular Session, DCFS implemented a reorganization plan to re-align resources to better meet client needs. This reorganization impacted over 2,800 positions and its implementation overlapped budget years. Because of timing issues between reassigning personnel and submitting budget requests and technical budget adjustments, a small group of employees were not reallocated timely to the correct category in the cost allocation plan and one invalid reporting category was not removed.

Upon discovery of the errors DCFS made the necessary adjustments to properly allocate the federal funds prior to the close of the fiscal year.

The contact person for DCFS' cost allocation process is Tonja Hayes, Cost Allocation Unit Program Manager, and she can be reached at (225) 342-4859 or Tonja.Hayes.DCFS@LA.GOV.

Sincerely,

Marketa Garner Walters
Secretary



Office of Community Development
Disaster Recovery Unit
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 10, 2018

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

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

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

Since the last LLA audit, OCD-DRU has identified an additional \$7.5 million of non-compliant grants. This process has also resulted in \$104 million of previously non-compliant grants being removed from the list, either through documentation of compliance or grant recovery.

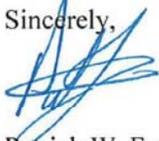
In conclusion, OCD-DRU will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD-DRU will also continue to work with homeowners to become compliant and to resolve grant compliance issues in order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

Mr. Daryl G. Purpera
December 10, 2018
Page 2

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

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

Sincerely,



Patrick W. Forbes, P.E.
Executive Director

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator

Office of Community Development
Disaster Recovery Unit
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 10, 2018

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

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

OCD-DRU's primary focus for the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, i.e., creating affordable housing, as opposed to foreclosure and/or recapture of funds. OCD-DRU has allocated approximately \$649 million to the SRPP program to fund approximately 4,500 applicants and we maintain an ongoing monitoring process to ensure compliance.

In June 2016, OCD-DRU, working with the Louisiana Housing Corporation (LHC) and the U.S. Department of Housing and Urban Development (HUD), identified 397 SRPP applicants that did not meet a National Objective. As of June 30, 2018, of the 397 files identified, 62 files have since become compliant or have been repaid. OCD-DRU has sent default letters and initiated recapture efforts on all remaining 335 applicants. Our Legal Section has been handling all calls from non-compliant applicants and evaluating proposed workouts from the applicants. These files are being processed to either reach compliance or identify another viable workout plan.

The remaining files identified by the Louisiana Legislative Auditor (LLA) as non-compliant have met a National Objective and have satisfied HUD's requirements; however, they have since become non-compliant with the guidelines of the state's continuing requirements of the program.¹ Both OCD-DRU and LHC continue to work with applicants to bring them into compliance.

¹An important note with respect to these files is that since there have been periods of compliance, a portion of each loan is forgiven, reducing the amount outstanding and collectible on the loan.

Mr. Daryl G. Purpera
December 10, 2018
Page 2

In conclusion, OCD-DRU and LHC will continue the efforts to recover those awards determined to be ineligible, in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD-DRU will also continue to work with rental property owners to become compliant and to resolve loan compliance issues, thus increasing available affordable rental housing and reducing or eliminating the need to recapture funds from rental property owners, where appropriate.

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

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

Sincerely,


Patrick W. Forbes, P.E.
Executive Director
Office of Community Development

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

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

January 2, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Improper Charges to Federal Programs

Dear Mr. Purpera:

Management of the Louisiana Department of Health (LDH) concurs with the referenced audit finding and provides the following response.

Recommendation:

LDH should implement effective controls to ensure federal programs are only charged for audit cost included in the approved SWCAP.

LDH Response:

LDH has developed a corrective action plan to prevent future occurrences of audit costs being allocated through the LDH cost allocation plan, as well as a plan to correct audit costs that were charged to federal programs in fiscal year 2018.

The preventative plan will be implemented by a formal interoffice procedure to ensure that the coding for audit costs is reviewed and approved by representatives of the Budget and Fiscal offices before processing the invoice for payment. In addition, the coding will be subsequently checked at specified intervals before the end of the fiscal year to ensure it was entered into the statewide accounting system correctly. The anticipated implementation date of the preventative plan is January 31, 2019.

The retrospective plan will be implemented by processing transactions in the statewide accounting system, to the extent possible, that reverse the improper charges made to federal programs in fiscal year 2018. The anticipated completion of the retrospective plan is March 1, 2019.

Daryl G. Purpera
January 2, 2019
Page 2

Pat Cane, LDH Fiscal Director, is the contact person responsible for the corrective action plans. You may contact her via email at patricia.cane@la.gov or by phone at (225) 342-1483 with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives". The signature is written in a cursive, flowing style.

Cindy Rives
Undersecretary

c: Pam Diez
Angel Cavaretta

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

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

January 29, 2019

Daryl G. Purpera CPA, CFE,
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

RE: Improper Payments to Waiver Services Providers

Dear Mr. Purpera:

Our office is in receipt of the Single Audit Response sent to Secretary Gee on January 18, 2019.

Recommendation:

LDH management should ensure all departmental policies and federal regulations for waiver services are enforced including documentation to support claims and evidence that deviation from approved the POC meets the needs of the recipient.

The findings of the Louisiana Legislative Auditor are:

- For 30 (11%) claims for four recipients, waiver services providers did not provide adequate documentation to support billed services, including progress notes that matched timesheets, complete progress notes, and timesheets that matched billing.
- For 36 (13%) claims for one recipient, the waiver services provider did not provide adequate documentations for deviations from the approved Plan of Care (POC).

Response:

OCDD offers the following response to the Louisiana Legislative Auditor letter dated January 18, 2019 regarding findings identified during the review of the New Opportunities program operated by OCDD.

There were 49 claims designated as "improper payments" by the Legislative Auditor, some of which crossed both finding categories. The total amount of claims designated as "improper payments" totaled \$8,112.

OCDD agrees that five of the claims resulted in improper payments. These five claims were missing some or all progress notes for three different dates of service. These claims total

\$425.28. All of the claims were for one provider, who no longer provides services in the OCDD waivers. OCDD provided statewide training regarding this requirement in 2016. Providers are fully aware that documentation of services is required to support billing.

The remaining 44 claims we believe do not rise to the level of “improper payments”. We offer the following explanations.

Finding: Waiver service providers did not provide adequate documentation to support billed services, including progress notes that matched timesheets, complete progress notes, and timesheets that matched billing.

There were two additional conditions for this citation.

1. Incorrect check on progress notes – A Direct Support Worker (DSW) checked an incorrect line on the progress notes box indicating a shared service when it should have been 1:1, or vice versa. Progress notes are not required to identify if a service is individual (1:1) or shared. This error occurred three times out of 112 shifts over a four-week period. The correct Individual and Family Service (IFS) was provided and the correct service (either shared or 1:1) was billed. The LaSRS system automatically adjusts the procedure code between single and shared services based on when a DSW clocks in and out with one or multiple recipients.
2. Timesheets did not match progress notes – The timesheets for this provider are NOT “recipient specific”. In other words, all time worked by the DSW for a single date is recorded on one timesheet as a consecutive shift. There has been no OCDD requirement that a recipient’s name be written on a timesheet, unless the timesheet is recipient specific, meaning only the time worked with a single recipient is recorded on the timesheet. Additionally, the hours paid to the workers on the dates in question agree with the time they worked for the agency. While some workers may have written a recipient’s name in “remarks”, this information is not required for these timesheets and should not be used to validate a specific shift worked with one recipient. The actual progress notes identify the name of the recipient and the hours worked by the DSW.

Finding: Adequate Documentation for Deviations from the Approved POC

There were three conditions for this citation.

1. If the IFS single and IFS shared hours do not match the Coordinated Plan of Care (CPOC) schedule on a daily basis, then the LLA considered this a deviation from the schedule. This recipient was budgeted for both IFS single and IFS shared hours on a daily basis. He is in a shared living situation with another recipient. The IFS single hours are included in the budget to allow the recipient to receive individual supports at a time of his choosing. In order to budget for the single hours, units for IFS single services were included in the CPOC budget every day. There is no expectation for the recipient to use the single hours

Mr. Purpera
January 29, 2019
Page 3

- as scheduled every day. The expectation is that he receive the IFS services with the ability to request single IFS support as desired. This does not constitute a schedule deviation.
2. The second situation for a recipient who attends Day Habilitation with transportation services during the week, apart from the IFS services. Transportation times will vary and IFS services are provided when the recipient is not at Day Habilitation or being transported by the Day Habilitation provider. The progress notes clearly state when he left for Day Habilitation and when he returned. This is adequate to document any schedule deviation due to Day Habilitation activities and transportation. Additionally, the budget sheets noted that additional IFS hours were added during the Christmas holidays to account for Day Habilitation closure. Since the additional IFS hours were budgeted for the Christmas holidays, there is no schedule deviation.
 3. The third situation is when the progress notes contained a 30-minute gap. There were ten claims where this occurred. Since the service was not documented nor billed, we do not believe it constitutes an improper payment. This occurred with only one worker who was ending her shift with another recipient at the time her shift was scheduled to start with this recipient. As a result, she did not document her start her time until the next half hour. This is resolved with the new Electronic Visit Verification (EVV) system, which provides exact clock in/out time to ensure perceived gaps in services do not occur. The EVV system was not in use for the records audited in this situation (December 2017).

In conclusion, OCDD agrees that five claims totaling \$425.28 resulted in improper payments to providers. We believe the other claims do not rise to the level of improper payments.

You may contact Julie Foster Hagan, OCDD Assistant Secretary, at (225) 342-0095 or via e-mail at Julie.Hagan@la.gov with any questions about this matter.

Thank you,



Cindy Rives
Undersecretary

CR/jfh/ap

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

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

November 28, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Quarterly Federal Expenditure Reporting

Dear Mr. Purpera:

We have reviewed the above referenced audit finding and provide the following response to the recommendation documented in the report.

Recommendation: LDH should ensure federal expenditures are reported accurately and by appropriate category on the required quarterly federal reports.

LDH Response: Management concurs that, for fiscal year 2018, LDH failed to report expenditures for emergency services for undocumented aliens in the appropriate classification on the quarterly federal reports. The expenditures for alien emergency services were reported on the wrong line of the CMS 64 report. However, LDH did not misstate total expenditures. LDH calculated and reported the federal participation rate amounts correctly.

LDH will implement a corrective action plan to review and identify all services provided to Medicaid recipients and identify all Medicaid covered populations to ensure that all expenditures are reported in the appropriate category on the quarterly federal reports. The anticipated completion date of the corrective action is March 31, 2019. Pat Cane, LDH Fiscal Director, is the individual responsible for the corrective action.

You may contact Michael Boutte, Medicaid Deputy Director, at (225) 342-0327 or via e-mail at Michael.Boutte@la.gov with any questions about this matter.

Sincerely,

Handwritten signature of Cindy Rives in blue ink.

Cindy Rives
Undersecretary

c: Pam Diez
Angel Cavaretta

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

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

January 3, 2019

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

Re: Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations

Dear Mr. Purpera:

We have reviewed the above referenced audit finding and provide the following response to the recommendation documented in the report.

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

LDH Response: LDH agrees with this recommendation. LDH continuously works to strengthen its eligibility determination processes. With implementation of the new eligibility system, LaMEDS, LDH has automated the verification of critical eligibility factors in accordance with 42 CFR §§ 435.940 - 435.965. Specifically, MAGI-based cases are renewed by the use of current case information and interface with all available data sources to determine eligibility or by direct contact with the applicant for any MAGI-based cases that are not extended on an ex parte basis; and, LDH will incorporate federal tax information into LaMEDS for use in the verification process. Additionally, LaMEDS automatically stores in the Enterprise Data Management System both information available to the system for use in eligibility decision making and the electronic signature from online applications, addressing the documentation concerns noted.

You may contact Michael Boutte, Medicaid Deputy Director, at (225) 342-0327 or via e-mail at Michael.Boutte@la.gov with any questions about this matter.

Sincerely,

Handwritten signature of Cindy Rives in blue ink.

Cindy Rives
Undersecretary

CR/mb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

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

October 26, 2018

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

Re: Noncompliance with Managed Care Provider Enrollment Requirement

Dear Mr. Purpera:

We have reviewed the above referenced audit finding and provide the following response to the recommendation documented in the report.

Recommendation:

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

Response:

LDH concurs with the finding that all providers have not been screened and enrolled with the state Medicaid agency. LDH began having conversations with CMS in the summer of 2017 around our inability to meet the January 1, 2018, deadline for having providers enrolled. At that time, LDH was in the process of procuring a new system for provider enrollment which would bring us into compliance with the federal regulation. The solicitation for proposals was issued in November 2017 with a targeted implementation date of November 2018; however, during the award process, a protest was filed by one of the unsuccessful vendors which resulted in a delay to our implementation timeline. We are currently negotiating the contract with the selected vendor and anticipate being in compliance with the regulation by the summer of 2019. We continue to keep CMS informed of our progress toward implementation of the new system.

You may contact Michael Boutte, Medicaid Deputy Director, at (225) 342-0327 or via e-mail at Michael.Boutte@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives".

Cindy Rives
Undersecretary

CR/mb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

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

January 31, 2019

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

Re: Noncompliance with Provider Revalidation and Screening Requirements

Dear Mr. Purpera:

We have reviewed the above referenced audit finding and provide the following response to the recommendation documented in the report.

Recommendation:

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

Response:

LDH concurs with the finding that risk-based screening for initial enrollment and re-enrollment was implemented in Louisiana after the deadline prescribed by CMS. LDH also concurs with the finding that revalidations and monthly SAM database screening have not been performed.

In March 2012, LDH issued a contract for a replacement Medicaid Management Information System (MMIS). As part of the replacement system implementation, all providers were required to re-enroll which would have brought us into compliance with the provider revalidation and screening requirements. However, in March 2013, the administration cancelled the contract with the vendor which resulted in a lawsuit that was settled in July 2016 and halted progress on re-enrolling providers. At the same time, CMS began requiring that states take a modular approach to MMIS replacement, and LDH began working toward implementing a new provider management module to bring us into compliance with the provider revalidation and screening requirements.

CMS has been informed of LDH's initial enrollment and re-enrollment risk-based screening implementation, which went into effect on July 1, 2017. Applications screened after that date are

D. Purpera
January 31, 2019
Page 2

in compliance with federal and state regulations. LDH also began having conversations with CMS in the summer of 2017 around our plan to implement full federal database screening and revalidations. At that time, LDH was in the process of procuring a new system for provider enrollment which would bring us into compliance with the federal regulation. The solicitation for proposals was issued in November 2017 with a targeted implementation date of November 2018; however, during the award process, a protest was filed by one of the unsuccessful vendors which resulted in a delay to our implementation timeline. The contract has been drafted and is currently under review by CMS prior to execution. We anticipate being in compliance with the regulation not later than the end of calendar year 2019. We continue to keep CMS informed of our progress toward implementation of the new system.

You may contact Michael Boutte, Medicaid Deputy Director, at (225) 342-0327 or via e-mail at Michael.Boutte@la.gov with any questions about this matter.

Sincerely,



Cindy Rives
Undersecretary

CR/mb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

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

December 21, 2018

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

Re: Noncompliance with Third-Party Liability Assignment

Dear Mr. Purpera:

We have reviewed the above referenced audit finding and provide the following response to the recommendation documented in the report.

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

LDH Response: LDH concurs with the finding and the recommendation. During fiscal year 2018, LDH reviewed all paper applications and, if necessary, made revisions to include the assignment language effective March 1, 2018. Guidance was issued advising eligibility staff to verify that paper applications received include the assignment language and, if not, to send a separate Assignment of Rights notice and include a copy of the notice in the case record. These items were completed by March 31, 2018.

Corrective action for the online application was also in progress during fiscal year 2018. Changes were made to the online application process in conjunction with implementation of the new eligibility system. The revised application summary that is included in the case record does contain the assignment notification. The new eligibility system went live on November 13, 2018.

You may contact Michael Boutte, Medicaid Deputy Director, at (225) 342-0327 or via e-mail at Michael.Boutte@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives".

Cindy Rives
Undersecretary

CR/mb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Division of Fiscal Management

December 7, 2018

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards

Dear Mr. Purpera:

The Office of Public Health (OPH) concurs with the above finding for the Fiscal Year ended June 30, 2018.

The finding cites an understatement of \$13,586,264 provided to non-state subrecipients on the Schedule of Expenditures of Federal Awards (SEFA). This represents the value of food commodities that USDA provided directly to an OPH food warehousing and distribution contractor. Since the food commodities were not received by OPH and then passed through to the contractor the value of the commodities was initially excluded from SEFA pending research to determine if the contractor qualified as a subrecipient. Subsequent research confirmed the subrecipient treatment of this item is correct. A correction was attempted in the SEFA reporting portal but the deadline for entry had expired. However, an ink correction was submitted to the LLA website. Since subrecipient status has been established future corrective action will be inclusion of this item as a subrecipient on the SEFA. No further action is required.

The finding also noted \$463,404 was overstated on SEFA which is the result of three conditions:

1. Treatment of a federal fee for service contract as a federal cost reimbursement award.
2. Failure to include disbursements from a new grant award added during the fiscal year.
3. Inadequate detail of the value of federal in-kind vaccines provided by the reporting deadline.

Corrective actions to be taken are respectively:

1. Inclusion of a Federal "TYPE" indicator on the upgraded internal reports now under development.
2. Creation of a "SEFA Inventory Report" by CFDA number to assure all awards are accounted for.
3. Require Program Office to provide a *monthly* detail of federal in-kind vaccines before SEFA deadline.

Edward A. Holmberg III is responsible for the corrective actions which are expected to be completed before the next SEFA submission deadline of September 1, 2019.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives".

Cindy Rives
Undersecretary



State of Louisiana
Louisiana Department of Health
Office of Public Health

February 26, 2019

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Special Supplemental Nutrition Program for Women, Infants, and Children

Dear Mr. Purpera,

In an effort to improve operations and performance of the State's Bureau of Nutrition Services (BONS) Special Supplemental Nutrition Program for Women, Infants and Children (WIC), leadership of the Louisiana Department of Health (LDH) and Office of Public Health (OPH) are currently performing a comprehensive performance evaluation of the program to ensure the highest level of program integrity and quality services. As OPH's most extensive program, WIC accounts for one-third of the OPH budget and serves an average of 110,000 participants monthly. The LDH has reviewed your office's finding and below you will find the program's current process and corrective action plan.

Audit Finding & Program Actions:

Finding: Louisiana Department of Health, Office of Public Health did not have a process in place to review redeemed food instruments (FIs) and cash-value vouchers (CVVs) for Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (CFDA 10.557) program during fiscal year 2018.

Recommendation: Office of Public Health management should ensure that reviews of redeemed FIs and CVVs are performed and appropriate follow-up action taken.

Response: BONS agrees with the recommendation to implement corrective action to ensure the reviews of redeemed FIs/CVVs are being performed. BONS has established USDA approved Not-To-Exceed (NTE) limits and Maximum Allowable Reimbursement (MAR) levels to ensure FIs/CVVs redemption amounts do not exceed the maximum allowable purchase amounts. FIs/CVVs are edited against federally approved MARs and vendor peer groups. FIs/CVVs that are presented over the MARs rate are rejected and paid through the Automatic Clearing House (ACH) process at MAR rates. The "Paid Errors" report is reviewed monthly by Finance staff to ensure questionable food instruments are processed according to policy. BONS Finance and

Page 2

Vendor staff will conduct FIs/CVVs reviews according to the scheduled timeframe listed on in the BONS "Food Instrument Review" document, which lists the review purpose, related reports, review due date and review responsibility for all FIs/CVVs.

Sincerely,



Jennifer Nicklas
Interim Director, Bureau of Nutrition Services
Office of Public Health, Louisiana Department of Health

cc:

Beth Scalco, Deputy Assistant Secretary, Center for Community and Preventive Health

Robert W. Levy
Chair

Marty J. Chabert
Vice Chair

Collis B. Temple III
Secretary

Kim Hunter Reed, Ph.D.
*Commissioner of
Higher Education*



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www.regents.la.gov

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Wilbert D. Pryor
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Gerald J. Theunissen
Jacqueline V. Wyatt
Anthony B. Kenney, Jr., Student

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

Mr. Purpera,

The Louisiana Office of Student Financial Assistance, a Program of the Board of Regents, provides the following response to the finding for Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA).

In reading the SEFA instructions for Fiscal Year 2017, LOSFA determined that it was necessary to include the prior year loan balance, and as a result, the balance was reported. The Office of Statewide Reporting and Account Policy (OSRAP), the entity to which LOSFA submits the SEFA, challenged LOSFA's conclusion that the loan balance should be included in the SEFA that year, and it instructed LOSFA to remove it. As a result of this guidance, LOSFA updated its internal procedures to reflect this guidance from OSRAP.

The instructions for Fiscal Year 2018 SEFA contained the same language as for the Fiscal Year 2017 SEFA. Although an adjusting entry from the Legislative Auditors was made to put it back into the 2017 SEFA, neither LOSFA nor the Board of Regents ever received any updated guidance from OSRAP. As a result, LOSFA utilized its internal policy which had been updated to reflect the guidance from OSRAP concerning the Fiscal Year 2017 SEFA.

The Board of Regents fiscal team agrees that the FFEL loan balance belongs on the SEFA, and has always agreed that it belongs there. We do not agree that the omission of the loan balance from the 2018 SEFA resulted from a lack of proper controls. After several years of working with both OSRAP and the Legislative Auditor, it appears that all are now in agreement that the loan balances should be included in the SEFA in the future. As a result of this common understanding, LOSFA has once again updated its procedures to ensure that the loan balances will be included in accordance therewith.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brett G. Hunt".

Brett G. Hunt, Director of Fiscal and Admin. Svcs.

Robert W. Levy
Chair

Marty J. Chabert
Vice Chair

Collis B. Temple III
Secretary

Kim Hunter Reed, Ph.D.
Commissioner of
Higher Education



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Anthony B. Kenney, Jr., Student

February 18, 2019

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

RE: Weakness in Controls over Federal Cash Management Requirements

Dear Mr. Purpera:

The Board of Regents (BOR) concurs with the finding titled "Weakness in Controls over Federal Cash Management Requirements" for the audit period ending June 30, 2018.

All backup for federal drawdowns is currently reviewed by management prior to submission in the federal grants system, and a management-level signature is added at the end to show the process has been reviewed and completed. While we feel that our current procedures meet the requirements in the Federal Uniform Guidance, we also agree that as a matter of best practice a signature should be added to our procedures showing that the documentation has been reviewed prior to requesting payment in the federal grants system. The Louisiana Board of Regents, Louisiana Office of Student Financial Assistant (LOSFA) Program has amended our federal drawdown procedures to include a supervisor-level review prior to the request for federal funds. These controls will place Board of Regents in agreement with the recommendations of the Louisiana Legislative Auditor's office, in addition to meeting federal regulations.

The staff responsible at LOSFA for the implementation of these corrective actions are Annette Dalton, Federal Grants officer, and Brett Hunt, Director of Fiscal and Administrative Services. This corrective action was implemented February 11, 2019 and all drawdowns going forward will be prepared by the Grants Officer and reviewed and signed by The Director of Fiscal and Administrative Services prior to submission in the federal grants system.

We appreciate the cooperation and diligence of your staff during the conduct of this audit. If you have any questions or require additional information, please contact me.

Sincerely,



Brett G. Hunt
Director of Fiscal and Administrative Services, LOSFA

Robert W. Levy
Chair

Marty J. Chabert
Vice Chair

Collis B. Temple III
Secretary

Kim Hunter Reed, Ph.D.
Commissioner of
Higher Education



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Gerald J. Theunissen
Jacqueline V. Wyatt
Anthony B. Kenney, Jr., Student

February 18, 2019

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

RE: Weakness in Controls over Federal reporting Requirements

Dear Mr. Purpera:

The Board of Regents (BOR) concurs with the finding titled "Weakness in Controls over Federal reporting Requirements" for the audit period ending June 30, 2018.

All reports are currently reviewed by management prior to submission in the federal grants system, and a management-level signature is added at the end to show the process has been reviewed and completed. While we feel that our current procedures meet the requirements in the Federal Uniform Guidance, we also agree that as a matter of best practice a signature should be added to our procedures showing that the documentation has been reviewed prior to reporting in the federal grants system. The Louisiana Board of Regents, Louisiana Office of Student Financial Assistant (LOSFA) Program has amended our Federal reporting procedures to include a supervisor-level review prior to submission of federal reports. These controls will place Board of Regents, LOSFA Program in agreement with the recommendations of the Louisiana Legislative Auditor's office, in addition to meeting federal regulations.

The staff responsible at LOSFA for the implementation of these corrective actions are Annette Dalton, Federal Grants officer, and Brett Hunt, Director of Fiscal and Administrative Services. This corrective action was implemented February 11, 2019 and all federal reporting going forward will be prepared by the Grants Officer and reviewed and signed by The Director of Fiscal and Administrative Services prior to submission in the federal reporting system.

We appreciate the cooperation and diligence of your staff during the conduct of this audit. If you have any questions or require additional information, please contact me.

Sincerely,



Brett G. Hunt
Director of Fiscal and Administrative Services, LOSFA

State of Louisiana
Office of the Governor
Louisiana Commission on Law Enforcement
and Administration of Criminal Justice

JOHN BEL EDWARDS
GOVERNOR

JIM CRAFT
EXECUTIVE DIRECTOR



February 28, 2019

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

The Louisiana Commission on Law Enforcement (LCLE) concurs in part with the finding titled "Improper Payroll Allocations". LCLE had documentation to support the allocated amount charged to the CVA grant for administrative and fiscal staff. These allocations were based on the previous administration's policies and procedures.

Corrective Action Plan:

LCLE will develop a new payroll allocation procedure based on records that accurately reflect the work performed and be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Contact Person Responsible for Corrective Action Plan:

Jim Craft
Executive Director

Anticipated Completion Date:

May 31, 2019

We appreciate the opportunity to respond to this letter.

Sincerely,

Jim Craft
Executive Director

State of Louisiana
Office of the Governor
Louisiana Commission on Law Enforcement
and Administration of Criminal Justice

JOHN BEL EDWARDS
GOVERNOR

JIM CRAFT
EXECUTIVE DIRECTOR



February 25, 2019

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

Dear Mr. Purpera:

The Louisiana Commission on Law Enforcement concurs with the finding titled "Inadequate Controls over Quarterly and Annual Performance Reporting".

Corrective Action Plan:

LCLE will develop an analytical validation process designed to verify the data reported by its CVA subrecipients in the LCLE Egrants and OVC Performance Measurements Tool (PMT) systems. The development will include:

- 1.) Establishing a strategy to improve procedures used by LCLE staff to review, verify and validate the accuracy of the subgrants' quarterly report in the Egrants and PMT systems;
- 2.) Develop training for new and experienced LCLE staff to ensure appropriately and consistently review, verify and validate the accuracy of the data submitted in the quarterly reports; and
- 3.) Provide technical assistance to LCLE CVA subrecipients to ensure reporting requirements for both the Egrants and PMT systems are achieved.

The LCLE Federal Program Manager will immediately begin the development of the above corrective action plan to implement new procedures starting with FY2017 CVA funds.

Contact Person Responsible for Corrective Action Plan

Jim Craft
Executive Director

Anticipated Completion Date

June 30, 2019

We appreciate the opportunity to respond to this letter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jim Craft", with a large, sweeping flourish at the end.

Jim Craft
Executive Director

State of Louisiana
Office of the Governor
**Louisiana Commission on Law Enforcement
and Administration of Criminal Justice**

JOHN BEL EDWARDS
GOVERNOR

JIM CRAFT
EXECUTIVE DIRECTOR



February 20, 2019

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

Dear Mr. Purpera:

The Louisiana Commission on Law Enforcement concurs with the finding titled "Noncompliance with Subrecipient Monitoring Requirements".

Due to an increase in grant funding from \$7 million to \$27 million (286% increase) and a lack of staffing, LCLE was unable to maintain compliance with monitoring requirements.

Corrective Action Plan:

In order to ensure the appropriate monitoring of subrecipients and compliance with federal requirements, LCLE is in the process of reviewing and changing its monitoring policies and procedures.

These changes include:

- Revising the monitoring plan so that it is flexible but stays within the federal guidelines.
- Withholding a portion of the administrative costs the districts receive when monitoring isn't completed in a timely manner.
- Establishing a "risk-based" monitoring protocol.

LCLE is also in the process of putting into place adequate controls to ensure required audits are completed within nine months of the subrecipient's fiscal year. Some of these controls are:

- Developing procedures to ensure the timely receipt of subrecipient financial statements so the review can be completed within the guidelines.

P.O. Box 3133 ♣ Baton Rouge, Louisiana 70821-3133 ♣ (225) 342-1500 ♣ Fax (225) 342-1847
An Equal Opportunity Employer

- Developing a method of documenting the timely receipt of subrecipient financial statements.

LACLE expects the policy and procedure revisions to be completed by May 31, 2019.

LACLE will make the policy and procedure revisions effective for grants beginning with the 2017 funding.

LACLE will become current with the review for single audit compliance for financial statements with fiscal year end June 30, 2018, prior to the nine month deadline of March 31, 2019.

Contact Person Responsible for Corrective Action Plan

Jim Craft
Executive Director

Anticipated Completion Date

May 31, 2019

We appreciate the opportunity to respond to this letter.

Sincerely,



Jim Craft
Executive Director



Finance & Administration

January 3, 2019

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Re: Noncompliance and Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and Pennington Biomedical Research

LSU Agricultural Center Response

The AgCenter concurs with this finding. To fully correct this weakness, all documents to include the federal financial report and supporting spreadsheets will be submitted for review and approval will be documented in writing. The process will involve review of the final financial report, which shows funds fully expended and review of the annual financial report which shows the carryover amount.

Persons Responsible:

Marcy Fisher, Business, Fiscal and Foundation Officer, LSU Agricultural Center
Danielle de Tarnowsky, Business and Fiscal Officer, LSU Agricultural Center
Lori Parker, Business and Fiscal Officer, LSU Agricultural Center

Pennington Biomedical Research Center (PBRC) Response

Pennington concurs with the finding regarding the noncompliance and weaknesses in Controls over Federal Reporting Requirements.

Pennington Biomedical had been using the Budget Period instead of the Accounting Period for invoicing since the conversion to Workday in July of 2016. We have been able to trace all items invoiced in the current Billing Period invoice by tracing the source documents back from the invoice. Absent the appropriate invoicing documentation



Finance & Administration

attached to each invoice, it was difficult to trace the invoiced amount back to the financial statements for any one Accounting Period. Once this was brought to our attention by LLA, we began providing the backup information to every invoice issued by Budget date. After further review, we changed our procedures to invoice using Accounting Period beginning with the Accounting Period 11/1/2018 – 11/30/2018 commencing in December 2018. The only time Budget Period will be used will be to capture expenditures outside of the accounting period and within the grant budget period when an award or grant is coming to an end. We will attach the appropriate backup to this final invoice so that reconciliation to the financial records can be achieved easily. Our SOP has been updated to reflect the change in procedure.

Persons Responsible:

Director of Fiscal Operations, Pennington Biomedical Research Center

Associate Director of Fiscal Operations, Pennington Biomedical Research Center

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel T. Layzell", is written over a printed name.

Daniel T. Layzell

Executive Vice President for Finance and Administration/CFO



Finance & Administration

January 2, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

In conjunction with the legislative audit of LSU, Sponsored Program Accounting (SPA) wishes to respond to the audit finding concerning noncompliance with Office of Management and Budget (OMB) 2 CFR Part 200 Compliance Supplement, Part 5 Key Personnel requirement which is identified as a special term and condition applicable to the R&D Cluster. We concur with the finding addressed in the letter dated December 11, 2018. As requested in the letter, the following responses are issued for the finding:

Finding:

Noncompliance with and Inadequate Controls over Federal Special Test and Provisions Requirements

Response to Finding:

During FY 18, LSU A&M and the AgCenter implemented additional training to SPA staff on the current policies and procedures of key personnel. Analysts are now monitoring key personnel by program year rather than by award period. After further review, it has been determined the following additional controls will need to be implemented:

- Standardize email communication to all PIs and Departmental Staff.
- Billing Analysts will escalate email communication to upper management if a response is not received.
- For PIs who have past due progress reports, Office of Sponsored Programs (OSP) will communicate with them the possibility of disengagement. This is only for progress reports that must be submitted by OSP.
- Update the FASOP AS-30 Effort Certification Policy to include a key personnel section.
- We will explore the possibility of updating our quarterly effort certifications to include an engagement certification section.
- Currently Sponsored Program Accounting analysts are monitoring key personnel manually. We are exploring workday functionality in an effort to create reports that aid in monitoring key personnel. Testing functionality, creating and testing reports, and updating Workday with key



Finance & Administration

personnel information will require a significant amount of time and effort. We expect this to take several months to implement.

The above corrective actions are expected to be fully implemented and corrected by June 30, 2020.

Persons Responsible:

Jaime Estave, Director of Sponsored Program Accounting
Jan Bernath, Director of Accounting Services, LSU Ag Center

If you have any questions or need any additional information, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, reading "Daniel T. Layzell".

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Finance & Administration

January 3, 2019

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Re: Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center

Pennington Biomedical Research Center (PBRC) concurs with the finding regarding the noncompliance with Federal Equipment Management Regulations.

PBRC implemented new tagging procedures for Fiscal Year 2017-2018 after the finding found in FY 2017. For older equipment, we are systematically reviewing similar items, and expect this review to be finalized by 6/30/2019.

The unlocated item should have been in suspense since 2010 after an LPAA audit but was inadvertently left as active. It has since been moved to suspense and reported as such with our latest inventory certification as a year 1 suspense item.

Persons Responsible:

Director of Fiscal Operations, Pennington Biomedical Research Center
Associate Director of Fiscal Operations, Pennington Biomedical Research Center

Sincerely,

A handwritten signature in blue ink, which appears to read "Daniel T. Layzell".

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Finance & Administration

January 2, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

In conjunction with the legislative audit of LSU, Sponsored Program Accounting (SPA) wishes to respond to the audit finding concerning weakness in controls over Federal R&D expenses. We concur with the finding addressed in the letter dated December 11, 2018. As requested in the letter, the following are issued for the finding:

Finding:

Weaknesses in Controls over Federal R&D Cluster Expenses at the LSU AgCenter

Response to Finding:

During FY 18, LSU and LSU Ag Center implemented additional training to SPA staff on the current policies and procedures of billing federal expenses. Analysts have resumed monthly auditing of expenses within the period they are drawn down. However, after further review, there was a small sample of awards that were lacking evidence of the monthly review. Therefore, SPA is working on standardized ledgers that will be printed monthly. This corrective action is expected to be fully implemented by June 30, 2019.

Persons Responsible:

Jaime Estave, Director of Sponsored Program Accounting
Jan Bernath, Director of Accounting Services, LSU Ag Center

If you have any questions or need any additional information, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads 'Daniel T. Layzell'.

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

December 18, 2018

Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 709804-9397

RE: LWC Response to Legislative Audit Finding - Inadequate Source Code Escrow Agreement

The Louisiana Workforce Commission (LWC) Concurs with the finding. The GSI, Inc. contract was amended during 2017 to include an escrow clause for source code. However, that amendment did not include a provision for the inclusion of infrastructure, such as computer hardware and other systems that might be required for execution of the source code. Negotiations with GSI, Inc. is on-going to determine the cost to create a separate production environment to be used in the event of a default by GSI, Inc. LWC recently discovered that such a provision will cost over \$625,000, which appears excessive. LWC will continue to work with GSI, Inc., other third party vendors, and OTS to identify other potential solutions to this issue that appropriately balances the risk imposed versus the cost of mitigating it.

Sincerely,

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

Bennett Soulier
Undersecretary

Office of Technology Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 17, 2018

Mr. Darryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 N. 3rd Street
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

We have received the preliminary audit report for "Weak Security Controls" dated December 12, 2018 resulting from the Single Audit of Louisiana for the Louisiana Workforce Commission. As the information technology service provider for LWC, the Office of Technology Services (OTS) has been requested to respond to this finding.

The Office of Technology Services agrees that access was provided to a state employee who was not assigned to work for LWC. This has been remedied and a review of system logs indicates that this employee did not make any changes to any LWC systems.

The Office of Technology Services continues to employ a former LWC employee while continuing to transition duties from this employee to others within the organization.

OTS does not agree with the logging component as historical security logging has been enabled. Continuous monitoring of alerts still needs to be addressed by configuring alerts for database transactions, such as direct modifications or direct administrative interactions.

We appreciate the opportunity provided to respond to this issue and welcome your continued recommendations and support to ensure that OTS continues to provide services based upon best practices.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Howze".

Richard "Dickie" Howze
Chief Information Officer
State of Louisiana
Office of Technology Services



State of Louisiana
Department of Public Safety and Corrections
Louisiana Highway Safety Commission

March 15, 2019

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

Re: Deficiencies in Controls over Payroll

Dear Mr. Purpera,

On behalf of the Louisiana Highway Safety Commission (LHSC), I am responding to the request for response to findings of the Louisiana Legislative Auditor relative to Deficiencies in Controls over Payroll as follows:

LHSC concurs in part relative to this finding, however, LHSC submits that the majority of the auditor's payroll sampling was compliant with Civil Service Rules and department policy. LHSC concurs with the auditor's recommendation and LHSC maintains that LHSC emphasizes accuracy of time and attendance reporting, including certification, approval and monitoring of same. LHSC began and is continuing corrective action relative to timely and accurate payroll issues, which has been reinforced in regular communications to staff, both in writing and in bi-weekly staff meetings and in employee planning and evaluation documents. LHSC management has been using Human Resources' "Payroll Activity Checklist" to ensure that all payroll guidelines are satisfied and all supporting documentation is maintained on file for each pay period.

The above corrective action is ongoing and will continue. Corrective action will be monitored by LHSC Director and LHSC Deputy Director.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Lisa Freeman".

Lisa Freeman
Executive Director
LF/hs

"BUCKLE UP LOUISIANA - WE CARE"
P.O. BOX 66336, BATON ROUGE, LA 70896
(225) 925-6991



JOHN BEL EDWARDS
GOVERNOR

Lisa Freeman
EXECUTIVE DIRECTOR

State of Louisiana
Department of Public Safety and Corrections
Louisiana Highway Safety Commission

November 8, 2018

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera,

On behalf of the Louisiana Highway Safety Commission (hereinafter "LHSC"), I am responding to revised correspondence from Louisiana Legislative Auditor, received October 31, 2018 referencing audit findings relative to its procedural engagement of the LHSC.

As you are aware, prior to the instant audit by Louisiana LLA (hereinafter "LLA"), a proactive management audit of LHSC had been conducted by the Internal Audit Division of the Department of Public Safety (hereinafter "DPS"), of which the LHSC is a part. The DPS audit identified a set of findings and made recommendations, to which LHSC management responded. While current LHSC management was not in a position to address the findings of the DPS audit, LHSC concurred in the audit recommendations regarding correction action. For purposes of this response, LHSC management consists of the director and deputy director of LHSC.

In addressing inadequate controls over the administration of federal awards by LHSC, the current LHSC management has instituted various measures to promote accurate and timeliness in the claims and vouchering processes. The fiscal staff are now required to adhere to a bi-weekly vouchering protocol and to timely enter appropriate expenditures into the federal grant tracking system, toward the goal of achieving timely processing and reimbursement of claims. Fiscal staff are now required to correct voucher errors within twenty-four (24) hours, and in the event that such resolution cannot be achieved, to remove such item(s) from the voucher so as to avoid delaying vouchers which are ready for immediate submittal, and to fully resolve such issues prior to the next bi-weekly voucher deadline.

Mr. Purpera
Page Two
November 8, 2018

Program management staff are now required to engage in regular monthly communication with sub-grantees to ensure submissions of claims adhere to a strict schedule, which factors in potential claims errors by sub-grantees. Additionally, program management staff and fiscal staff are now expected to process accurate, appropriately documented sub-grantee claims in a fifteen (15) day time frame, so that sub-grantees are reimbursed within thirty (30) days per federal regulation. LHSC management has and will continue to engage in regular staff communications to facilitate and ensure compliance.

LHSC has facilitated training and assistance from DPS and our federal administrator, National Highway Transportation Safety Administration (hereinafter "NHTSA"), to ensure quality control of staff effort. LHSC management is currently engaging in regular communications with NHTSA representatives to proactively address funding inquiries regarding allowable, reasonable and allocable expenditures and to verify appropriate funding sources for vouchering and reimbursement transactions. Particular attention is given to distinctions between Planning and Administration expenses versus Program Management expenditures, to avoid mis-categorization of voucher items. Through staff meetings, LHSC has and will continue to oversee fiscal operations, so that vouchers designate the appropriate federal and state share, and that vouchers for federal reimbursement are not submitted prior to payment of sub-grantee claims by LHSC.

Since the Procedural Engagement on these findings, LHSC has engaged and intends to consult with a team of experts in federal highway safety grants management to review LHSC policy and procedures for the purpose of implementing best practices in this and other areas of management and administration.

Since the Procedural Engagement and subsequent findings with minimal revised language by LLA reflect the same findings of the antecedent, proactive internal audit conducted by DPS, our responses here reflect the same responses and concurrence provided to the earlier report.

Sincerely,



Lisa Freeman
Executive Director, LHSC

LF/hs

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(225) 925-6991



State of Louisiana
Department of Public Safety and Corrections
Louisiana Highway Safety Commission

March 15, 2019

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

Re: Noncompliance with Subrecipient Monitoring Requirements

Dear Mr. Purpera,

On behalf of the Louisiana Highway Safety Commission (LHSC), I am responding to the request for response to findings of the Louisiana Legislative Auditor relative to Noncompliance with Subrecipient Monitoring Requirements, as follows:

LHSC concurs with the auditor's finding and recommendation and is taking and will take the following actions: LHSC requests audit information from all subrecipients in the pre-award risk assessment and in the contract execution process, and the status of these audits is documented in a spread sheet. LHSC will now begin a review process which includes requiring program coordinators to timely review audit reports for findings and to bring any applicable audit findings to management for a management decision letter and/or corrective action. LHSC will ensure that risk assessments are conducted on all potential subrecipients which will be used to determine appropriate monitoring. LHSC has assigned contract review staff to verify DUNS numbers on all potential subrecipients prior to contract execution and has requested program coordinators to alert all potential and current subrecipients to verify the active status and accuracy of their DUNS number. The above corrective action is ongoing and will continue. Corrective action will be monitored by LHSC Deputy Director and LHSC Accountant.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Lisa Freeman".

Lisa Freeman
Executive Director
LF/hs

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(225) 925-6991



State of Louisiana
Department of Public Safety and Corrections
Louisiana Highway Safety Commission

March 15, 2019

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

Re: Weakness in Controls over Federal Vouchering

Dear Mr. Purpera,

On behalf of the Louisiana Highway Safety Commission (LHSC), I am responding to the request for response to findings of the Louisiana Legislative Auditor relative to Weakness in Controls over Federal Vouchering as follows:

LHSC concurs with the auditor's finding and recommendation and LHSC is taking and will take the following actions: As part of the LHSC office reorganization, the current LHSC administration has mandated vouchering of federal reimbursement funds and is currently monitoring the Grants Tracking System (GTS) to assure that this is being done. Vouchers must be submitted according to the preferred bi-monthly timeframe or the minimum monthly timeframe. With the exception of technical problems with GTS which are outside the control of the LHSC, and which must be reported to management in writing, this practice will allow LHSC to avoid significant delays in vouchering for reimbursable expenditures.

LHSC Accountant is not preparing vouchers only from the detailed expenditures report downloaded by period from the Business Objects Reporting System (BOXI) in LaGov. LHSC Accountant is clearly identifying exceptions to the BOXI report on each voucher and is reviewing previous voucher exceptions before the preparation of the current voucher. Exceptions may occur due to corrections that are needed to move expenditures to the correct fund source before they can be vouchered. LHSC Accountant is clearly labelling backup documentation for the period of expenditure reimbursement and is maintaining a file copy. LHSC Accountant sends all backup documentation to the National Highway Traffic Safety Administration (NHTSA) Regional Program Manager and DPS Management and Finance fiscal staff and LHSC Deputy Director. This process will also aid in avoiding the duplication of costs being requested in vouchering.

Mr. Purpera
March 15, 2019
Page Two

LHSC Accountant will review the DPS Management and Finance Cash On Hand Report by Reporting Category each month to verify balances are correct.

LHSC management is monitoring the work load for the current fiscal staff of one Accountant IV and a WAE. Based on need, LHSC will hire an additional fiscal employee to the extent constraints on planning and administration costs and associated matching requirements allow.

The above corrective action is ongoing and will continue. Corrective action will be monitored by LHSC Deputy Director.

Respectfully submitted,



Lisa Freeman
Executive Director
LF/hs

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

December 3, 2018

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Department's Response to Inadequate Preparation of the Annual Fiscal Report

Dear Mr. Purpera:

This correspondence serves as Louisiana Department of Revenue's (LDR) official response to the finding referred to above. Each summation supporting your finding will be addressed separately. The finding is comprised of two issues and each will be addressed separately in our response. Basically, we **concur in part** with the finding and submit the following information in support of our position:

Net Receivables were overstated by \$31.1 million

In short, we disagree with your conclusion that Net Receivables were overstated in the Annual Fiscal Report by less than four percent (4%). The manner in which receivables have been determined for fiscal report purposes has existed for a long time. As stated in your finding, LDR has two classifications of receivables and they are Qualified and Proposed. By definition, qualified receivables represent definitely fixed non-appealable debt which is equivalent to a court ordered judgment. Proposed receivables are comprised of audit assessments and estimates which were determined using the prior filing history of the taxpayer. The distinct differences in the two types of receivables explain to a large degree the variation in treatment from a valuation perspective for financial reporting purposes. Specifically, to the central point of this section of the finding, qualified receivables are evaluated individually by experienced staff prior to making a determination of currently not collectible (CNC). This is due to the many collection tools that are statutorily available and in some cases takes months and possibly years before an account is deemed uncollectible. As is the case with judgments, collection

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opportunities more numerable and successful outcomes are greater, all of which support the manner in which the allowance is determined. The information presented above is in direct contradiction to your statement that "The misclassification of receivables is a result of the overreliance on system classifications to determine the collection rate of accounts." In fact, the classification of receivables is determined by a detailed review by the appropriate business unit staff.

Protested taxes estimated to be transferred to the general fund was overstated by \$25.8 million

We agree that the amount of protested taxes estimated to be transferred to the general fund was overstated. This was predominantly due to inadequate testing of the new Annual Fiscal Report's electronic submission system developed by OSRAP. Basically, the electronic system did not include the ability to take a percentage of the actual end of the year balance of the Taxes Paid Under Protest Escrow Account. Instead, the entire year-end balance was reported as the amount to be transferred to the general fund. This is the inaugural year for the new electronic submission system. Contrary to the point raised in this part of the finding, LDR has detailed data supporting all additions, deletions and balances estimated to be transferred to the general fund. This oversight has been reported to OSRAP and will be corrected prior to any future submissions.

As it relates to protested taxes, we disagree with the auditor's notion that there is a lack of understanding of the reporting process or the information included in reports generated for reporting purposes. The reports generated and utilized for reporting purposes were not the cause of the error, as explained above.

The issues identified in the finding do not warrant the levying of criticism such as that stated in the last two paragraphs of the official report. Suggestions that LDR lacks good internal controls over financial reporting, inadequate training and supervision of staff, and an ineffective review of the AFR are unfounded. In addition, LDR management does review the information entered in the AFR Portal in detail and staff has written procedures for classifying receivables. These procedures are reviewed annually and are adjusted as needed.

As mentioned above, we have reported to OSRAP the error discovered in the online portal and this will be corrected prior to any future filings. Although we believe our system for reporting receivables is sound, your recommendations will be considered during the routine review of our filing and reporting requirements.

Letter to: Daryl G. Purpera
Re: Inadequate Preparation of the Annual Fiscal Report
December 3, 2018
Page 3 of 3

We will continue to evaluate other recommendations mentioned in your report and make the necessary adjustments as warranted by our analysis.

Clarence Lymon, Undersecretary, is the person responsible for implementing the corrective actions discussed above.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kimberly Lewis Robinson', with a stylized flourish at the end.

Kimberly Lewis Robinson
Secretary

Appendix C

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STATE OF LOUISIANA
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Appendix D

Summary Schedule of Prior Audit Findings

STATE OF LOUISIANA
 Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FINANCIAL STATEMENT FINDINGS

Executive Department:

2017	2016	17	2017-001	Inadequate Disaster Recovery and Business Continuity Planning
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Louisiana Workforce Commission:

2017	2016	18	2017-002	Unreliable Financial Reporting
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(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Partially corrected	D-13
n/a	n/a	Fully corrected	D-15

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FEDERAL AWARD FINDINGS

Findings Covering More Than One Federal Agency

Louisiana Board of Regents:

2017	2016	60	2017-021	Noncompliance with Subrecipient Monitoring Requirements
2017	2016	25	2017-003	Weakness in Controls over Cash Management Requirements
2017	2017	26	2017-004	Weakness in Controls over Federal Reporting Requirements

Louisiana State University and Related Campuses:

2017	2015	28	2017-005	Noncompliance with Federal Equipment Management Regulations at LSU A&M and the LSU Agricultural Center
2017	2016	91	2017-041	Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center
2017	2016	30	2017-006	Weaknesses in Controls over Federal Research and Development Expenses at LSU A&M, LSU Agricultural Center, and the Pennington Biomedical Research Center

Louisiana Workforce Commission:

2017	2017	33	2017-007	Deficiencies in Control over Payroll
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U.S. Department of Agriculture

Children and Family Services, Department of:

2016	2016	38	2016-011	Improper Employee Activity in Federal Program
2015	2014	39	2015-006	Improper Employee Activity in Federal Programs

Health, Louisiana Department of - Office of Public Health:

2016	2015	40	2016-012	Noncompliance with Subrecipient Monitoring Requirements
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(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
43.001/008/47.076/079/083	n/a	Fully corrected	D-16
43.008/47.076/079/083/unknown/81.049	n/a	Partially corrected; Repeat in 2018, p.31	D-17
43.008/47.083/81.049	n/a	Partially corrected; Repeat in 2018, p.32	D-18
10.200/203/206/12.unknown/15.808/812/16. unknown/ 43.unknown/47.049/unknown	n/a	Fully corrected	D-19
10.203/93.213	n/a	Partially corrected; Repeat in 2018, p.34	D-20
10.203/310/11.417/12.300/81.049/93.213/ 847/910	n/a	Partially corrected; Repeat in 2018, p.42	D-21
17.225/84.126	n/a	Fully corrected	D-22
10.551/561	\$1,286	Fully corrected; QC unresolved	D-23
10.551/561	\$45,536	Fully corrected; QC no further action needed	D-24
10.557	n/a	Fully corrected	D-25

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Agriculture (Cont.):

Louisiana State University and Related Campuses:

2017	2017	35	2017-008	Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
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U.S. Department of Housing and Urban Development

Executive Department:

2017	2017	36	2017-009	Improper Authorization for Payment of Exempt Property Taxes
2017	2010	39	2017-010	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2016	2010	46	2016-016	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2015	2010	46	2015-010	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2017	2011	41	2017-011	Inadequate Recovery of Small Rental Property Program Loans
2016	2011	48	2016-017	Inadequate Recovery of Small Rental Property Program Loans
2015	2011	48	2015-011	Inadequate Recovery of Small Rental Property Program Loans

U.S. Department of Labor

Elaine P. Nunez Community College:

2017	2017	43	2017-012	Improper Retroactive Pay
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Louisiana Workforce Commission:

2017	2016	45	2017-013	Inadequate Change Management
2017	2016	47	2017-014	Inadequate Contract for Services
2017	2016	49	2017-015	Inadequate Controls over Federal Reporting Requirements - Unemployment Insurance
2017	2016	51	2017-016	Noncompliance with Federal Regulations over Benefit Overpayments
2017	2016	53	2017-017	Weak Security Controls

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.001/290	n/a	Not corrected; Repeat in 2018, p.36	D-26
14.228	\$196,389	Not corrected; QC unresolved	D-27
14.228	\$280,645,212	Partially corrected; QC unresolved; Repeat in 2018, p.44	D-28
14.228	\$171,094,466	Partially corrected; QC unresolved	D-30
14.228	\$263,222,134	No further action needed; QC no further action needed	D-32
14.228	\$28,144,386	Partially corrected; QC unresolved; Repeat in 2018, p.46	D-34
14.228	\$5,650,504	Partially corrected; QC unresolved	D-36
14.228	\$18,034,418	No further action needed; QC no further action needed	D-38
17.282	\$79,691	Fully corrected; QC resolved	D-40
17.225	n/a	Fully corrected	D-41
17.225	n/a	Partially corrected; Repeat in 2018, p.53	D-42
17.225	n/a	Fully corrected	D-43
17.225	n/a	Fully corrected	D-44
17.225	n/a	Partially corrected; Repeat in 2018, p.54	D-45

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Transportation

Public Safety and Corrections, Department of - Public Safety Services:

2016	2015	69	2016-026	Lack of Controls over Federal Cash Management
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Transportation and Development, Department of:

2017	2017	55	2017-018	Inadequate Controls over National Transit Database Reporting
2017	2017	56	2017-019	Inadequate Controls over the Statewide Transit Tracking and Reporting System
2017	2017	58	2017-020	Noncompliance with Indirect Cost Rate Reimbursements

U.S. Department of Education

Baton Rouge Community College:

2017	2017	62	2017-022	Noncompliance over Return of Title IV Funds
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Delgado Community College:

2017	2017	64	2017-023	Noncompliance with Student Financial Assistance Enrollment Reporting Requirements
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Louisiana State University and Related Campuses:

2017	2017	65	2017-024	Inadequate Controls and Noncompliance over Return of Title IV Funds Requirements at LSU A&M
2017	2017	67	2017-025	Weaknesses in Controls over Borrower Data Reconciliation Requirements at LSU A&M

Louisiana Workforce Commission:

2017	2017	68	2017-026	Improper Eligibility Determination for Pre-Employment Transition Services
2017	2017	70	2017-027	Inadequate Controls over Federal Reporting Requirements - Vocational Rehabilitation
2017	2017	71	2017-028	Untimely Development of Individualized Plans for Employment

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
20.607/608	n/a	Partially corrected	D-46
20.509	n/a	Fully corrected	D-47
20.509	n/a	Fully corrected	D-48
20.509	\$106,181	Fully corrected; QC resolved	D-49
84.063/268	n/a	Fully corrected	D-50
84.063/268	n/a	Not corrected	D-51
84.268	\$410	Fully corrected; QC resolved	D-52
84.268	n/a	Fully corrected	D-53
84.126	\$272,782	Fully corrected; QC unresolved	D-54
84.126	n/a	Fully corrected	D-55
84.126	n/a	Fully corrected	D-56

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Education (Cont.):

South Louisiana Community College:

2017	2017	72	2017-029	Excess Cash for Federal Student Loans Program
2017	2015	74	2017-030	Inaccurate Reporting of Student Enrollment Status
2017	2015	75	2017-031	Inadequate Administration over Federal Direct Student Loans Program
2017	2017	76	2017-032	Inadequate Controls over Return of Title IV Funds

Southern University at Baton Rouge:

2017	2017	78	2017-033	Inaccurate Reporting of Student Enrollment Status
2017	2017	79	2017-034	Inadequate Control over Eligibility Requirements
2017	2017	81	2017-035	Noncompliance with Student Financial Assistance Cluster Program Regulations for Verification

Southern University at New Orleans:

2016	2015	77	2016-030	Noncompliance with Eligibility Requirements
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Southern University at Shreveport:

2016	2016	78	2016-031	Inadequate Control over TRIO Stipend Payments
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University of Louisiana at Lafayette:

2017	2017	82	2017-036	Noncompliance over Return of Title IV Funds
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U.S. Department of Health and Human Services

Children and Family Services, Department of:

2016	2012	80	2016-032	Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan
2016	2013	82	2016-033	Inadequate Control over TANF Eligibility Documentation
2015	2013	84	2015-035	Inadequate Control over TANF Eligibility Documentation

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.268	n/a	Fully corrected	D-57
84.063/268	n/a	Fully corrected	D-58
84.268	n/a	Partially corrected	D-59
84.063/268	\$2,472	Fully corrected; QC resolved	D-60
84.063/268	n/a	Partially corrected	D-61
84.063/268	\$28,667	Fully corrected; QC unresolved	D-62
84.063/268	n/a	Fully corrected	D-63
84.063/268	\$33,777	Fully corrected; QC resolved	D-64
84.047	\$4,050	Fully corrected; QC resolved	D-65
84.063/268	n/a	Fully corrected	D-66
93.558	n/a	Partially corrected	D-67
93.558	\$5,994	Fully corrected; QC unresolved	D-68
93.558	\$22,772	Fully corrected; QC no further action needed	D-69

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
--------------------	--------------------------------	---------------------------------	-----------------------	----------------------

U.S. Department of Health and Human Services (Cont.):

Health, Louisiana Department of:

2017	2012	84	2017-037	Improper Payments to Waiver Service Providers
2017	2015	86	2017-038	Inadequate Controls over Quarterly Federal Expenditure Reporting
2017	2017	88	2017-039	Noncompliance with Third Party Liability Assignment

Louisiana State University and Related Campuses:

2017	2017	89	2017-040	Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center
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U.S. Department of Homeland Security

Homeland Security and Emergency Preparedness, Governor's Office of:

2017	2016	92	2017-042	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2016	2016	91	2016-038	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2015	2013	115	2015-053	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2014	2013	76	2014-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2013	2013	76	2013-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2017	2017	94	2017-043	Noncompliance with Subgrantee Monitoring Requirements for the Hazard Mitigation Grant Program

(Concluded)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.778	\$7,536	Partially corrected; QC resolved; Repeat in 2018, p.64	D-70
93.767/778	n/a	Partially corrected; Repeat in 2018, p.67	D-71
93.767/778	n/a	Partially corrected; Repeat in 2018, p.75	D-72
93.306	n/a	Partially corrected; Repeat in 2018, p.37	D-73
97.039	\$733,043	Partially corrected; QC unresolved	D-74
97.039	\$9,680,202	Partially corrected; QC unresolved	D-75
97.039	\$6,908,346	Partially corrected; QC unresolved	D-76
97.039	\$16,780,897	Fully corrected; QC unresolved	D-77
97.039	\$23,702,363	Fully corrected; QC unresolved	D-78
97.039	n/a	Fully corrected	D-79

Office of Technology Services
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 GOVERNOR



JAY DARDENNE
 COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2017-001
Entity's Name	Executive Department
Finding Title	Inadequate Disaster Recovery and Business Continuity Planning
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	17
Federal Grantor Agency (ies)	n/a
CFDA Number (s)	n/a
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Partially Corrected
Provide a description of the finding status	6/4/18 update: While OTS continues with the Business Impact Analysis, this endeavor will take another year to complete for each in-scope entity. Until such time that the BIAs are complete and a compiled DR plan can be rendered, OTS has prepared a template which will be completed for each in-scope agency. This template identifies and

	<p>provides to the agency, OTS contact information for executive staff, as well as application development staff who will work with the identified program owners to restore services based upon the agency's priorities in a localized disaster. In the event of an enterprise IT disaster OTS will adhere to the Emergency Support Function protocols and the mission critical applications identified by the agency.</p> <p>8/27/18 update: Many of the templates have been completed, but there are a few outstanding ones yet to receive. OTS has developed a list of critical systems identified by agencies on the templates obtained and is currently drafting language to explain how the critical systems will be prioritized in the event of a disaster.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2017-002
Entity's Name	Louisiana Workforce Commission
Finding Title	Unreliable Financial Reporting
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	18
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	n/a
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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Revised: February 6, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2017-021
Entity's Name	Louisiana Board of Regents
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	60
Federal Grantor Agency (ies)	National Aeronautics and Space Administration; National Science Foundation
CFDA Number (s)	43.001/008/47.076/079/083
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	BOR employees implemented an audit tracking spreadsheet, additional procedures to ensure audit requirements are met and expanded procedures to assess risk for non-compliance for sub-recipients. Sponsored Programs has implemented additional review procedures within the payment process wherein the Federal Programs Administrator conducts a secondary review to ensure receipt of deliverables prior to final payment processing.

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February 6, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2017-003
Entity's Name	Louisiana Board of Regents
Finding Title	Weakness in Controls over Cash Management Requirements
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	25
Federal Grantor Agency (ies)	National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Energy
CFDA Number (s)	43.008/47.076/079/083/unknown/81.049
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	
Briefly describe the status of the Questioned Costs	
Status of Finding	Partially Corrected
Provide a description of the finding status	The Louisiana Board of Regents-LOSFA program immediately amended the grants drawdown procedures to include a supervisor review. This has provided an additional level of review to detect any errors or fraud that could occur when preparing the draw request. Although a thorough supervisory review is done both before and after any pre-drawdown request, there was no signature approving the request before it was requested, only after. We have amended our procedures to include proof of review of supervisor review before the draw is made.

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February 6, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2017-004
Entity's Name	Louisiana Board of Regents
Finding Title	Weakness in Controls over Federal Reporting Requirements
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	26
Federal Grantor Agency (ies)	National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Energy
CFDA Number (s)	43.008/47.083/81.049
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	
Briefly describe the status of the Questioned Costs	
Status of Finding	Partially Corrected
Provide a description of the finding status	The Louisiana Board of Regents-LOSFA program has amended our Federal reporting procedures to include a supervisor-level review. These controls will ensure that financial information is being reported accurately and will place Board of Regents in compliance with federal regulations. Although a thorough supervisory review is done both before and after any federal report is submitted, there was no signature approving the report before it was submitted, only after. We have now updated our procedures to include proof of review prior to submission.



Finance & Administration

Schedule of Prior Audit Findings

Finding Reference Number	2017-005
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Federal Equipment Management Regulations at LSU A&M and the LSU Agricultural Center
Single Audit Report Year	2017
Initial Year of Finding	2015
Page Number (from Single Audit report)	28
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of Defense; U.S. Department of Interior; U.S. Department of Justice; National Aeronautics and Space Administration; National Science Foundation
CFDA Number (s)	10.200/203/206/12.unknown/15.808/812/16.unknown/43.unknown/47.049/unknown
"Pass-Through Entity" (if applicable)	United Technologies Corp – Pratt & Whitney Division
Amount of Questioned Costs in Finding	NA
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2017-041
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Weakness in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	91
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of Health and Human Services
CFDA Number (s)	10.203/93.213
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of the Finding	Partially Corrected

Provide a Description of the Finding Status

To fully correct this weakness for the LSU Agricultural Center, all documents to include the federal financial report and supporting spreadsheets will be submitted for review and approval will be documented in writing. The process will involve review of the final financial report, which shows funds fully expended and review of the annual financial report which shows the carryover amount. The previous year's annual financial report will be submitted with the supporting spreadsheets to reviewer to verify and approve the carryover amount from the previous year.

The LSU Agricultural Center is a statewide campus of the LSU System and provides equal opportunities in programs and employment.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2017-006
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Weakness in Controls over Federal Research and Development Expenses at LSU A&M, LSU Agricultural Center, and the Pennington Biomedical Research Center
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	30
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of Commerce; U.S. Department of Defense; U.S. Department of Energy; U.S. Department of Health and Human Services
CFDA Number (s)	10.203/310/11.417/12.300/81.049/93.213/847/910
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of the Finding	Partially Corrected
Provide a Description of the Finding Status	

During FY 18, LSU A&M, LSU Ag Center and Pennington implemented additional training to SPA staff on the current policies and procedures of billing federal expenses. Analysts have resumed monthly auditing of expenses within the period they are drawn down. However, after further review, there was a small sample of awards that were lacking evidence of the monthly review for the LSU Agricultural Center. Therefore, SPA is working on standardized ledgers that will be printed monthly. This corrective action is expected to be fully implemented by June 30, 2019.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-007
Entity's Name	Louisiana Workforce Commission
Finding Title	Deficiencies in Control over Payroll
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	33
Federal Grantor Agency (ies)	U.S. Department of Labor; U.S. Department of Education
CFDA Number (s)	17.225/84.126
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2016-011
Entity's Name	360 – Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Program
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	38
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551, 10.561
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$1,286
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	No costs have been recovered.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





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Schedule of Prior Audit Findings Revised 11/7/18

Finding Reference Number	2015-006
Entity's Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551, 10.561
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$45,536.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed because all conditions in 2 CFR Part 200.511 (b) (3) have been met.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





State of Louisiana

Louisiana Department of Health
Office of Public Health

Schedule of Prior Audit Findings

Finding Reference Number	2016-012
Entity's Name	Health, Louisiana Department of - Office of Public Health
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	40
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.557
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2017-008
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	35
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.001/290
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of the Finding	Not Corrected

Provide a Description of the Finding Status

During FY 18, LSU A&M and the AgCenter implemented additional training to SPA staff on the current policies and procedures of key personnel. Analysts are now monitoring key personnel by program year rather than by award period. After further review, it has been determined the following additional controls will need to be implemented:

- Standardize email communication to all PIs and Departmental Staff.
- Billing Analysts will escalate email communication to upper management if a response is not received.
- For PIs who have past due progress reports, OSP will communicate with them the possibility of disengagement. This is only for progress reports that must be submitted by OSP.
- Update the FASOP AS-30 Effort Certification Policy to include a key personnel section.
- We will explore the possibility of updating our quarterly effort certifications to include an engagement certification section.
- Currently, Sponsored Program Accounting analysts are monitoring key personnel manually. We are exploring Workday functionality in an effort to create reports that aid in monitoring key personnel. Testing functionality, creating and testing reports, and updating workday with key personnel information will require a significant amount of time and effort. We expect this to take several months to implement.

The above corrective actions are expected to be fully implemented and corrected by June 30, 2020.

Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

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Schedule of Prior Audit Findings

Finding Reference Number	2017-009
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Improper Authorization for Payment of Exempt Property Taxes
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	36
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$196,389
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU does not concur with the finding and recommendation. To date, the state has not received any communication from the federal agency.
Status of Finding	Not Corrected
Provide a description of the finding status	To date, the state has not received any communication from the federal agency.

Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

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Schedule of Prior Audit Findings

Finding Reference Number	2017-010
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2017
Initial Year of Finding	2010
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$280,645,212
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OCD-DRU in partnership with HUD continues to provide additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. The guidelines resulted in the issuance of Action Plan Amendments No 65, which, in combination with existing APA Nos 58, 59 and 60, will allow more previously identified non-compliant recipients to return home and/or elevate and become compliant with the program.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2016-016
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2016
Initial Year of Finding	2010
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$171,094,466
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OCD-DRU in partnership with HUD continues to provide additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. The guidelines resulted in the issuance of Action Plan Amendments No 65, which, in combination with existing APA Nos 58, 59 and 60, will allow more previously identified non-compliant recipients to return home and/or elevate and become compliant with the program.</p>
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Office of Community Development
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Schedule of Prior Audit Findings

Finding Reference Number	2015-010
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2015
Initial Year of Finding	2010
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$263,222,134
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.

Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

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Schedule of Prior Audit Findings

Finding Reference Number	2017-011
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2017
Initial Year of Finding	2011
Page Number (from Single Audit report)	41
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$28,144,386
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OCD-DRU and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant applicant's situation and to formulate an approach to collection efforts if needed. The collection guidelines were approved by HUD on June 20, 2014.</p>
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Office of Community Development
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Schedule of Prior Audit Findings

Finding Reference Number	2016-017
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2016
Initial Year of Finding	2011
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$5,650,504
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OCD-DRU and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant applicant's situation and to formulate an approach to collection efforts if needed. The collection guidelines were approved by HUD on June 20, 2014.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2015-011
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2015
Initial Year of Finding	2011
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$18,034,418
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.

Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).



Nunez Community College

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Schedule of Prior Audit Findings

Finding Reference Number	2017-012
Entity's Name	Elaine P. Nunez Community College
Finding Title	Improper Retroactive Pay
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	43
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.282
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	\$79,691
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	All questioned costs have been refunded to the federal government.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



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Office of the Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2017-013
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Change Management
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	45
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2017-014
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Contract for Services
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	47
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Ongoing negotiations continue with vendor to address significant increase in cost as a result of this requirement.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-015
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Controls over Federal Reporting Requirements – Unemployment Insurance
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	49
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Office of the Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2017-016
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Federal Regulations over Benefit Overpayments
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	51
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2017-017
Entity's Name	Louisiana Workforce Commission
Finding Title	Weak Security Controls
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	53
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LWC is working closely with the Office of Technology Services to correct this finding.



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DEPUTY SECRETARY

State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2016-026
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Lack of Controls over Federal Cash Management
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit Report)	69
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.607/608
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	LHSC/Financial Services are continuing to explore ways that will allow the vouchering/reimbursement process to be automated. LHSC has started separating voucher requests when a funding source has been verified and vouchers are being prepared for actual expenses, not projected expenditures. Additional Seed has also been requested and approved to aid cash flow issues. LHSC has hired additional staff to handle the volume.

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Schedule of Prior Audit Findings

Finding Reference Number	2017-018
Entity's Name	Department of Transportation and Development
Finding Title	Inadequate Controls over National Transit Database Reporting
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	55
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.509
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-019
Entity's Name	Department of Transportation and Development
Finding Title	Inadequate Controls over the Statewide Transit Tracking and Reporting System
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	56
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.509
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-020
Entity's Name	Department of Transportation and Development
Finding Title	Noncompliance with Indirect Cost Rate Reimbursement
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	58
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.509
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$106,181
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	<ul style="list-style-type: none"> • Contracts have been executed with both Livingston and Terrebonne Parish Councils on Aging (COA) documenting the agreement to use the 10% de minimus rate outlined in the Code of Federal Regulations (CFR). • Operating Contracts have been updated to reflect the 10% de minimus Indirect Cost Rate.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-022
Entity's Name	Baton Rouge Community College
Finding Title	Noncompliance over Return of Title IV Funds
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	62
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063 / 268
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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Schedule of Prior Audit Findings

Finding Reference Number	2017-023
Entity's Name	Delgado Community College
Finding Title	Noncompliance with Student Financial Assistance Enrollment Reporting Requirements
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	64
Federal Grantor Agency	U.S. Department of Education
CFDA Number	84.063/268
"Pass-Through Entity"	Not Applicable (N/A)
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a Description of the Finding Status	Corrective action described in the PY finding response was taken; however, over the course of the new FY, the college identified another population of students that are rejected by the National Student Clearinghouse (NSC). The college is working with the NSC and the LCTCS Office to find a way to report these students. Until an automated method is found, the college will have to report these students manually.



Finance & Administration

Schedule of Prior Audit Findings

Finding Reference Number	2017-024
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Inadequate Controls and Noncompliance over Return of Title IV Funds Requirements at LSU A&M
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	65
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.268
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$410
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The total amount of questioned costs was returned to the U.S. Department of Education.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Finance & Administration

Schedule of Prior Audit Findings

Finding Reference Number	2017-025
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Weaknesses in Controls over Borrower Data Reconciliation Requirements at LSU A&M
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	67
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.268
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



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Office of the Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2017-026
Entity's Name	Louisiana Workforce Commission
Finding Title	Improper Eligibility Determination for Pre-Employment Transition Services
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.126
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$272,782
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Currently negotiating with U.S. Department of Education
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-027
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Controls over Federal Reporting Requirements - Vocational Rehabilitation
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	70
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.126
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-028
Entity's Name	Louisiana Workforce Commission
Finding Title	Untimely Development of Individualized Plans for Employment
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	71
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.126
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



Schedule of Prior Audit Findings

Finding Reference Number	2017-029
Entity's Name	South Louisiana Community College
Finding Title	Excess Cash for Federal Student Loan Programs
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	72
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken.



**South Louisiana
Community College**

Lafayette Campus

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Schedule of Prior Audit Findings

Finding Reference Number	2017-030
Entity's Name	South Louisiana Community College
Finding Title	Inaccurate Reporting of Student Enrollment Status
Single Audit Report Year	2017
Initial Year of Finding	2015
Page Number (from Single Audit report)	74
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken.



**South Louisiana
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Schedule of Prior Audit Findings

Finding Reference Number	2017-031
Entity's Name	South Louisiana Community College
Finding Title	Inadequate Administration over Federal Direct Student Loans Program
Single Audit Report Year	2017
Initial Year of Finding	2015
Page Number (from Single Audit report)	75
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Partially Corrected
Provide a description of the finding status	The Financial Aid office has fully implemented an automated initial loan awarding process. All manual requests for loan changes, will be handled by the processing staff, who have received training on the loan eligibility calculation. This training identified the difference between Subsidized and Unsubsidized loan eligibility.



**South Louisiana
Community College**

Lafayette Campus

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Schedule of Prior Audit Findings

Finding Reference Number	2017-032
Entity's Name	South Louisiana Community College
Finding Title	Inadequate Controls over Return of Title IV Funds
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$2,472
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds were returned to the Department of Education. Per Final Audit Determination, no further action is required.
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-33
Entity's Name	Southern University at Baton Rouge
Finding Title	Inaccurate Reporting of Student Enrollment Status
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	78
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass- Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Due to Administrative changes within in the Registrar's office and the office being without a registrar for a period of time, the inaccurate reporting of enrollment status was only partially corrected. Some corrective actions were taken and are still being reviewed to fully correct and streamline the process. The expected date of completion is May, 2019.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-034
Entity's Name	Southern University @ Baton Rouge
Finding Title	Inadequate control over eligibility requirements
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	79
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (8)	84.063/268
"Pass- Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$28,667.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Have not been invoiced for questioned cost
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2017-035
Entity's Name	Southern University @ Baton Rouge
Finding Title	Noncompliance with Student Financial Assistance Cluster Program Regulations for Verification
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	81
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action taken

Attachment I



SOUTHERN UNIVERSITY at NEW ORLEANS

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**Office of the Vice Chancellor for
Administration and Finance**

Schedule of Prior Audit Findings

Finding Reference Number	2016-030
Entity's Name	Southern University at New Orleans
Finding Title	Noncompliance with Eligibility Requirements
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit report)	77
Federal Grantor Agency (ies)	U. S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$33,777
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	SUNO repaid the \$37,777 of ineligible Federal Pell Grant and Federal Direct Loan Program funds and provided documentation of the repayments to the U.S. Department of Education.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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Dr. Rodney A. Ellis
Chancellor



Office Of The Chancellor

Schedule of Prior Audit Findings

Finding Reference Number	2016-031
Entity's Name	Southern University at Shreveport
Finding Title	Inadequate Control over TRIO Stipend Payments
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	78
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.047
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$4,050
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Repayment to the U. S. Department of Education was completed on April 28, 2017
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

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Schedule of Prior Audit Findings

Finding Reference Number	2017-036
Entity's Name	University of Louisiana at Lafayette
Finding Title	Noncompliance over Return of Title IV Funds
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	82
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	
Briefly describe the status of the Questioned Costs	
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2016-032
Entity's Name	360 – Department of Children & Family Services
Finding Title	Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan
Single Audit Report Year	2016
Initial Year of Finding	2012
Page Number (from Single Audit report)	80
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	DCFS contracts with LWC to provide STEP case management services. With the most recent contract, LWC is hiring staff instead of using subcontractors and DCFS is training the new hires, supervisors, and management in case management activities. The training is ongoing and DCFS has implemented a case review process. DCFS expects improvement in contractor performance and anticipates completion by April 30, 2018.

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Schedule of Prior Audit Findings

Finding Reference Number	2016-033
Entity's Name	360 – Department of Children & Family Services
Finding Title	Inadequate Control over TANF Eligibility Documentation
Single Audit Report Year	2016
Initial Year of Finding	2013
Page Number (from Single Audit report)	82
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$5,994.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The client is on a recoupment schedule paying \$24/month. Total collected is \$144.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





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Schedule of Prior Audit Findings

Finding Reference Number	2015-035
Entity's Name	360 – Department of Children & Family Services
Finding Title	Inadequate Control over TANF Eligibility Documentation
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	84
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$22,772.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed because all conditions in 2 CFR Part 200.511 (b) (3) have been met.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

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

February 12, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2017-037
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Service Providers
Single Audit Report Year	2017
Initial Year of Finding	2012
Page Number (from Single Audit report)	84
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$7,536.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The questioned costs were returned on CMS 64 QTR 3 (06/30/2018) CMS 64.9P Waiver (Line 10A) subline 19A.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCDD has revised the NOW manual regarding the typical schedule requirements, as well as implemented a new Electronic Visit Verification (EVV) System to ensure perceived gaps in services do not occur. Five claims included in the finding were related to a provider who is no longer providing services to OCDD.



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

February 12, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2017-038
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Quarterly Federal Expenditure Reporting
Single Audit Report Year	2017
Initial Year of Finding	2015
Page Number (from Single Audit report)	86
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH will implement a corrective action plan to review and identify all services provided to Medicaid recipients and identify all Medicaid covered populations to ensure that all expenditures are reported in the appropriate category on the quarterly federal reports. The anticipated completion date of the corrective action is March 31, 2019.



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

October 4, 2018

Schedule of Prior Audit Findings

Finding Reference Number	2017-039
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Third Party Liability Assignment
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	88
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Corrective action has been started and is anticipated to be completed by November 2018. As of 3/31/18, all current versions of paper applications contained the Third Party Liability (TPL) Assignment language. Procedures were also sent to eligibility staff instructing them to send a separate notification of the assignment if an applicant filed and was made eligible from a paper application that did not contain the TPL language. Effective November 2018, the Rights and Responsibilities page of the online application that contains the assignment language will be uploaded to the case record.



Schedule of Prior Audit Findings

Finding Reference Number	2017-040
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	89
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.306
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of the Finding	Partially Corrected

Provide a Description of the Finding Status

All new equipment purchases have followed the prescribed directives that we cited last year as a corrective action for this finding whereby multiple component items will be tagged if over the threshold individually and not as one unit. With this being understood, there are several old inventory items that were tagged differently for many years and correcting these tagging situations will be a longer process than implementing for new items with an expected completion date of December 31, 2020.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2017-042
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	92
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$733,043.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

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Schedule of Prior Audit Findings

Finding Reference Number	2016-038
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	91
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$9,680,202.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

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Schedule of Prior Audit Findings

Finding Reference Number	2015-053
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	115
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$6,908,346.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

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Schedule of Prior Audit Findings

Finding Reference Number	2014-031
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$16,780,897.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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Schedule of Prior Audit Findings

Finding Reference Number	2013-031
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$23,702,363.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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Schedule of Prior Audit Findings

Finding Reference Number	2017-043
Entity's Name	111 – Homeland Security and Emergency Preparedness
Finding Title	Noncompliance with Subgrantee Monitoring Requirements for the Hazard Mitigation Grant Program
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	94
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	-
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.