

# STATE OF LOUISIANA



## SINGLE AUDIT REPORT FOR THE YEAR ENDED JUNE 30, 2013 STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE  
LEGISLATIVE AUDITOR

State of Louisiana

Single Audit Report  
For the Year Ended June 30, 2013

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## **STATE OF LOUISIANA**

### **Single Audit Report For the Year Ended June 30, 2013**

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 20, 2013, has been issued under separate cover.

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

March 6, 2014





LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

March 6, 2014

**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's 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, 2013.

The state's June 30, 2013, basic financial statements were issued on December 20, 2013. This year, we issued an unmodified opinion on the statements.

The State of Louisiana's 2013 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with laws and regulations and internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 35 reported findings, 10 are repeat findings from previous audits. Findings related to federal programs include total questioned costs of approximately \$172 million. The respective federal grantors will ultimately determine the resolution of the questioned costs. For fiscal year 2013, we issued a qualified opinion on the state's compliance with (1) allowable costs/cost principles requirements applicable to the Children's Health Insurance Program and the Medicaid Cluster; (2) eligibility requirements applicable to the CDBG - State-Administered CDBG Cluster; and (3) subrecipient monitoring requirements applicable to the WIA Cluster.

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

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

March 6, 2014

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We are pleased with the attention that state agencies have directed toward resolving issues we present in our Single Audit Report. As noted in the various charts in the Executive Summary, there has been an overall decrease in the last five years in the number of findings included in the report and an emphasis by state entities to resolve prior year findings.

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,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

TRANSMITTAL 2013

**STATE OF LOUISIANA**  
**SINGLE AUDIT REPORT**  
For the Fiscal Year Ended June 30, 2013

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## Executive Summary

**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2013

**Introduction**

The Single Audit Report for the fiscal year ended June 30, 2013, 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 and other auditors, meets the requirements of the Single Audit Act as amended in 1996, and the associated U.S. Office of Management and Budget (OMB) Circular A-133.

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

**Findings and Questioned Costs**

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

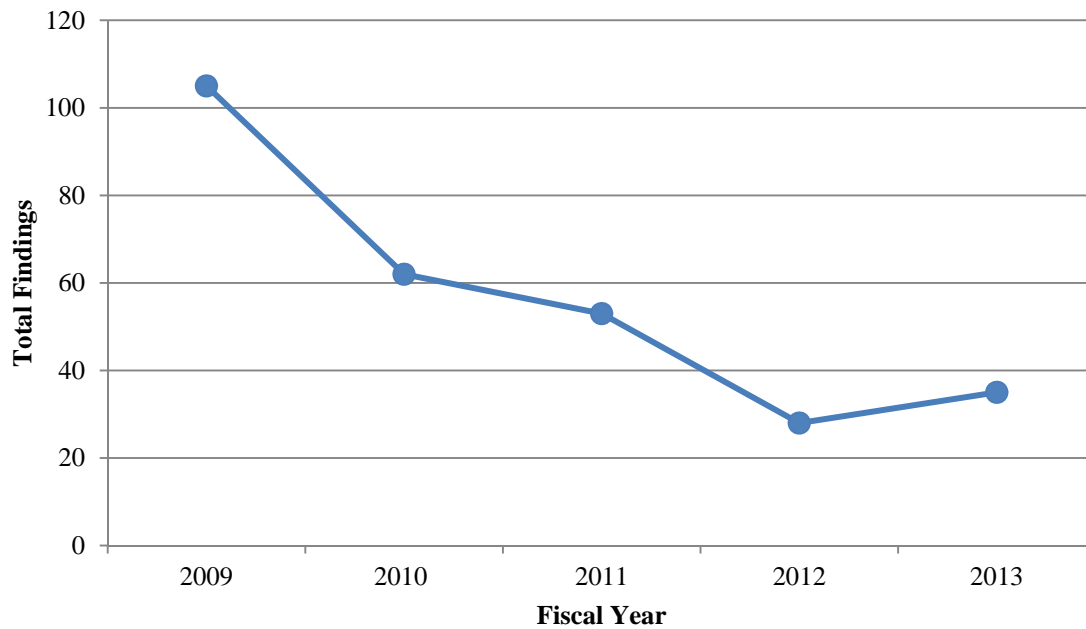
A total of 35 findings were reported within this year's Single Audit Report. This total includes 10 (29%) findings that were repeat findings from a prior audit.

The 2013 Single Audit Report discloses questioned costs of \$171,933,234, which are detailed within the findings that are presented in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

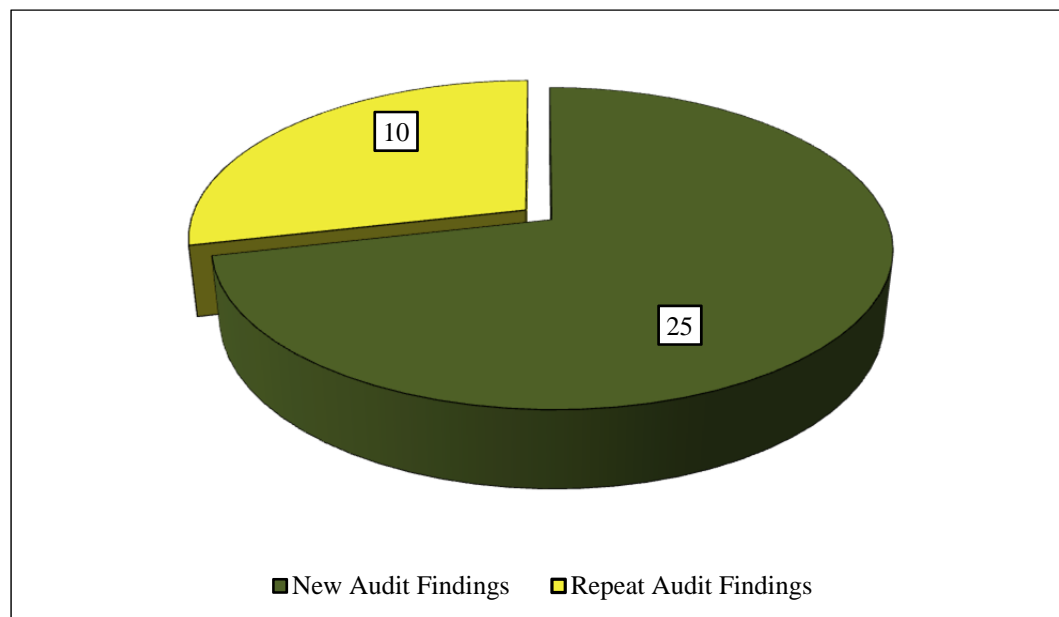
The following pages contain graphical descriptions of the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported questioned costs over the past five years.

**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2013

**Trend of Findings  
Over the Past Five Years**



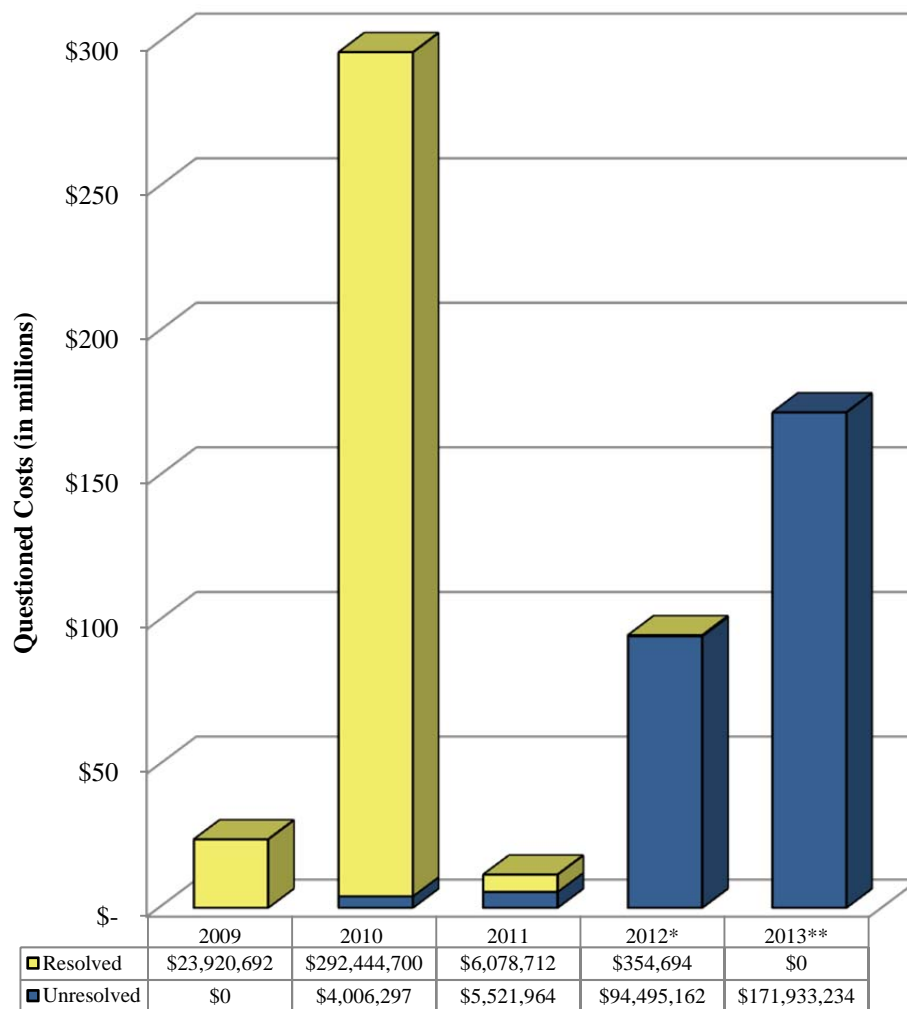
**Fiscal Year 2013  
Comparison of Repeat Findings  
to New Findings**



## EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2013

### Trend of Questioned Costs Over the Past Five Years



\* Of the 2012 total questioned costs, \$93,172,619 (98%) was associated with three findings for the Executive Department, Division of Administration, Office of Community Development, F-12-HUD-EXEC-DOA-OCD-1 to F-12-HUD-EXEC-DOA-OCD-3.

\*\*Of the 2013 total questioned costs, \$171,247,285 (99%) is related to three current year findings presented in the Schedule of Findings and Questioned Costs, Schedule C, referenced as 2013-006, 2013-007, and 2013-031, which include remaining questioned costs of approximately \$72 million reported in 2012.

**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2013

**Material Weakness in Internal Control**  
**Financial Statement Finding**

As a result of the 2013 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.

**2013-FS-001** - Inaccurate Annual Fiscal Reports (Executive Department, Division of Administration, Office of Finance and Support Services) The Office of Finance and Support Services submitted inaccurate Annual Fiscal Reports for the Division of Administration and Louisiana Correctional Facilities Corporation (pages 14-15).

**Opinions on Compliance**  
**With Requirements Applicable to**  
**Major Federal Programs**

As a result of the 2013 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

**CDBG - State-Administered CDBG Cluster (Qualified Opinion on Eligibility)**

**2013-006 - Inadequate Grant Recovery of Homeowners Assistance Program Awards (Executive Department, Division of Administration, Office of Community Development)** The Office of Community Development (OCD) identified ineligible Homeowners Assistance Program (HAP) awards for 2,035 homeowners totaling \$98.2 million. Our review of 60 additional homeowners participating in the HAP under the CDBG program disclosed that 35 (58%) of these homeowners with awards totaling \$2.6 million had not provided adequate evidence of compliance with one or more award covenants to OCD and OCD has not initiated grant recovery from any of these homeowners. The state could be liable for ineligible awards if disallowed by the federal grantor (Schedule C, pages 32-35).

**2013-007 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department, Division of Administration, Office of Community Development)** OCD assigned property owners with Small Rental Property Program (SRPP) loans totaling \$46 million to loan recovery status for noncompliance with loan requirements. Our review of 56 property owners with SRPP loans in non-recovery status disclosed that eight (14%) with loans totaling \$600,433 were also not compliant. The state could be liable for these amounts if disallowed by the federal grantor (Schedule C, pages 35-37).



**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2013

**WIA Cluster (Qualified Opinion on Subrecipient Monitoring)**

**2013-008 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster (Louisiana Workforce Commission)** For the second consecutive audit, the Louisiana Workforce Commission did not complete desk reviews or on-site monitoring reviews for any of the 18 subrecipients of the Workforce Investment Act cluster program because of a reduction in funding from 2011 to 2013. Monitoring is necessary to ensure that funds are spent properly (Schedule C, pages 37-38).

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

**2013-027 - Noncompliance with Approved Consolidated Cost Allocation Plan (Department of Health and Hospitals)** The Department of Health and Hospitals (DHH) did not seek federal approval for significant changes to its Cost Allocation Plan during fiscal year 2013. The Cost Allocation Plan controls the flow of approximately \$100 million of administrative expenses. DHH failed to submit a new plan or plan amendments for required federal approval. The lack of approval puts these dollars at risk (Schedule C, pages 69-70).

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

As a result of the 2013 Single Audit, the following five findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

**2013-006 - Inadequate Grant Recovery of Homeowners Assistance Program Awards (Executive Department - Division of Administration - Office of Community Development)** (See summary page xii.)

**2013-007 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department - Division of Administration - Office of Community Development)** (See summary page xii.)

**2013-008 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster (Louisiana Workforce Commission)** (See above for summary.)

## **EXECUTIVE SUMMARY**

For the Fiscal Year Ended June 30, 2013

**2013-025** - Lack of Controls over Federal Cash Management Requirements (Department of Health and Hospitals) Seventeen Medicaid draws during the fiscal year exceeded the appropriate documentation by more than \$10,000. Unsupported draws increase the risk for federal disallowance for which the state may be liable. DHH should have made adjustments to correct inaccurate draws through the quarterly reconciliation process. However, DHH did not consistently perform the reconciliations (pages 65-67).

**2013-027** - Noncompliance with Approved Consolidated Cost Allocation Plan (Department of Health and Hospitals) (See summary page xiii.)

### **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, 2013, the State of Louisiana reported over \$16 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

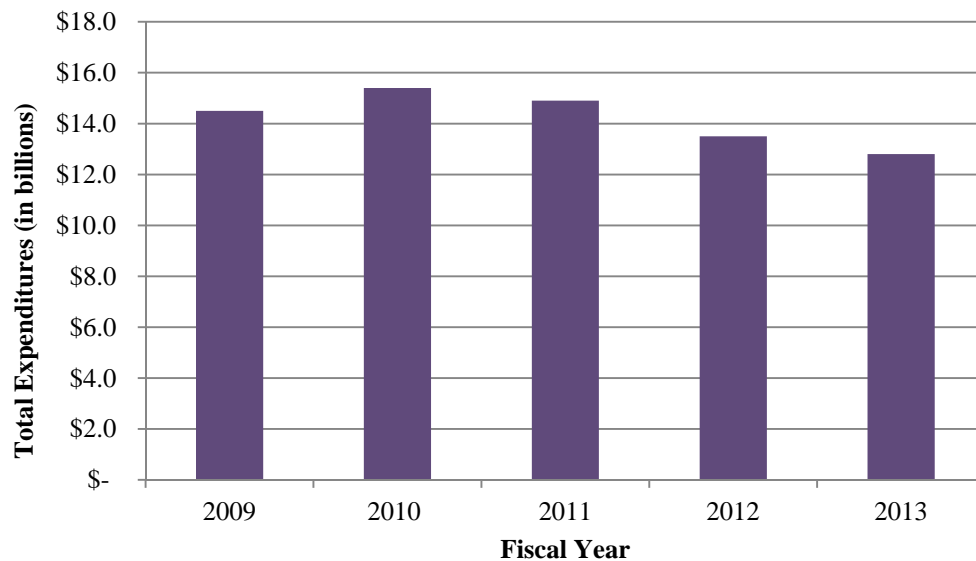
Major federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by OMB Circular A-133 and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2013, as defined by the criteria mentioned above, accounted for approximately 93% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2013.

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.

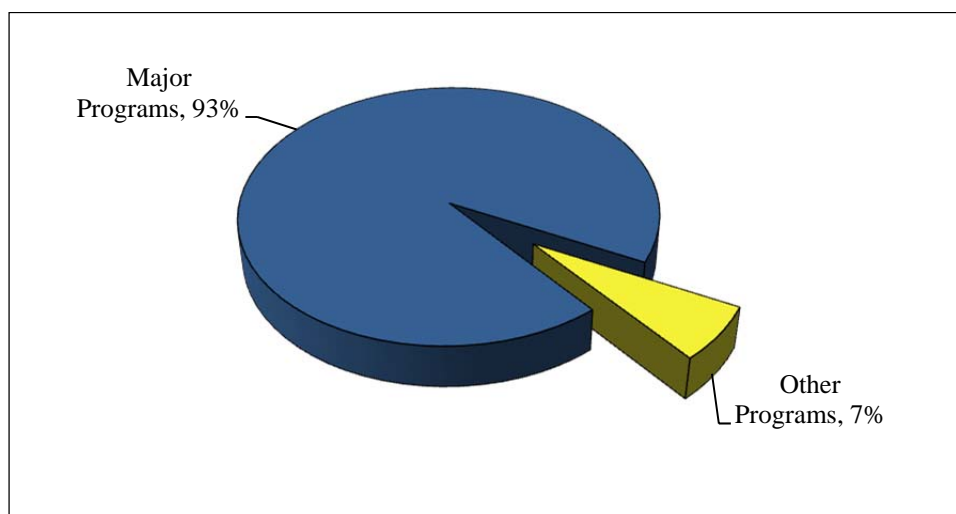
**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2013

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

**Fiscal Year 2013 Total Expenditures of Federal Awards  
(Appendix A)**  
\$12,764,932,958  
(excluding loan programs)

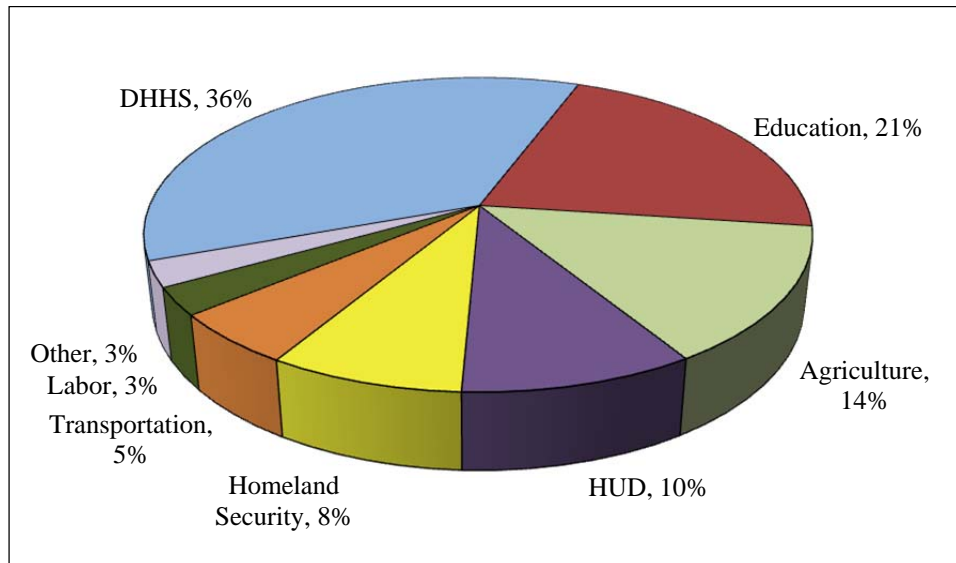


**Fiscal Year 2013  
Activity of Major Programs vs. Other Programs**  
\$16,014,624,215  
(including loan programs)

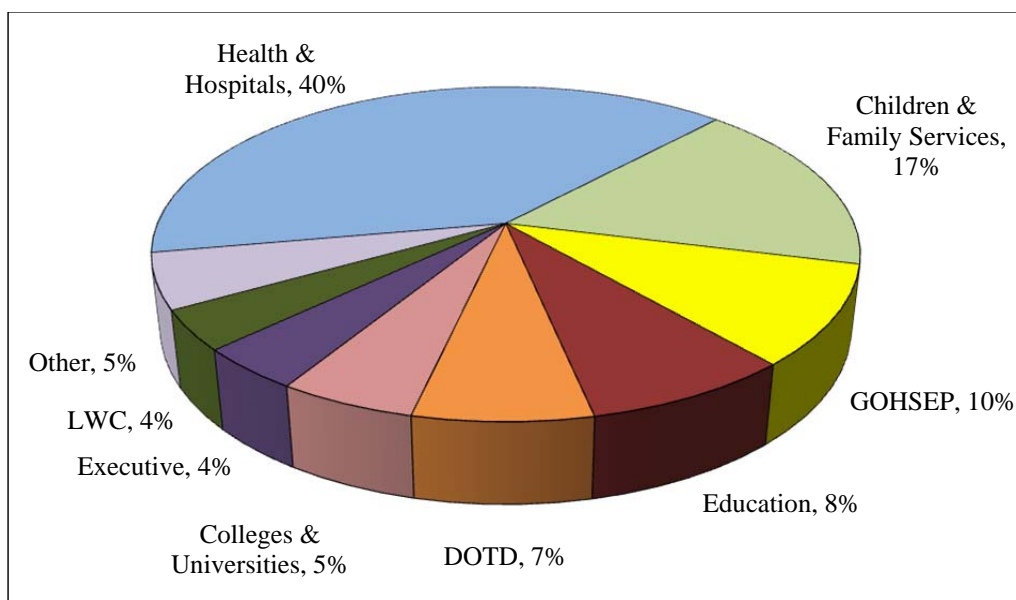


**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2013

**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 20, 2013

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 BOBBY JINDAL, GOVERNOR  
HONORABLE JOHN A. ALARIO, JR., PRESIDENT,  
AND MEMBERS OF THE SENATE  
HONORABLE CHARLES E. "CHUCK" KLECKLEY, SPEAKER,  
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana, as of and for the year ended June 30, 2013, 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 20, 2013. Our report includes an Emphasis of Matters section explaining that the state tax-supported debt was approximately 96% of the statutory limit; implementation of Governmental Accounting Standards Board Statement 61 required the reclassification, inclusion, and exclusion of various primary government and component unit entities which impacted the General Fund's fund balance as well as the net position of the Enterprise Funds and Component Units; and the risk that the reported actuarial accrued liability for the Louisiana State Employees' Retirement System at June 30, 2013, could be understated because of optimistic investment return assumptions made by the System's actuary. Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government as described in our report on the basic financial statements of the State of Louisiana. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, and the LSU Health Sciences Foundation in

**HONORABLE BOBBY JINDAL, GOVERNOR  
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STATE OF LOUISIANA**

December 20, 2013

Page Two

Shreveport, all component units of the Louisiana State University System (major component unit); the University Facilities, Inc., the University of Louisiana Monroe Facilities, Inc., and the NSU Facilities Corporation, all component units of the University of Louisiana System (major component unit); and the SUSLA Facilities, Inc., a component unit of the Southern University 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 are not identified. However, as described in Schedule B of the accompanying schedules of findings and questioned costs (pages 13 to 19), we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency described in Schedule B of the accompanying schedules of findings and questioned costs to be a material weakness: 2013-FS-001 (page 14).

**HONORABLE BOBBY JINDAL, GOVERNOR  
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STATE OF LOUISIANA**

December 20, 2013

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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 of the accompanying schedules of findings and questioned costs to be significant deficiencies: FS-2013-002 (page 15) and FS-2013-003 (page 17).

**Compliance and Other Matters**

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

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

**State of Louisiana’s Responses to Findings**

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



**HONORABLE BOBBY JINDAL, GOVERNOR  
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STATE OF LOUISIANA**

December 20, 2013

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### **Purpose of this Report**

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

RRR:BQD:THC:ch

AUDIT REPORTS 13



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

**March 6, 2014, except for the  
Schedule of Expenditures of Federal Awards,  
for which the date is December 20, 2013**

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

Independent Auditor's Report

**HONORABLE BOBBY JINDAL, GOVERNOR  
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STATE OF LOUISIANA  
Baton Rouge, Louisiana**

**Report on Compliance for Each Major Federal Program**

We have audited the State of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) Circular A-133 *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, 2013. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 11-12) of the accompanying schedules of findings and questioned costs.

The State of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note P of Appendix A (page A-149). During the year ended June 30, 2013, five of these entities expended a total of \$225,996,010 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these five entities because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

**HONORABLE BOBBY JINDAL, GOVERNOR  
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STATE OF LOUISIANA**

March 6, 2014, except for the Schedule of  
Expenditures of Federal Awards, dated  
December 20, 2013  
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**Management’s Responsibility**

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

**Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of the State of Louisiana’s major federal programs based on our audit of the types of compliance requirements referred to above. We did not audit compliance with those requirements by the Southern University System, which represents 12.4% of the Student Financial Assistance (SFA) Cluster (including loan programs). Compliance with the requirements by that university system was audited by other auditors, whose report has been furnished to us, and our opinion on the SFA Cluster, insofar as it relates to compliance with the requirements referred to previously by the Southern University System, is based solely upon the reports of the other auditors.

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

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

**HONORABLE BOBBY JINDAL, GOVERNOR  
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March 6, 2014, except for the Schedule of  
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**Basis for Qualified Opinion on CDBG - State-Administered CDBG Cluster, WIA Cluster,  
CFDA 93.767 Children’s Health Insurance Program, and the 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 CDBG - State-Administered CDBG Cluster as described in finding numbers 2013-006 (page 32) and 2013-007 (page 35) for Eligibility; WIA Cluster as described in finding number 2013-008 (page 37) for Subrecipient Monitoring; and CFDA 93.767 Children’s Health Insurance Program and the Medicaid Cluster as described in finding number 2013-027 (page 69) for Allowable costs/cost principles. 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 CDBG - State-Administered CDBG Cluster, WIA Cluster,  
CFDA 93.767 Children’s Health Insurance Program, and the 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 CDBG - State-Administered CDBG Cluster, WIA Cluster, CFDA 93.767 Children’s Health Insurance Program, and the Medicaid Cluster for the year ended June 30, 2013.

**Unmodified Opinion on Each of the Other Major Federal Programs**

In our opinion, based on our audit and the report of the other auditor, 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, 2013.

**Other Matters**

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in

**HONORABLE BOBBY JINDAL, GOVERNOR  
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March 6, 2014, except for the Schedule of  
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Schedule C of the accompanying schedules of findings and questioned costs as items 2013-001 through 2013-005 (pages 25 through 32), 2013-009 through 2013-026 (pages 39 through 69), and 2013-028 through 2013-032 (pages 71 through 79). Our opinion on each major federal program is not modified with respect to these matters.

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

**Report on Internal Control over Compliance**

The Governor and other statewide elected officials of the State of Louisiana and their appointees (management) are responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Louisiana’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Louisiana’s internal control over compliance. We did not consider the internal control over compliance with the requirements of the federal award programs administered by the Southern University System. The internal control over federal program requirements for this university system was considered by other auditors. Our report, insofar as it relates to the internal controls used in administering federal award programs of the Southern University System, is based solely upon the reports of the other auditors.

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

**HONORABLE BOBBY JINDAL, GOVERNOR  
HONORABLE JOHN A. ALARIO, JR., PRESIDENT,  
AND MEMBERS OF THE SENATE  
HONORABLE CHARLES E. “CHUCK” KLECKLEY, SPEAKER,  
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES  
STATE OF LOUISIANA**

March 6, 2014, except for the Schedule of  
Expenditures of Federal Awards, dated  
December 20, 2013  
Page Five

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 2013-006 through 2013-008 (pages 32 to 38), 2013-025 (page 65), and 2013-027 (page 69) to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2013-001 through 2013-005 (pages 25 to 32), 2013-009 through 2013-024 (pages 39 to 65), 2013-026 (page 68), and 2013-028 through 2013-032 (pages 71 to 79) to be significant deficiencies.

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

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

**HONORABLE BOBBY JINDAL, GOVERNOR  
HONORABLE JOHN A. ALARIO, JR., PRESIDENT,  
AND MEMBERS OF THE SENATE  
HONORABLE CHARLES E. "CHUCK" KLECKLEY, SPEAKER,  
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES  
STATE OF LOUISIANA**

March 6, 2014, except for the Schedule of  
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December 20, 2013  
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**Report on Schedule of Expenditures of Federal Awards  
Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana as of and for the year ended June 30, 2013, 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 20, 2013, which contained unmodified opinions on those financial statements.

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

## Schedule A

Summary of Auditor's Results  
For the Year Ended June 30, 2013



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

Summary of Auditor's Results  
For the Year Ended June 30, 2013

***Financial Statements***

---

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

Internal control over financial reporting:

Material weakness(es) identified?   X   yes        no

Significant deficiency(ies) identified?   X   yes        none reported

Noncompliance material to financial statements noted?        yes   X   no

***Federal Awards***

---

Internal control over major programs:

Material weakness(es) identified?   X   yes        no

Significant deficiency(ies) identified?   X   yes        none reported

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

<u>Unmodified for all major programs except for:</u>	<u>Opinion</u>
93.767 - Children's Health Insurance Program	Qualified
CDBG - State-Administered CDBG Cluster	Qualified
Medicaid Cluster	Qualified
WIA Cluster	Qualified

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

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

Auditee qualified as low-risk auditee?        yes   X   no

(Continued)

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

***Federal Awards (Cont.)***

---

Identification of major programs:

CFDA Number - Name of Federal Program or Cluster

10.558 - Child and Adult Care Food Program  
 Child Nutrition Cluster  
 Food Distribution Cluster  
 SNAP Cluster  
 CDBG - State-Administered CDBG Cluster  
 15.668 - Coastal Impact Assistance Program  
 17.225 - Unemployment Insurance  
 WIA Cluster  
 Highway Planning and Construction Cluster  
 81.041 - State Energy Program  
 84.032 - FFEL - Guaranty Agencies  
 84.367 - Improving Teacher Quality State Grants  
 School Improvement Grants Cluster  
 Special Education Cluster (IDEA)  
 Title I, Part A Cluster  
 93.563 - Child Support Enforcement  
 93.658 - Foster Care - Title IV-E  
 93.667 - Social Services Block Grant  
 93.767 - Children's Health Insurance Program  
 93.917 - HIV Care Formula Grants  
 CCDF Cluster  
 Medicaid Cluster  
 TANF Cluster  
 Student Financial Assistance Cluster  
 97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)  
 97.039 - Hazard Mitigation Grant  
 97.067 - Homeland Security Grant Program  
 Research and Development Cluster

(Concluded)

## Schedule B

Financial Statement Findings  
For the Year Ended June 30, 2013

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

**Page No.**

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

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

**2013-FS-001 - Inaccurate Annual Fiscal Reports**

Condition:

The Office of Finance and Support Services (OFSS) submitted inaccurate Annual Fiscal Reports (AFR) for the Division of Administration (DOA) and Louisiana Correctional Facilities Corporation (LCFC) for the fiscal year ended June 30, 2013. The following errors were noted:

- Community Development Block Grant awards were incorrectly recorded twice in the operating and capital grants note disclosure for the DOA resulting in a \$25.8 million overstatement.
- Capital lease receivables and bond issue costs for LCFC totaling \$15.2 million were incorrectly classified as current assets instead of noncurrent assets.
- Disbursements on DOA's Schedule of Non-State Sub-recipients of Major Federal Programs were understated by \$31.6 million.
- DOA's Schedule of Expenditures of Federal Awards (SEFA) recap was not prepared in accordance with the Office of Statewide Reporting and Accounting Policy's (OSRAP) instructions. The recap was submitted on an incorrect form and included incorrect program and cluster names.

Criteria:

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

Cause:

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

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

Effect:

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

Recommendation:

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

Management's Response:

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

**HOMELAND SECURITY AND EMERGENCY**  
**PREPAREDNESS, GOVERNOR'S OFFICE OF**

**2013-FS-002 - Inadequate Preparation of Federal Schedules**

Condition:

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) Schedule of Non-State Entity Subrecipients of Major Federal Programs (Schedule 8-4) and SEFA were inaccurately prepared.

The Schedule 8-4 included payments totaling \$41,440,139 in error. In addition, the Schedule 8-4 did not include expenditures totaling \$4,865,418 for various subrecipients. These errors resulted in a net overstatement of \$36,574,721.

Audit procedures on the SEFA identified the following errors:

- Expenditures reported for the Hazard Mitigation Program (CFDA 97.039) were overstated by \$5,189,375.
- The schedule did not include expenditures totaling \$4,982,611 for the 2009 Severe Repetitive Loss grants (CFDA 97.110).

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

- Expenditures totaling \$454,634 relating to the Emergency Management Assistance Compact under the Public Assistance (CFDA 97.036) and National Incident Management System (CFDA 97.107) programs were not included and reported separately as being received from a pass-through entity.
- The Homeland Security Grant Program (CFDA 97.067) was incorrectly reported as a cluster.
- The reconciliation between the SEFA and the financial statements included unsupported adjustments.
- Expenditures of \$266,884 for the 2012 Homeland Security Grant Program (CFDA 97.067) were incorrectly reported as Emergency Management Performance Grants (CFDA 97.042).

Criteria:

OMB Circular A-133 requires entities expending federal awards to prepare appropriate financial statements, including the SEFA in accordance with Subpart C, Section 310. Good internal control over financial reporting should include adequate procedures to record, process, and transmit financial data needed to prepare accurate and complete federal schedules and a review process that will identify and correct preparation errors before submitting those schedules to the Division of Administration, Office of Statewide Reporting and Accounting Policy for inclusion in the state's Single Audit report.

Cause:

Fiscal year 2013 was the first year that the Department of Public Safety and Corrections - Public Safety Services (DPS) was responsible for preparing GOHSEP's federal schedules. DPS and GOHSEP management did not coordinate their efforts to develop an adequate review process to ensure that the federal schedules were accurately presented.

Effect:

Inadequate preparation of federal schedules increases the risk of errors occurring in the state's Single Audit report.

Recommendation:

Management should properly prepare and review GOHSEP's federal schedules to identify and correct errors before submission for inclusion in the Single Audit report.

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

Management's Response:

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

**LOUISIANA WORKFORCE COMMISSION**

**2013-FS-003 - Control Weaknesses over Information Technology**

Condition:

The Louisiana Workforce Commission (LWC) did not maintain adequate controls over its information technology (IT) systems, which processed revenues of approximately \$387 million and expenses of approximately \$340 million during the fiscal year ended June 30, 2013. The following control weaknesses existed:

- LWC did not consistently follow policies and procedures for changes to its systems and data.
- LWC's Unemployment Insurance (UI) test system did not match the live system.
- LWC's internal audit department did not perform any IT audits during fiscal year 2013.
- LWC lacked an adequate Disaster Recovery Plan during fiscal year 2013.

Criteria:

Our evaluation of LWC's IT controls was based on best practices, as defined by *Control Objectives for Information Technology*, a framework developed by the Information Systems Audit and Control Association.

Cause:

- LWC did not segregate duties to the extent possible.
- LWC did not dedicate adequate budget to upgrade the UI test system.
- The internal audit department does not currently have the skills to evaluate IT systems.
- LWC did not regularly update its Disaster Recovery Plan based on results of testing, system changes, and new risks.



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

Effect:

- IT personnel could potentially make system changes without appropriate oversight or documentation.
- LWC's ability to test changes to the UI system before those changes are placed in operation is restricted.
- LWC was unable to evaluate high risk areas identified by internal audit.
- The existing disaster recovery plan did not ensure mainframe hardware was available or address all critical aspects of LWC's IT systems.

Recommendation:

We recommend that management dedicate the time and resources to resolve the identified weaknesses:

- Management should segregate duties to the extent possible.
- Management should implement and enforce documentation policies for system changes and monitor those changes on a regular basis.
- Management should upgrade the UI test system to match the live system.
- Management should provide additional IT training to its internal audit department.
- Management should regularly update its Disaster Recovery Plan based on results of testing, system changes, and new risks.

Management's Response:

Management concurred with the finding and recommendation and provided a corrective action plan (see B-46).

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

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

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

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## Schedule C

Federal Award Findings  
and Questioned Costs  
For the Year Ended June 30, 2013

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

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

**2013-001 - Inaccurate Federal Program Billing**

**Award Years: 2012, 2013**

**Award Numbers: G1201LACCDF, G1301LACCDF**

**Compliance Requirement: Allowable costs/cost principles**

	<b>Questioned Costs</b>
<b>93.563 Child Support Enforcement</b>	<b>None Noted</b>
<b><u>SNAP Cluster:</u></b>	<b>None Noted</b>
<b>10.551 Supplemental Nutrition Assistance Program</b>	
<b>10.561 State Administrative Matching Grants for the             Supplemental Nutrition Assistance Program</b>	
<b><u>CCDF Cluster:</u></b>	<b>45,303*</b>
<b>93.575 Child Care and Development Block Grant</b>	
<b>93.596 Child Care Mandatory and Matching Funds of the CCDF</b>	
	<b><u>\$45,303</u></b>

\*Unable to determine the allocation of questioned costs by program within the CCDF Cluster.

**Condition:**

The Department of Children and Family Services (DCFS) did not properly bill its indirect costs to three federal programs.

**Criteria:**

Indirect costs are subject to the provisions of the Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, which states that costs are allowable if they are allocated to a particular program to the extent of the relative benefits received.

**Cause:**

The billing error occurred because DCFS inadvertently allocated case review costs to the Child Care and Development Fund (CCDF) program rather than to the Supplemental Nutrition Assistance Program (SNAP) and the Child Support Enforcement (CSE) program.

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

Effect:

The error resulted in overbilling the CCDF program by \$45,303, underbilling the SNAP by \$14,389, and underbilling the CSE program by \$30,914. The \$45,303 overbilled to the CCDF represents questioned costs.

Recommendation:

DCFS should adjust future reimbursements to correct the error and should better monitor its allocation of indirect costs in the future.

Management's response and corrective action plan:

Management concurred with the finding and recommendations and outlined a plan of corrective action (B-9).

**U.S. DEPARTMENT OF AGRICULTURE**

**AGRICULTURE AND FORESTRY, DEPARTMENT OF**

**2013-002 - Inadequate Subrecipient Monitoring**

**Award Year: 2013**

**Award Number: Various**

**Compliance Requirements: Reporting, Subrecipient monitoring**

**Food Distribution Cluster:**

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

**Questioned  
Costs**

---

**None Noted**

Condition:

The Louisiana Department of Agriculture and Forestry (LDAF) did not adequately monitor the Emergency Food Assistance Program's (CFDA 10.568/10.569) five subrecipients who received food commodities and administrative cost reimbursements totaling \$8,908,834 and administrative cost reimbursements totaling \$1,141,283, respectively, during the fiscal year ended June 30, 2013.

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

Our audit procedures disclosed the following areas of noncompliance with federal regulations:

- LDAF did not ensure subrecipients' audits were completed within nine months of the subrecipients' fiscal year-ends.
- LDAF did not document the date subrecipients' audit reports were received or its review of the reports and did not issue management decision letters within six months after receipt of the audit reports.
- Although LDAF determined no excess inventory was maintained in subrecipients' storage facilities, it did not submit the required reports to the federal government indicating no excessive inventories were held.

Criteria:

The Code of Federal Regulations [7 CFR 247.34 and 251.10(e)] requires state agencies to monitor the operations to ensure the program is being administered in accordance with federal and state requirements. State agencies must establish a management review system to ensure that local agencies, subdistributing agencies, and other agencies conducting program activities meet program requirements and objectives.

Part 3, Section M of OMB Circular A-133 *Compliance Supplement* requires pass-through entities to (1) ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipients' fiscal years have met the audit requirements of OMB Circular A-133 and that the required audits are completed within nine months of the end of the subrecipients' audit period; (2) issue a management decision on audit findings within six months after receipt of the subrecipient's audit report; and (3) ensure the subrecipient takes timely and appropriate corrective action on all audit findings.

In addition, 7 CFR 250.17(a) requires a state agency to submit semiannual reports of excessive inventories of donated foods on federal form FNS-155.

Cause:

LDAF did not implement adequate procedures to ensure subrecipients' audit reports were completed and submitted within nine months of their respective fiscal year-ends; management decisions were issued within six months after receipt of the audit reports; and subrecipients took timely and appropriate corrective action. In addition, LDAF did not submit required semiannual excessive inventory reports.

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

Effect:

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

Recommendation:

Management should implement procedures to ensure subrecipients' audit reports are received and reviewed, management decisions are issued timely, and subrecipients have taken timely and appropriate corrective action as required by federal regulations. In addition, management should implement procedures to ensure required semiannual excessive inventory reports are submitted.

Management's response and corrective action plan:

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

**CHILDREN AND FAMILY SERVICES, DEPARTMENT OF**

**2013-003 - Improper Employee Activity in Federal Programs**

**Award Year: 2013**

**Award Number: 6LA400102**

**Compliance Requirements: Allowable costs/cost principles,  
 Eligibility**

		<u>Questioned Costs</u>
<b><u>SNAP Cluster:</u></b>		
<b>10.551</b>	<b>Supplemental Nutrition Assistance Program</b>	<b>\$2,710</b>
<b>10.561</b>	<b>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</b>	<b>None Noted</b>
		<b><u>\$2,710</u></b>

Condition:

The DCFS Fraud and Recovery Unit identified improper activity by three employees who received benefits under the Supplemental Nutrition Assistance Program (SNAP) and Disaster SNAP. The employees, who are no longer employed by DCFS, were cited for Intentional Program Violations as follows:

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

- One employee did not report DCFS employment during the re-determination review for SNAP benefits and improperly received \$2,109 in benefits.
- One employee did not accurately report household income on the Disaster SNAP application and improperly received \$793 in benefits.
- One employee did not report DCFS employment on the Disaster SNAP application and improperly received \$200 in benefits.

Criteria:

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

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

Cause:

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

Effect:

While the employees' actions resulted in noncompliance with federal award requirements, all ordered restitutions have been properly reported to the U.S. Department of Agriculture. Amounts not recouped by DCFS as of June 30, 2013, totaled \$2,710 and represent questioned costs.

Recommendation:

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

Management's response and corrective action plan:

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

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

**PUBLIC HEALTH, OFFICE OF**

**2013-004 - Lack of Control over State Administrative Expenses**

**Award Years: 2012, 2013**

**Award Number: 6LA810872**

**Compliance Requirement: Matching, level of effort, earmarking**

	<b>Questioned Costs</b>
<b><u>Food Distribution Cluster:</u></b>	
<b>10.565 Commodity Supplemental Food Program</b>	<b>\$50,792</b>

Condition:

The Office of Public Health (OPH) overspent the amount approved for state administrative expenses by \$50,792 resulting in questioned costs and noncompliance with federal program regulations. OPH received federal grant approval to use \$128,540 for state administrative expenses in the Commodity Supplemental Food Program (CSFP) (CFDA 10.565), but used \$179,332.

Criteria:

According to CSFP earmarking regulations, all administrative funds provided to state agencies must be passed through to local agencies, except that a state agency may retain for its own use an amount determined according to a formula that reaches a maximum of \$30,000. However, state agencies may retain additional administrative funds for their own use if they receive approval from the U.S. Department of Agriculture Food and Nutrition Service, Regional Office.

Cause:

While OPH program management was aware of the federal requirement, OPH fiscal services management was not and continued charging administrative expenses to the federal grant after the approved amount was reached.

Effect:

The lack of internal control resulted in noncompliance with federal program regulations and questioned costs of \$50,792 that may have to be returned to the federal grantor.

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

Recommendation:

OPH management should establish controls to ensure that the approved state administrative expense amount is not exceeded.

Management's response and corrective action plan:

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

**2013-005 - Lack of Monitoring over Food Storage  
and Distribution Activities**

**Award Years: 2012, 2013**

**Award Number: 6LA810872**

**Compliance Requirement: Subrecipient monitoring**

**Food Distribution Cluster:**

**10.565 Commodity Supplemental Food Program**

**Questioned  
Costs**

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**None Noted**

Condition:

OPH failed to conduct required on-site reviews to adequately monitor the food storage and distribution activities of its contracted local agency, Catholic Charities Food for Families/Philmat, for the CSFP (CFDA 10.565). OPH provided \$17,644,811 in food commodities through the program during fiscal year 2013.

Criteria:

Federal regulation (7 CFR 247.34) requires that OPH perform on-site reviews of the local agency and all storage facilities used by the local agency at least once every two years. In addition, OPH's state plan for the program requires that state personnel evaluate each food distribution site once every two years. The on-site reviews would monitor program operations and compliance including participant eligibility, certification procedures, nutrition education, civil rights compliance, food storage practices, inventory controls, and financial management systems.

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

Cause:

OPH could not produce documentation showing that any of the required on-site reviews were conducted.

Effect:

The program is not compliant with federal regulations and may not be operating effectively and providing food only to eligible participants. Since the number of program participants is capped by the federal grantor, any inefficiency in operations could limit the services and food commodities provided to other needy residents.

Recommendation:

OPH should establish procedures to ensure that on-site reviews are performed as required by federal regulations and the OPH state plan.

Management's response and corrective action plan:

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

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

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

**2013-006 - Inadequate Grant Recovery of Homeowners**  
**Assistance Program Awards**

**Award Year: Various**

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

**Compliance Requirement: Eligibility**

**CDBG - State-Administered CDBG Cluster:**

**14.228 Community Development Block Grants/State's Program  
 and Non-Entitlement Grants in Hawaii**

**Questioned  
 Costs**

**\$100,831,446\***

\* This amount includes approximately \$54 million in remaining questioned costs reported in 2012.



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

Condition:

Through a post review of applicant eligibility for the Community Development Block Grant (CDBG) (CFDA 14.228), Homeowners Assistance Program (HAP), the Division of Administration (DOA), Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified ineligible awards for 2,035 homeowners totaling \$98.2 million. In addition, our review of 60 HAP awards not identified as ineligible during the post review process disclosed that 35 (58%) of these homeowners with awards totaling \$2.6 million had not provided adequate evidence of compliance with one or more award covenants to the DOA, OCD/DRU as required. Because the ineligible awards identified for grant recovery have not been recovered as of June 30, 2013, and OCD has not initiated grant recovery from any of these 35 additional homeowners, we consider these awards totaling \$100.8 million as questioned costs.

Our review of 60 homeowners disclosed the following:

- Twenty-seven (45%) homeowners failed to provide evidence that the damaged home has been repaired and re-occupied or a replacement property was purchased and occupied. OCD requires the homeowner to provide a current utility statement (electric, water, trash, cable, landline phone, or gas line) in the homeowner's name with usage noted as evidence of compliance.
- Twenty-eight (47%) homeowners failed to provide their homeowners insurance policy declaration page as evidence of homeowners insurance.
- Twenty-one (54%) of 39 homeowners whose homes are located in a flood zone failed to provide the flood policy declaration page as evidence of flood insurance. This requirement was not applicable for 21 homeowners in our sample since their homes were not located in a flood zone.
- Fifteen (71%) of 21 homeowners who received additional awards to elevate their property failed to provide the initial and final elevation certificates as evidence that their homes were elevated. This requirement was not applicable to 39 homeowners who did not receive elevation awards.

Criteria:

In response to hurricanes Katrina and Rita, the state was awarded approximately \$9.5 billion to administer the 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.

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

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 homeowners 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 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-close reviews. Individual homeowner awards are generally 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 addition, 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.

OCD has prioritized award recovery for homeowners determined to be ineligible because of suspected fraud or duplication of benefits. OCD has implemented additional procedures in efforts to assist other award recipients in becoming compliant with the covenant requirements. In July 2013, HUD approved three Action Plan amendments that provide additional options for HAP participants who have not yet returned to their homes. The additional options allow the review of awards to determine if any unmet needs or additional assistance is necessary for participants to return home.

Effect:

OCD's failure to recover benefits from noncompliant homeowners could result in disallowed costs. The state could be liable for repayment of ineligible 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 post-close review process to identify awards to be placed in recovery and continue its recovery efforts to collect those awards determined to be ineligible. In addition, we recommend that OCD continue to identify those recipients who misspent awarded funds and initiate grant recovery. We continue to caution that the longer grant recovery is postponed, the

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

less chance the state has to recover award payments from recipients who did not spend the money appropriately.

Management's response and corrective action plan:

OCD concurs with the recommendation and continues to identify awards to be placed in recovery as well as its recovery efforts to collect those awards determined to be ineligible. In addition, management states it will continue to work with HUD to modify program procedures/requirements to resolve grant compliance issues to reduce or eliminate the need to recapture funds from homeowners (B-20).

**2013-007 - Inadequate Recovery of Small Rental  
 Property Program Loans**

**Award Year: Various**

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

**Compliance Requirement: Eligibility**

**CDBG – State-Administered CDBG Cluster:**

**14.228 Community Development Block Grants/State's Program  
 and Non-Entitlement Grants in Hawaii**

**Questioned  
 Costs**

**\$46,713,476\***

\* This amount includes approximately \$18 million in remaining questioned costs reported in 2012.

Condition:

The DOA, OCD/DRU, identified property owners with 549 Small Rental Property Program (SRPP) loans totaling \$46,113,043 who failed to comply with one or more of their loan agreement requirements and were assigned loan recovery status. Our review of 56 property owners with SRPP loans in non-recovery status, disclosed that eight (14.29%), with loans totaling \$600,433, failed to provide adequate evidence of compliance with one or more loan agreement requirements, which indicates a potential default on the loans. Because these property owners have not provided evidence of compliance with the loan agreement and because OCD has not recovered any loans, we consider these amounts totaling \$46,713,476 to be questioned costs, which if disallowed could be due back to the federal grantor. SRPP loans at June 30, 2013, total \$407 million, including those in recovery status.

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

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that 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 \$663 million to the SRPP, as part of the Road Home program. In accordance with the state's Housing and Urban Development approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower-income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property owners are required to accept limitations on rents and incomes of renters during an affordability period 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., declare loan defaulted and demand 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:

Policies and procedures were developed and implemented in November 2009 to identify property owners who fail to comply with loan agreements and OCD began implementing the SRPP Non-Compliance Mitigation Plan, which addresses loan recovery, loan modification, and property recovery for noncompliant property owners in May 2012. However, as of September 2013, OCD has not yet recovered loans for any noncompliant property owner.

Effect:

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

Recommendation:

OCD should continue implementing the SRPP Non-Compliance Mitigation Plan and begin recovering loans from property owners who fail to comply with program requirements.

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

Management's response and corrective action plan:

Management recognized in its response that the property owners identified in the finding are noncompliant or lacked adequate evidence of compliance at June 30, 2013. Management further stated that it is assisting noncompliant property owners to bring them into compliance and is implementing a case-by-case review process to evaluate various factors when determining the actions to be taken on noncompliant property owners (B-24).

**U.S. DEPARTMENT OF LABOR**

**LOUISIANA WORKFORCE COMMISSION**

**2013-008 - Inadequate Subrecipient Monitoring  
for Workforce Investment Act Cluster**

**Award Year: Various**

**Award Number: Various**

**Compliance Requirement: Subrecipient monitoring**

		<b>Questioned Costs</b>
<u><b>WIA Cluster (including ARRA):</b></u>		<hr/> <b>None Noted</b>
<b>17.258</b>	<b>WIA Adult Program</b>	
<b>17.259</b>	<b>WIA Youth Activities</b>	
<b>17.260</b>	<b>WIA Dislocated Workers</b>	
<b>17.278</b>	<b>WIA Dislocated Worker Formula Grants</b>	

Condition:

For the second consecutive audit, the Louisiana Workforce Commission (LWC) did not complete desk reviews or on-site monitoring reviews for any of the 18 subrecipients of the Workforce Investment Act (WIA) cluster program (CFDA 17.258, 17.259, 17.260, and 17.278). WIA program expenditures totaled \$36 million during fiscal year 2013. Of this amount, approximately \$30.5 million, including \$419,201 in American Recovery and Reinvestment Act funds, was provided to subrecipients who were not adequately monitored.

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

Criteria:

The CFR [20 CFR 667.410(b)(2) and (b)(3)] requires that LWC's monitoring system provide for annual onsite monitoring reviews of its subrecipients' compliance with the federal uniform administrative requirements and include reviews of its subrecipients' fiscal and administrative functions. LWC requested a partial waiver of this requirement and on December 12, 2012, received a response from the U.S. Department of Labor (USDOL), allowing LWC to operate a pilot effort in which LWC would conduct a desk review in lieu of on-site monitoring in two Local Workforce Investment Areas for one year. USDOL approved this pilot effort through June 30, 2014. However, LWC did not perform any desk reviews or on-site monitoring reviews during fiscal year 2013.

Cause:

LWC management indicated that a significant reduction in federal funding for fiscal year 2012 and fiscal year 2013 did not allow them to continue performing the on-site monitoring reviews.

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

**U.S. DEPARTMENT OF TRANSPORTATION**

**TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF**

**2013-009 - Inadequate Controls over Change Order Approvals**

**Award Year: Various**

**Award Number: Various**

**Compliance Requirement: Special tests and provisions**

	<b>Questioned Costs</b>
<b><u>Highway Planning and Construction Cluster (including ARRA):</u></b>	<b>None Noted</b>
<b>20.205 Highway Planning and Construction</b>	

**Condition:**

The Department of Transportation and Development (DOTD) did not obtain the required approval of the Federal Highway Administration (FHWA) for four of the 86 (5%) change orders tested, totaling \$326,937, for Highway Planning and Construction program projects. In addition, DOTD did not maintain accurate information in its project management system related to required federal oversight for 54 of the 619 (9%) change orders tested. This is the fourth consecutive year we have reported weaknesses in DOTD's controls over change order approvals.

**Criteria:**

Title 23 CFR Section 635.121 requires the state transportation department to obtain FHWA approval of all major change orders. Good internal controls require project information to be maintained to provide reliable data for DOTD to appropriately manage projects and ensure compliance with laws and regulations.

**Cause:**

These exceptions were caused by errors in preparation of the change orders by project engineers not correctly including the FHWA area representative on the list of required authorizations and by the insufficient review of project information entered into the project management system for accuracy.

**Effect:**

Failure to obtain the required FHWA approval could result in reduced federal participation, increased costs to the state, and noncompliance with federal regulations. Inaccurate data in the

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

project management system could result in DOTD personnel not obtaining the proper approval or exhausting DOTD's time and efforts to obtain approval for projects in which FHWA approval is not required.

Recommendation:

DOTD should continue to strengthen its controls and provide training to staff to ensure they are aware of state and federal requirements and FHWA approval is obtained for change orders related to federally funded projects. DOTD management should strengthen controls to ensure the data maintained in the project management system indicating required FHWA approvals is accurate. In addition, DOTD should implement monitoring procedures to review the change orders report in Site Manager and determine that FHWA approval was obtained for all applicable change orders.

Management's response and corrective action plan:

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

**2013-010 - Overbilled Indirect Costs**

**Award Year: 2013**

**Award Number: Various**

**Compliance Requirement: Allowable costs/cost principles**

	<b>Questioned Costs</b>
<b><u>Highway Planning and Construction Cluster:</u></b>	<b>\$144,228</b>
<b>20.205 Highway Planning and Construction</b>	

Condition:

DOTD effectively double-counted audit costs in its indirect cost rate proposal.

Criteria:

An agreement between the State of Louisiana and the U.S. Department of Health and Human Services prohibits state agencies from directly charging these audit costs to federal programs. To recoup these costs, state agencies are to prepare an indirect cost rate proposal that includes only the amount of audit costs allowed by the Statewide Cost Allocation Plan (SWCAP). Federal regulations require refunds to be made if proposals are later found to have included costs that are unallowable.



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

Cause:

DOTD included both the audit costs paid during fiscal year 2013 and the audit costs per the SWCAP, resulting in overbillings to the FHWA for the Highway Planning and Construction Cluster for fiscal year 2013.

Effect:

Including both paid audit costs and audit costs per the SWCAP resulting in an overstated indirect cost rate and overbillings of \$144,228 which may need to be repaid to the federal government.

Recommendation:

DOTD should implement effective controls to ensure indirect cost rate proposals are accurately prepared and reviewed to reduce the risk of noncompliance with federal requirements and improper federal billings.

Management's response and corrective action plan:

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

**U.S. DEPARTMENT OF EDUCATION**

**DELGADO COMMUNITY COLLEGE**

**2013-011 - Title IV Funds Not Returned**

**Award Year: 2013**

**Award Numbers: P063P122530, P268K132530**

**Compliance Requirement: Special tests and provisions**

**Student Financial Assistance Cluster:**

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

**Questioned  
Costs**

**\$600**

**3,803**

**\$4,403**

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

Condition:

Delgado Community College (college) did not return \$4,403 of federal Title IV funds to the U.S. Department of Education. A test of 16 students who withdrew from the college revealed that the college did not return the related federal funds for six of these students.

Criteria:

The CFR [Title 34, Chapter VI, Part 668.22(j)(1)] requires the college to return the program funds within 45 days of the determination date of withdrawal, and Part 668.22(4)(2) requires the college to determine the date of withdrawal within 30 days after the period of enrollment.

Cause:

These exceptions occurred because of a lack of monitoring current policies caused by turnover with key management personnel in the Office of Financial Aid, resulting in a temporary disruption of operational continuity.

Effect:

As a result, the college did not comply with federal regulations and may be subject to sanctions, up to and including termination of program participation.

Recommendation:

Management should ensure that current policies are effectively monitored and return these funds to the U.S. Department of Education.

Management's response and corrective action plan:

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

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

**EDUCATION, DEPARTMENT OF**

**2013-012 - Noncompliance with Office of Management  
and Budget Circular A-87 Cost Principles**

**Award Years: 2011, 2012**

**Award Number: Various**

**Compliance Requirement: Allowable costs/cost principles**

	<u>Questioned Costs</u>
<b><u>Elementary and Secondary Education Act of 1965 (ESEA)</u></b>	
<b><u>Consolidated Administrative Funds:</u></b>	<b>\$72,520*</b>
84.011 Migrant Education - State Grant Program	
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth	
84.287 Twenty-First Century Community Learning Centers	
84.358 Rural Education	
84.365 English Language Acquisition State Grants	
84.367 Improving Teacher Quality State Grants	
<b><u>Title I, Part A Cluster:</u></b>	
84.010 Title I Grants to Local Educational Agencies	
<b><u>Title I, Part A Cluster:</u></b>	<b>23,436</b>
84.010 Title I Grants to Local Educational Agencies	
<b><u>Special Education Cluster (IDEA):</u></b>	<b>227</b>
84.173 Special Education - Preschool Grants (IDEA Preschool)	
	<b><u>\$96,183</u></b>

\*Unable to determine the allocation of questioned costs by program.

**Condition:**

For the second consecutive year, the Department of Education (DOE) did not properly allocate federal payroll expenditures to the correct federal programs in accordance with the completed employee certifications. This resulted in \$96,183 in overcharges to the programs which may have to be returned to the federal government.

In a test of payroll certifications for 36 employees, the cost distribution reports for eight (22%) did not agree to the federal program and percentage charged per the certifications, resulting in overcharges to the programs totaling \$96,183. The Title I Grants to Local Educational Agencies (CFDA 84.010) and Special Education - Preschool Grants (CFDA 84.173) programs and the Elementary and Secondary Education Act (ESEA) Consolidated Administrative Funds (various ESEA programs) were charged \$23,436; \$227; and \$72,520, respectively, for payroll expenditures that did not match the employees' documented work effort.

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

Also, in a test of 19 employees with system coding changes during the year, DOE did not maintain a properly completed payroll coding change form to support the cost distribution changes made for any of the 19 (100%) employees tested.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, states that where employees work on multiple cost objectives, a distribution of their salaries or wages must be supported by personnel activity reports that account for the total activity for which an employee is actually compensated. DOE policies and procedures require that (1) supervisors routinely monitor employees' actual effort; (2) payroll coding change request forms are completed when necessary; (3) human resources personnel adjust the coding in the payroll system when an employee's cost distribution changes; and (4) administrative personnel update payroll certifications based upon the cost distribution changes.

Cause:

The exceptions noted resulted from insufficient communication of system coding changes between DOE personnel and not properly monitoring to ensure that the allocations made in the system agreed with the certifications on file.

Effect:

Failure to properly distribute federal payroll expenditures results in noncompliance with OMB Circular A-87 and questioned costs which could be disallowed by the federal government.

Recommendation:

Management should ensure that (1) payroll expenditures are accurately distributed as certified by the employee; (2) any coding changes are properly communicated to applicable DOE personnel; and (3) payroll coding change forms are properly completed and maintained.

Management's response and corrective action plan:

Management concurred with \$94,326 in questioned costs, but did not concur with the remaining \$1,857 in questioned costs (B-15).

Auditor's additional comments:

Based on our audit documentation, we continue to question these costs of \$1,857.

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

**GRAMBLING STATE UNIVERSITY**

**2013-013 - Return of Title IV Funds**

**Award Year: 2013**

**Award Numbers: PO63P111511, PO268K111511**

**Compliance Requirement: Special tests and provisions**

	<u>Questioned Costs</u>
<b><u>Student Financial Assistance Cluster:</u></b>	
84.063 Federal Pell Grant Program	\$904
84.268 Federal Direct Student Loans	14,088
	<u>\$14,992</u>

Condition:

Grambling State University (university) did not return \$14,992 of federal Title IV funds to the U.S. Department of Education within the time frames allowed by the Title IV programs. A test of 49 students who withdrew from the university revealed that the university did not determine the unofficial withdrawal dates for 43 students within the required 30 days. The university did not return the related federal funds for eight of these students within 45 days of determining the withdrawal dates. This is the fifth consecutive year we have reported control weaknesses relating to the return of Title IV funds.

Criteria:

The CFR [Title 34, Chapter VI, Part 668.22(j)(1)] requires the college to return the program funds within 45 days of the determination date of withdrawal, and Part 668.22(4)(2) requires the college to determine the date of withdrawal within 30 days after the period of enrollment.

Cause:

These exceptions occurred because the university did not have a uniform process to verify the last dates of attendance. Also, the university does not have a policy requiring faculty to provide timely attendance information for students who have unofficially withdrawn from the university.

Effect:

As a result, the university did not comply with federal regulations and may be subject to sanctions, up to and including termination of program participation.

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

Recommendation:

Management should evaluate the coordination between its accounting and provost personnel to better streamline the refund process. Management should also establish specific procedures requiring faculty to update attendance records in the Banner information system for all students receiving non-passing grades before final grades will post. Going forward, management should perform periodic checks to determine whether refund procedures continue to operate effectively.

Management's response and corrective action plan:

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

**SOUTH LOUISIANA COMMUNITY COLLEGE**

**2013-014 - Inadequate Administration of Federal  
 Pell Grant Program Funds**

**Award Year: 2013**

**Award Numbers: P063P127798, P063P125745**

**Compliance Requirements: Cash management, Eligibility**

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

**Questioned  
 Costs**  


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**None Noted**

Condition:

South Louisiana Community College (SLCC) did not perform timely eligibility determinations for 42 students with maximum potential awards totaling \$120,019 of Federal Pell Grant Program (CFDA 84.063) funds. In addition, the college did not perform required periodic reconciliations which could delay or compromise SLCC's ability to receive future Pell Grant funds.

The required reconciliation of SLCC's records of Pell Grant disbursements to the U.S. Department of Education's systems, which identified \$366,244 of unresolved differences, was performed at the end of the academic year, rather than periodically as required by the *Student Financial Aid Handbook*. Federal guidance recommends that Pell be reconciled monthly.

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

Criteria:

Federal regulations require that the college administer program funds with adequate checks and balances in its system of internal controls (34 CFR 668.16c1). *Student Financial Assistance Handbook*, volume 4, chapter 2 states that reconciliation is a process that a school must perform in operating the Federal Student Aid (FSA) programs and reconciliation should be performed periodically. *The Blue Book*, volume 5, chapter 8 states that reconciliation is the process by which a school reviews and compares FSA program funds (i.e., Pell) recorded on the U.S. Department of Education's systems with the information in the school's internal records. Through reconciliation, disbursement and cash discrepancies are identified and resolved in a timely manner to ensure the school meets all regulatory requirements. At a minimum, the school should reconcile its FSA financial records monthly.

Cause:

SLCC did not have adequate procedures in place to identify students that required further processing to determine whether all eligibility requirements were met and did not have adequate procedures in place to reconcile its records to the U.S. Department of Education's systems.

Effect:

Students who may have been eligible did not receive these funds, which could impair the students' ability to obtain higher education. In addition, the untimely reconciliations could delay or compromise SLCC's ability to receive future Pell Grant funds. Also, failure to adequately perform timely eligibility determinations and reconciliations results in noncompliance with federal regulations and may subject SLCC to sanctions, up to and including termination of program participation.

Recommendation:

Management should develop and implement procedures to ensure that Pell Grant eligibility determinations are made for all students. In addition, management should implement procedures to reconcile its records of Pell Grant disbursements to the U.S. Department of Education's systems at least monthly as recommended by federal guidelines and resolve identified differences.

Management's response and corrective action plan:

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

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

**2013-015 - Late Return of Federal Pell Grant Program Funds**

**Award Year: 2013**

**Award Numbers: P063P127798, P063P125745**

**Compliance Requirement: Special tests and provisions**

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

**Questioned  
Costs**  


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**None Noted**

**Condition:**

For the sixth consecutive audit, SLCC did not maintain sufficient controls over the Federal Pell Grant Program (CFDA 84.063) to perform the return of funds calculation timely and to ensure the timely return of funds or post-withdrawal disbursement when a student withdraws.

For seven of the eight (88%) Pell Grant students tested for the spring 2013 semester who did not earn 100% of Pell funds, SLCC did not return Pell Grant funds totaling \$1,941 to the U.S. Department of Education or issue post-withdrawal disbursements totaling \$5,436 to these students within the required 45-day period after the institution should have determined that the students had withdrawn from classes. The late returns ranged from three to 138 days after the required 45-day period.

**Criteria:**

Title 34 CFR 668.22(j) states that when a recipient of Title IV grant withdraws from the institution during a payment period, the institution must return the amount of Title IV grant for which it is responsible as soon as possible but no later than 45 days after the determination date.

Title 34 CFR 668.22 (ii) (B) (1) states that the institution must disburse directly to a student any amount of a post-withdrawal disbursement of grant that is not credited to the student's account. The institution must make the disbursement as soon as possible, but no later than 45 days after the date of determination.

Guidance disseminated by the U.S. Department of Education in Dear Colleague letter GEN 04-03 and revised in Dear Colleague letter GEN 04-12 provides that, for an institution that is required to take attendance, except in unusual instances, the date of the institution's determination that the student withdrew should be no later than 14 days after the student's last date of attendance as determined by the institution from its attendance records.



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 Federal Award Findings and Questioned Costs (Continued)

Cause:

The instructors did not timely input the last date of attendance into Banner for unofficial withdrawals to trigger the return of funds calculation for five of the exceptions noted. Banner did not recognize the “withdrawal” for one student, and the award amount was incorrect in Banner for one student which prevented a post-withdrawal disbursement.

Effect:

Failure to perform the return of funds calculations and process the related returns to the U.S. Department of Education or issue post-withdrawal disbursements to students timely results in noncompliance with federal regulations and may be subject to sanctions, up to and including termination of program participation.

Recommendation:

Management should develop and implement monitoring procedures to ensure that withdrawals are identified within the required timeframe and funds are returned to the U.S. Department of Education or issued to the student as a post-withdrawal disbursement within 45 days of that date, as required by federal guidelines.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-54).

**SOUTHEASTERN LOUISIANA UNIVERSITY**

**2013-016 - Lack of Controls over TRIO Talent Search Program**

**Award Year: 2012**

**Award Number: P044A070678**

**Compliance Requirements: Activities allowed or unallowed,  
 Eligibility, Equipment and real property management**

**TRIO Cluster:**

**84.044 TRIO Talent Search**

**Questioned  
 Costs**

**\$53,945**

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

Condition:

Southeastern Louisiana University (Southeastern) released an internal audit report dated February 20, 2013, on the TRIO-Talent Search program for the grant period September 1, 2010, through August 31, 2012, which showed incomplete applications to support eligibility of student participants, payments to students for time worked during scheduled classes, and missing computer equipment on loan to participating schools. The Talent Search program is a federally funded program to identify and assist individuals from disadvantaged backgrounds who have the potential to succeed in higher education.

The internal auditor's report disclosed the following:

- Southeastern failed to require the proper application forms before providing services for students. In a sample of 150 students, three had incomplete or missing application forms. Of 10 tested against database records, three were listed in the database under the wrong eligibility code. In addition, all 78 student participants from Varnado High School had incomplete applications.
- Two student workers charged hours to the program during scheduled classes on a combined total of 38 occasions, in violation of university policy. This resulted in questioned costs totaling \$576.
- In a sample of 16 movable property items, three were listed in the wrong location and three items listed as off campus were missing. As part of the grant, computer equipment was loaned to schools participating in the program and Southeastern failed to maintain a current inventory of the assets. The scope was expanded to include all property listed off campus and Southeastern was unable to locate any of the 40 items listed as off campus, resulting in questioned costs of \$53,369.

Criteria:

The Higher Education Act of 1965, as amended, Subpart 2, Chapter 1, Section 402A (e) requires the university to obtain income verification documentation to support the eligibility of the applicant.

OMB Circular A-133 Subpart C, Section 300 (b) requires that the university maintain internal control over the federal program that provides reasonable assurance that the university is managing the federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal program.

OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* requires the

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Federal Award Findings and Questioned Costs (Continued)

university to (1) maintain equipment records, (2) take a physical inventory of equipment at least once every two years and reconcile to the equipment records, (3) use an appropriate control system to safeguard equipment, and (4) maintain the property adequately.

According to the Southeastern *Student Worker Handbook*, student workers cannot work when they are scheduled to be in class. The student workers must clock out when scheduled to be in class. At the beginning of each month, the student worker and supervisor must certify the time worked in TimeCentre.

Cause:

Southeastern does not have adequate controls to ensure compliance with federal program regulations and university policies and procedures for participant eligibility, student payroll, and movable property.

Effect:

Failure to follow federal regulations and university policies results in an increased risk of providing services to ineligible students, making improper payments, and misappropriating assets. In addition, noncompliance with program regulations has resulted in \$53,945 in questioned costs, which if disallowed may need to be returned to the federal grantor.

Recommendation:

Southeastern should establish controls for the TRIO Talent Search program to ensure that it adheres to program regulations and university policies related to participant eligibility, student labor, and property control.

Management's response and corrective action plan:

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

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

**UNIVERSITY OF LOUISIANA AT LAFAYETTE**

**2013-017 - Untimely Reporting of Student Enrollment Status**

**Award Year: 2013**

**Award Number: P268K131529**

**Compliance Requirement: Special tests and provisions**

**Questioned  
Costs**

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**None Noted**

**Student Financial Assistance Cluster:**

**84.268 Federal Direct Student Loans**

**Condition:**

The University of Louisiana at Lafayette (UL Lafayette) did not report changes in enrollment status for students receiving Federal Direct Student Loan funds to the National Student Loan Data System (NSLDS) as required by federal regulations.

Our procedures determined two of 10 students tested, who had changes in enrollment status during the fiscal year, had not been reported to NSLDS. One student's enrollment status changes were not reported for the 2012 summer and 2013 spring semesters while the other student's enrollment status change was not reported for the 2013 spring semester. Additional audit procedures determined that none of the changes in enrollment status caused by unofficial withdrawals in the 2013 spring semester were reported.

**Criteria:**

As required by the CFR [Title 34, Chapter VI, Part 682.610(c)], a school shall report the change in enrollment status for students who graduated, withdrew, never attended or ceased to be enrolled on at least a half-time basis to the NSLDS within 60 days of knowledge of a student's status change. A student is considered to have withdrawn from a payment period or period of enrollment if the student ceases attending whether the student notifies the institution officially or does not notify the institution officially, as outlined in the CFR [Title 34, Chapter VI, Part 668.22 (a)(2)(i)(A)].

**Cause:**

UL Lafayette does not have controls in place to ensure reporting of unofficial changes in student enrollment status to the NSLDS.

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 Federal Award Findings and Questioned Costs (Continued)

Effect:

As outlined in the CFR [Title 34, Chapter VI, Part 682.401 (b) (20)] reporting of changes in a student's enrollment status triggers the beginning of the borrower's grace period or the beginning or resumption of the borrower's immediate obligation to make scheduled payments. Lack of reporting changes in a student's enrollment status also delays or prevents the recoupment of loan funds by the federal agency.

Recommendation:

Management should identify students with unofficial changes in enrollment status and report the information to the NSLDS within the required time period to ensure compliance with federal regulations and to ensure timely recoupment of loans. In addition, management should emphasize compliance with federal regulations and report guidelines to the appropriate employees through training and guidance.

Management's response and corrective action plan:

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

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**CHILDREN AND FAMILY SERVICES, DEPARTMENT OF**

**2013-018 - Control Weakness over Temporary  
 Assistance for Needy Families Work Verification Plan**

**Award Years: 2012, 2013**

**Award Numbers: 1302LATANF, 1202LATANF**

**Compliance Requirement: Special tests and provisions**

TANF Cluster:

- 93.558 Temporary Assistance for Needy Families**
- 93.714 ARRA - Emergency Contingency Fund for Temporary  
 Assistance for Needy Families (TANF) State Program**

**Questioned  
 Costs**

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**None Noted**

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

Condition:

For the second consecutive year, the Department of Children and Family Services (DCFS) did not maintain and verify all documentation required under the federal Temporary Assistance to Needy Families (TANF) program cluster, potentially subjecting DCFS to financial penalties from the federal government. Our review of 25 “work eligible” client files revealed that seven (28%) of the files did not contain documentation or verification of the clients’ work activity that was entered into the DCFS job tracking system, as required by federal regulations. For one additional sample item, there was no documentation of work activity in the client file or in the job tracking system.

Criteria:

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

Per OMB Circular A-133, Part 4, the state must maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates.

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

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

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

Cause:

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

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 Federal Award Findings and Questioned Costs (Continued)

Effect:

The federal grantor could assess the state penalties totaling not less than one percent and not more than five percent of the \$113 million adjusted grant award based on the exceptions noted; however, the likelihood of such an assessment is unknown.

Recommendation:

We recommend that DCFS perform a comprehensive review of existing records and perform periodic checks of the completeness of records going forward to ensure compliance with federal documentation requirements.

Management's response and corrective action plan:

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

**2013-019 - Fraudulent Billings by Daycare Owner**

**Award Years: 2007, 2008, 2009, 2010**

**Award Numbers: G-0701LACCDF, G-0801LACCDF,  
 G-0901LACCDF, 0901LACCD7, G-1001LACCDF**

**Compliance Requirement: Allowable costs/cost principles**

	<u>Questioned Costs</u>
<b>93.713 ARRA - Child Care and Development Block Grant</b>	
<b><u>CCDF Cluster:</u></b>	
<b>93.575 Child Care and Development Block Grant</b>	
<b>93.596 Child Care Mandatory and Matching Funds of the CCDF</b>	
	<u><u>\$70,160*</u></u>

\*Unable to determine the allocation of questioned costs by program.

Condition:

The DCFS Fraud and Recovery Unit identified fraudulent billings of \$71,660 submitted by the owner of a daycare receiving funding from the federal Child Care Assistance Program.

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Federal Award Findings and Questioned Costs (Continued)

Criteria:

According to the DCFS daycare provider agreement, falsifying invoices constitutes a violation of the agreement and disqualifies the provider from receiving payments.

Title 67, Part III, Section 5113 of the Louisiana Administrative Code defines an Intentional Program Violation as any act by a Child Care Assistance Program provider that consists of intentionally making a false or misleading statement, or misrepresenting, concealing, or withholding relevant facts.

The Federal Regulation 45 CFR 98.100(d) definition of improper payments includes payments of Child Care grant funds for services not received.

Cause:

The owner of the daycare submitted false claims for reimbursement between April 2007 and September 2009.

Effect:

The owner of the daycare facility pled guilty to one count of false claims, was sentenced to five years of probation, was assessed a fine of \$1,000, and was required to make full restitution. Restitution of \$1,500 was recouped by DCFS by June 30, 2013, resulting in remaining questioned costs of \$70,160.

Recommendation:

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

Management's response and corrective action plan:

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



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 Federal Award Findings and Questioned Costs (Continued)

**2013-020 - Inadequate Controls over Foster Care Program**

**Award Year: 2013**

**Award Numbers: 1201LA1401, 1301LA1401**

**Compliance Requirements: Allowable costs/cost principles,  
Reporting**

	<b>Questioned Costs</b>
<b>93.658 Foster Care - Title IV-E</b>	<b>\$37,323</b>

Condition:

DCFS did not have adequate controls over the federal Foster Care program.

Criteria:

Per OMB Circular A-133, Subpart C, Section 300(b), states should establish internal control over federally funded programs to provide reasonable assurance that the state is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements.

Per OMB Circular A-133, Subpart C, Section 300(a), states should identify in their accounts federal awards received and expended.

Per OMB Circular A-133, Subpart C, Section 300(c), states should comply with laws, regulations, and the provisions of contracts or grant agreements related to each of their federal programs.

Per 45 CFR 1356.60(a)(2), federal financial participation is available at the rate of the federal medical assistance percentage as defined by federal regulations.

Cause:

DCFS used the wrong federal reimbursement percentage and did not properly review supporting documentation when reimbursing the state Office of Juvenile Justice (OJJ) for program costs. Also, DCFS did not separately identify administrative costs in its accounting system when completing quarterly reports.

Effect:

DCFS overpaid OJJ by \$37,323 as of June 30, 2013. Although DCFS subsequently attempted to correct the overpayment, the net impact was a \$7,528 overpayment as of August 2, 2013.

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 Federal Award Findings and Questioned Costs (Continued)

DCFS misclassified Foster Care program expenditures by approximately \$2 million on its quarterly reports. No funds were misused or misspent, and as a result, no funding is owed by the department for this error.

DCFS did not identify cost reimbursement errors relating to OJJ contract payments under the Foster Care program. The specific issues and questioned costs will be disclosed in a separate OJJ procedural report issued by the Legislative Auditor.

Recommendation:

DCFS should recoup the net \$7,528 overpayment from OJJ and should make appropriate corrections on future quarterly reports for the administrative cost errors. Going forward, DCFS should verify the current reimbursement rate before drawing federal funds and make appropriate corrections to its accounting system to ensure accurate federal reporting. DCFS should also modify its reimbursement procedures to address those deficiencies noted in the Legislative Auditor's report on OJJ.

Management's response and corrective action plan:

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

**2013-021 - Noncompliance with TANF Eligibility Requirements**

**Award Years: 2012, 2013**

**Award Numbers: 1202LATANF, 1302LATANF**

**Compliance Requirements: Eligibility, Special tests and provisions**

	<b>Questioned Costs</b>
<u><b>TANF Cluster:</b></u>	
<b>93.558 Temporary Assistance for Needy Families</b>	<b>\$8,036</b>

Condition:

DCFS did not have complete eligibility and related documentation for clients receiving benefits under the federal TANF Cluster. A review of 43 client files revealed that DCFS did not comply with federal documentation requirements as follows:

- Four files did not contain the "Notice of Cooperation with Child Support Enforcement and Agreement to Relinquish Child Support Payments" form.

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 Federal Award Findings and Questioned Costs (Continued)

- One file did not contain a clearance summary sheet or other indication that income was verified.
- One file did not have evidence that the client participated in required work activities.

Criteria:

Per OMB Circular A-133, Part 4, the State Plan provides the specifics on how eligibility is determined in each state. The State Plan requires each applicant/recipient to assign any rights to support to DCFS.

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

Per 42 USC 1320b-7, a state must have in effect an income and eligibility verification system.

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

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

Per 45 CFR 261.14 (a), if an individual refuses to engage in work required under section 407 of the Act [PRWORA], the state must reduce or terminate the amount of assistance payable to the family, subject to any good cause or other exceptions the state may establish.

Cause:

Case workers did not obtain all supporting information needed to validate the applicant's eligibility prior to providing assistance. In one case, required participation in work activities was not verified.

Effect:

Payments related to these exceptions totaled \$8,036 and are considered to be known questioned costs for which the state may be liable. These exceptions increase the risk that clients may receive benefits to which they are not entitled and could result in DCFS having to repay the funds to the federal grantor.

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

Recommendation:

Because of the exceptions noted in a program that disbursed \$148 million during fiscal year 2013, we recommend that DCFS perform a comprehensive review of existing records and perform periodic checks of the completeness of records going forward to ensure compliance with federal documentation requirements.

Management's response and corrective action plan:

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

**HEALTH AND HOSPITALS, DEPARTMENT OF**

**2013-022 - Improper Payments to Non-Emergency Medical  
 Transportation Services Providers**

**Award Year: Not applicable**

**Award Number: Not applicable**

**Compliance Requirement: Activities allowed or unallowed**

	<b>Questioned Costs</b>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$8,488
State Funds	4,468
	<u>\$12,956</u>

Condition:

The Department of Health and Hospitals (DHH) paid claims totaling \$12,956 (\$8,488 federal funds and \$4,468 state match) to providers of Non-Emergency Medical Transportation (NEMT) for services billed to the Medical Assistance Program that were not provided in accordance with established policies, which we consider questioned costs. This is the sixth consecutive year we have reported improper NEMT payments.

A review of 119 claims totaling \$12,956 paid to two providers during calendar year 2012 identified the following errors:

- For 77 (65%) claims tested, the providers did not maintain adequate documentation of the trips provided.

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- Both providers reviewed did not maintain an adequate daily schedule of transports in the records and were also unable to provide all Driver Information Forms (Form MT-8) and Vehicle Inspection Forms (Form MT-9) to verify drivers and vehicles used.

Criteria:

NEMT is defined as transportation for Medicaid recipients to and/or from a provider of Medicaid covered services. The NEMT program's *Provider Manual* requires that providers maintain copies of all Recipient Verification of Medical Transportation Forms (Form MT-3), Driver Information Forms (Form MT-8), and Vehicle Inspection Forms (Form MT-9), and a daily schedule of transports.

Cause:

These conditions occurred because the NEMT providers failed to follow established DHH Bureau of Health Services Financing policies and regulations for providing services and adequately documenting those services, and DHH controls were inadequate in detecting these exceptions.

Effect:

The providers could not provide completed copies of the MT-3s to substantiate all trips provided under capitated (monthly) and/or single trip rates. Without reliable daily schedules of transports and proper documentation, we were unable to determine the number of vehicles and drivers used and whether the providers were using appropriately inspected vehicles and licensed drivers.

Recommendation:

DHH management should ensure that all NEMT rules and regulations are enforced, including those regarding a daily schedule of transports, and that only appropriate claims are paid to providers.

Management's response and corrective action plan:

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

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 Federal Award Findings and Questioned Costs (Continued)

**2013-023 - Improper Payments to Waiver Services Provider**

**Award Year: Not applicable**

**Award Number: Not applicable**

**Compliance Requirement: Activities allowed or unallowed**

	<u>Questioned Costs</u>
<b><u>Medicaid Cluster:</u></b>	
<b>93.778 Medical Assistance Program</b>	<b>\$10,624</b>
<b>State Funds</b>	<b>5,593</b>
	<b><u>\$16,217</u></b>

**Condition:**

For the second consecutive year, DHH paid New Opportunities Waiver (NOW) claims under the Medical Assistance Program totaling \$16,217 (\$10,624 federal funds and \$5,593 state match) for waiver services that were not documented in accordance with established policies, which we consider to be questioned costs. The New Opportunity Waiver is administered by the DHH Office for Citizens with Developmental Disabilities. Improper payments for waiver services have been reported in 11 of the last 14 audits totaling \$564,365.

In a test including 348 claims totaling \$73,065 paid to three providers, we noted errors on 11 claims paid to one provider. Some claims included multiple errors. The errors noted included the following:

- For 10 of the 11 claims, appropriate units of service were not delivered according to the plan of care approved by DHH. The plan of care specifies the units of service to be provided daily. The recipient record did not contain documentation as to why the services were not provided according to the plan of care. Waiver regulations include providing services consistent with the approved comprehensive plan of care. All deviations from the plan should be documented.
- For nine of the 11 claims, the provider did not maintain adequate time sheets and/or progress notes to support the units of services billed. Providers are required to maintain adequate documentation to support services provided and billed.

**Criteria:**

Regulations and requirements for the delivery of services and payment of claims for the waiver program are established through administrative rules and policy manuals developed by DHH. Waiver regulations include providing services consistent with the approved comprehensive plan

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Federal Award Findings and Questioned Costs (Continued)

of care. All deviations should be documented. Providers are required to maintain adequate documentation to support services provided and billed.

Cause:

These conditions occurred because DHH paid waiver services claims even though the waiver services provider failed to follow established DHH policies and federal regulations for providing services.

Effect:

DHH paid NOW claims under the Medical Assistance Program totaling \$16,217 for waiver services that were not documented in accordance with established policies.

Recommendation:

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

Management's response and corrective action plan:

Management concurred in part with the finding noting that while there may have been documentation errors by direct support staff, this did not reach the level of improper payments. Management also noted that the plan of care contains the Typical Weekly Schedule, which states that the schedule is for planning purposes only (B-30).

Auditor's additional comments:

According to DHH's NOW Provider Manual, section 32.8, any deviation from the approved plan of care must be documented in the progress notes including why services were not delivered. In addition, DHH's NOW Guidelines for Support Planning, section 5.4, states:

Any deviation from the typical or alternate schedule requires documentation by the service provider. Failure to adequately document changes in the individually approved schedule may result in denied billing or recoupment of Medicaid funds.

Based on DHH's own policies, the failure to document deviations from the plan of care necessitates that the related cost be questioned.

Management also noted that the plan of care contains the Typical Weekly Schedule, which states the schedule is for planning purposes only. The Section IX (A) Budget Schedule of the Plan of Care contains a typical weekly schedule and other information. Once the Budget Schedule is

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approved, the services noted on the typical weekly schedule are required making the schedule no longer just a planning document.

In the Plan of Correction paragraph, DHH stated that it will update the NOW manual policy to reflect flexibility in an individual's Comprehensive Plan of Care. Our understanding is that this update would include additional flexibility for the provider regarding the hours documented in the approved plan of care. This flexibility may weaken controls over the program allowing excess or unused hours of care that could better be used to expand services to other needy individuals.

**2013-024 - Inadequate Controls over Drug Rebate Collections**

**Award Year: Not applicable**

**Award Number: Not applicable**

**Compliance Requirement: Allowable costs/cost principles**

**Medicaid Cluster:**

**93.778 Medical Assistance Program**

**Questioned  
Costs**

**None Noted**

**Condition:**

DHH did not make sufficient effort to collect federal and state supplemental drug rebates as required by federal guidelines and department policy.

We reviewed 30 invoices totaling \$5,292,067 for the quarter ending September 30, 2012, where the invoices had not been paid within 30 days. The following was identified:

- For 22 of 30 invoices (73%) totaling \$4,408,436, collection letters were not sent to the manufacturers by required dates. Twenty invoices were for federal rebates with collection letters required by January 15, 2013, and two invoices were for supplemental rebates with collection letters required by January 30, 2013.
- For eight of the 22 invoices noted above, collection letters were still not sent as of March 12, 2013. The total outstanding amount for the eight invoices was \$20,218.

**Criteria:**

To ensure that state Medicaid programs pay the lowest price for prescription drugs, each manufacturer signs a federal rebate agreement with the Centers for Medicare and Medicaid



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

Services. The state also negotiates some additional supplemental rebates from manufacturers. Based on the agreements and state utilization data, DHH invoices the manufacturers each month for the appropriate rebate amount. If the rebate is not paid within 30 days, DHH is required to make efforts to collect the rebates. The Louisiana Medicaid Pharmacy Benefits Management Section administers the Medicaid pharmacy program within DHH. According to its policies, if rebates are not paid by the due date, DHH should send collections letters to manufacturers within 45 days from the invoice date for the federal rebates and 60 days for supplemental rebates.

Cause:

These conditions occurred because DHH personnel failed to follow established guidelines and policies for collection of delinquent rebate amounts, and DHH did not have a control procedure to identify if the collection letters were sent.

Effect:

DHH did not comply with federal guidelines and department policy. Collection letters for the quarter ending September 30, 2012, were mailed after the letters were requested by the auditors and not by the required dates resulting in a less timely collection of funds.

Recommendation:

DHH management should establish, implement, and enforce controls to ensure its personnel mail collection letters according to federal guidelines and department policy to expedite the collection of rebates owed to DHH.

Management's response and corrective action plan:

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

**2013-025 - Lack of Controls over Federal  
 Cash Management Requirements**

**Award Year: Not applicable**  
**Award Number: Not applicable**  
**Compliance Requirement: Cash management**

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

**Questioned  
 Costs**  


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**None Noted**

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

Condition:

DHH did not have sufficient controls established to ensure federal cash management requirements were followed, including compliance with the Treasury State Agreement (TSA).

At DHH, the Medicaid and LaChip (Children's Health Insurance Program, CFDA 93.767) programs are included in the agreement. Our testing identified the following:

- DHH did not draw federal funds for payments to a private contractor, Magellan, based on appropriate documentation. Magellan is the contracted State Management Organization for the LA Behavioral Health Partnership. DHH drew federal funds based on check registers provided by Magellan while the actual payments made to Magellan were based on other Magellan data as specified in the contract. We noted 17 instances during the fiscal year of draws exceeding appropriate documentation by more than \$10,000. Unsupported draws put the agency at risk for federal disallowance for which the state may be liable.
- For two of four Medicaid benefits draws tested, DHH did not include all expenditures eligible for federal reimbursement resulting in the underdraw of federal funds.
- For both administrative and payroll draws tested, DHH did not comply with the funding technique noted in the agreement resulting in the underdraw and/or overdraw of Medicaid and LaChip funds.
- DHH did not follow the appropriate clearance pattern for a draw requested on a state holiday. Noncompliance with clearance patterns puts the state at risk for interest liabilities.
- DHH should have made adjustments to correct inaccurate draws like the ones mentioned above through the quarterly reconciliation process. However, DHH did not consistently perform the reconciliation of the federal draws made during the quarters to the federal quarterly expenditure report. We noted two quarters where the agency compiled a reconciliation, but failed to make the corresponding adjusting draws to either refund overdrawn federal dollars or draw additional federal funds when underdraws occurred.

As of September 27, 2013, the reconciliation and adjustment for the quarter ended June 30, 2013, has not been performed by DHH. Without this reconciliation, we are unable to determine if the state has overdrawn or underdrawn federal funds at the end of the fiscal year.

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

- DHH did not submit properly completed interest schedules to the Office of Statewide Reporting and Accounting Policy (OSRAP) as required. The schedules submitted did not apply federally approved interest rates, did not include disbursement dates for proper interest calculation, and did not include interest calculations on draws where interest was applicable. Without accurate and complete interest schedules from state agencies, OSRAP is unable to accurately calculate the state's interest liability and prepare an annual report to the federal government.

Criteria:

The TSA defines the terms for the transfer of financial assistance funds between the federal government and the state to avoid an overdraw or underdraw of grant funds. Since the Medicaid and LaChip programs are included in the agreement, DHH must schedule the draw of federal funds so that funds are received and disbursed by DHH in accordance with methods and time frames noted in the agreement known as clearance patterns. Draws should also be supported and follow funding techniques noted in the agreement.

Cause:

DHH did not follow federal and agency procedures for federal cash draws.

Effect:

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

Recommendation:

DHH should ensure that draws of federal funds are properly calculated, supported, and follow federal cash management requirements, including compliance with the TSA. In addition, DHH should follow OSRAP's guidelines for reporting disbursement and drawdown information.

Management's response and corrective action plan:

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

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

**2013-026 - Misappropriation of Public Funds**

**Award Year: Not applicable**

**Award Number: Not applicable**

**Compliance Requirement: Allowable costs/cost principles**

**Medicaid Cluster (including ARRA):**

**93.778 Medical Assistance Program**

**Questioned  
Costs**  


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**None Noted**

**Condition:**

The Legislative Auditor's Investigative Audit Services issued a report on June 6, 2013, identifying \$1,058,446 of public funds that were diverted for private use by the former DHH Fiscal Director.

In the investigative audit report, the auditors noted the following:

- From March 2007 to February 2013, a period of six years, Ms. Loper diverted at least 167 checks issued to DHH totaling \$1,058,446 to a private bank account.
- Ms. Loper used the funds she diverted to make personal cash withdrawals and purchases. These personal transactions were not authorized by DHH and had no legitimate public purpose.

**Criteria:**

By diverting public funds for personal purposes, Ms. Loper may have violated state and federal laws.

**Cause:**

DHH's lack of adequate internal controls over incoming mail and funds transfers appears to have allowed Ms. Loper to divert these checks to a private bank account without detection.

**Effect:**

Of the \$1,058,446 funds questioned, \$416,255 was federal funds from the Medical Assistance Program. DHH refunded the federal government \$416,255 through the June 30, 2013, federal quarterly report.

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

Recommendation:

Management should follow the recommendations outlined in the Legislative Auditor's investigative audit report including those relating to consultation with legal counsel and the implementation of control policies and procedures over cash.

Management's response and corrective action plan:

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

**2013-027 - Noncompliance with Approved Consolidated  
 Cost Allocation Plan**

**Award Year: Not applicable**

**Award Number: Not applicable**

**Compliance Requirement: Allowable costs/cost principles**

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

Questioned Costs
None Noted

Condition:

DHH made significant changes to the cost allocation plan but failed to submit a new plan or current plan amendments for approval as required by federal regulations (45 CFR 95 Subpart E).

DHH's current plan was approved in 2011 with two subsequent amendments. The approved plan should be used until one of the following occurs to make the plan outdated: organizational changes within the agency, legislative or regulatory changes, or amendments to the overall state plan for public assistance programs. DHH experienced the following significant organizational changes that resulted in changes to the plan, but the amendments were never submitted or approved:

- Privatizing Medicaid with the Bayou Health Program
- Privatizing behavioral health services with the Louisiana Behavioral Health Partnership
- Moving the Health Standards and Program Integrity sections from Medicaid Vendor Administration, Agency 305, to the Office of the Secretary, Agency 307

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

- Adding the new Acadiana Human Services District

Criteria:

DHH serves as the single state Medicaid agency responsible for administering the Medicaid and LaChip programs and is required to prepare a public assistance cost allocation plan to support claims for administrative expenses. The cost allocation plan is a description of the procedures that DHH will use in identifying, measuring, and allocating all costs incurred in support of all programs administered or supervised by DHH.

Cause:

DHH failed to follow federal requirements regarding proper approval of cost allocations.

Effect:

DHH failed to follow the approved Cost Allocation Plan for administrative expenditures in fiscal year 2013. Use of an unapproved plan increases the risk that federal programs administrative costs will be disallowed. DHH's allocated administrative costs for fiscal year 2013 totaled \$100,476,125.

Recommendation:

DHH management should submit a new cost allocation plan or amendments to the current plan for required approval. Management should also determine if the unapproved allocations used resulted in overcharging federal programs for administrative expenses. If federal programs were overcharged, management should take corrective action. If undercharged, management should seek to recover the unallocated costs.

Management's response and corrective action plan:

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

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

**2013-028 - Noncompliance with Medicaid Regulations  
 for an External Quality Review - Louisiana Behavioral  
 Health Partnership Contractor**

**Award Year: Not applicable**

**Award Number: Not applicable**

**Compliance Requirement: Activities allowed or unallowed,  
 Special tests and provisions**

**Questioned  
 Costs**

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**None Noted**

**Medicaid Cluster:**

**93.778 Medical Assistance Program**

**Condition:**

DHH failed to provide an external quality review report on the privatized state management organization for the Louisiana Behavioral Health Partnership as required by Medicaid regulations and the DHH Medicaid state plan. As of September 6, 2013, Magellan has operated as a Medicaid managed care prepaid inpatient health plan for 18 months with no external quality review provided by DHH.

DHH pays per-member, per-month payments to Magellan for all enrolled recipients. Magellan then coordinates the care for Medicaid recipients and pays Medicaid claims to the health care provider. The Magellan contract totals \$362,893,060 for two years and expires February 28, 2014. DHH paid \$123,996,275 in per-member, per-month payments and fees and \$86,564,969 for services to Magellan in 2012.

**Criteria:**

Medicaid regulations, 42 CFR 438.350 and the DHH Medicaid state plan, require DHH to provide annual external quality review reports on all Medicaid managed care organizations and prepaid inpatient health plans.

Magellan Health Services is the state managing organization for behavioral health services and a prepaid inpatient health plan under Medicaid regulations. An external quality review is the analysis and evaluation of aggregated information on quality, timeliness, and access to health care services that a prepaid inpatient health plan furnishes to Medicaid beneficiaries.

**Cause:**

DHH failed to obtain an annual external quality review report on Magellan.

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

Effect:

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

DHH has placed its reliance in the performance of Magellan without externally monitoring that performance. Failure to obtain the external quality review report increases the risk that procedures and controls are not being applied in accordance with program intentions and regulations, which could result in errors and federal disallowances.

Recommendation:

DHH management should obtain the external quality review report on Magellan as required by Medicaid regulations and the DHH Medicaid state plan to ensure that all managed care regulations and contract requirements are met.

Management's response and corrective action plan:

Management concurred in part with the finding noting a different interpretation of the timeline for the external quality review report (B-37).

Auditor's additional comments:

As of October 28, 2013, we have not received a signed contract for the external quality review services. Without a contract as of this date, it is possible that DHH will not have a completed external quality review before the Magellan contract ends on February 28, 2014. DHH will have allowed the program to operate for the entire two-year period without independent verification that Magellan has substantially complied with Medicaid regulations, state regulations, and contract requirements. Also, since no new request for proposal has been issued to select a new state management organization, the Magellan contract could be extended for one more year before DHH can fully assess Magellan's compliance with all regulations and contract requirements through an external quality review report.



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

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

**2013-029 - Inadequate Controls over the Foster Care Program**

**Award Year: 2013**

**Award Numbers: 1201LA1401, 1301LA1401**

**Compliance Requirements: Activities allowed or unallowed,  
 Allowable costs/cost principles, Matching, level of effort, earmarking**

	<b>Questioned Costs</b>
<b>93.658 Foster Care - Title IV-E</b>	<hr/> <b>\$138,762</b>

Condition:

The Office of Juvenile Justice (OJJ) did not properly review Foster Care - Title IV-E (Foster Care) program reimbursement requests, as prepared by the Department of Public Safety (DPS), resulting in an estimated \$1.6 million in underbilled federal funds and overbillings of \$138,762, which, if disallowed, may need to be returned to the federal grantor. The following was noted during our audit:

- DPS overbilled the program \$137,853 by double-counting the pre-placement portion of administrative costs incurred from October 2012 to June 2013.
- DPS overbilled the program \$909 by not appropriately deducting Supplemental Security Income (SSI) or parental support payments from the Foster Care maintenance cost claim in accordance with the contract between OJJ and DCFS.
- DPS incorrectly calculated maintenance cost claims using the prior year contract per diem rates, but paid the facilities based on the higher current contract rates, resulting in an estimated \$1.2 million in Foster Care program underbillings.
- DPS understated the percentage of Foster Care - Title IV-E eligible juveniles in its calculations of administrative cost reimbursements and used an incorrect indirect cost rate. These errors caused an estimated \$400,000 in Foster Care program underbillings.

Criteria:

Sufficient internal controls require multiple levels of thorough review and approval to ensure the components and calculations used to determine the Foster Care reimbursements are accurate and

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

in compliance with applicable requirements. These controls should ensure OJJ receives all available federal funds.

Cause:

These errors occurred because DPS personnel now prepare the reimbursement requests, and OJJ management has not implemented a sufficient communication or review process to ensure that the components of calculations for reimbursement requests are accurate and in compliance with contracts and program regulations.

Effect:

Any costs disallowed by the federal government are required to be returned to the federal grantor. Underbillings of program costs may decrease the program's effectiveness in achieving its objectives and increase the use of state funds when federal funds are available.

Recommendation:

OJJ should ensure that accounting personnel responsible for preparing reimbursement requests use the appropriate indirect cost rates, per diem rates, and percentage of eligible juveniles in cost claims. OJJ should also ensure the SSI and parental support funds are deducted from the maintenance cost claims. Finally, OJJ should review the reimbursement requests to ensure that they are accurate and in compliance with applicable requirements to obtain all federal funds due to the state.

Management's response and corrective action plan:

OJJ concurred in part with the finding and provided a corrective action plan. DPS concurred with the finding and provided a corrective action plan (B-40).

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

**LOUISIANA STATE UNIVERSITY -**  
**HEALTH CARE SERVICES DIVISION**

**2013-030 - Overcharging for Patient Services**

**Award Year: Not applicable**

**Award Number: Not applicable**

**Compliance Requirement: Allowable costs/cost principles**

**Questioned  
Costs**

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**None Noted**

**Medicaid Cluster:**

**93.778 Medical Assistance Program**

**Condition:**

University Medical Center at Lafayette (UMCLA) overcharged patient services by \$394,983 for services that were not actually provided. Seventeen of the 20 (85%) excess charges noted below were from errors made in the pharmacy system that were transferred into the billing system.

- Twelve overcharges totaling \$290,319 were for uninsured patients.
- Seven overcharges totaling \$86,017 were for Medicaid patients.
- One overcharge of \$18,647 was for a Medicare patient who had supplemental insurance.

**Criteria:**

Louisiana State University Health Sciences Center - Health Care Services Division (LSU-HCSD) Policy 1504-12 states that it is the policy of LSU-HCSD for the Central Business Office to produce an accurate and timely bill for reimbursement.

**Cause:**

UMCLA did not have procedures in place to identify and correct inaccurate and duplicate information entered or transferred into the billing system.

**Effect:**

UMCLA inflated the uncompensated care cost for uninsured patients which may cause the hospital to inappropriately receive federal payments through Medicaid (Medical Assistance Program, CFDA 93.778). In addition, UMCLA may have wrongly received payments from

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

Medicaid and a Medicare supplement insurance plan. Any payments received as a result of the overcharging will likely have to be repaid.

Recommendation:

LSU-HCSD management should determine the extent of the overcharges and determine what adjustments or reimbursements are necessary.

Management's response and corrective action plan:

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

**U.S. DEPARTMENT OF HOMELAND SECURITY**

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

**2013-031 - Hazard Mitigation Grant Program Awards**  
**Identified for Grant Recovery**

**Award Year: 2013**

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

**Compliance Requirement: Allowable costs/cost principles**

	<b>Questioned Costs</b>
<b>97.039 Hazard Mitigation Grant Program</b>	<b>\$23,702,363</b>

Condition:

Through a recovery review process for the Hazard Mitigation Grant Program (HMGP), the Division of Administration, Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified 680 noncompliant awards totaling \$22.9 million. In addition, our review of 20 awards affected by contractor abandonment, incomplete work, or potential fraud disclosed that OCD has demanded \$841,867 from contractors for work not performed. Because these noncompliant awards and contractor payments identified for grant recovery have not been recovered as of June 30, 2013, we consider these awards totaling \$23.7 million as questioned costs.

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

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that for costs to be allowable for reimbursement by a federal program, the cost must be adequately supported and comply with all terms and conditions of the award. The HMGP award agreement between the Federal Emergency Management Agency (FEMA), the federal awarding agency, and the state requires the state (OCD) to pursue recovery of assistance provided to applicants through error, misrepresentation, or fraud, or if the state finds that the applicant spent the funds inappropriately.

Cause:

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

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

Effect:

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

Recommendation:

OCD should continue its grant review process to identify awards to be placed in recovery and continue its recovery efforts to collect those awards determined to be noncompliant.

Management's response and corrective action plan:

OCD acknowledged in its response that the 680 applicants noted in this finding were identified as noncompliant and placed in the recovery/recapture process. OCD management outlined a plan of corrective action (B-18).

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

**HOMELAND SECURITY AND EMERGENCY PREPAREDNESS,**  
**GOVERNOR'S OFFICE OF**

**2013-032 - Inadequate Identification of Federal**  
**Award Information to Subrecipients**

**Award Year: Various**

**Award Number: Various**

**Compliance Requirement: Subrecipient monitoring**

	<b>Questioned Costs</b>
<b>97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b>	<b>None Noted</b>
<b>97.039 Hazard Mitigation Grant Program</b>	

Condition:

GOHSEP did not properly identify and communicate the catalog of federal domestic assistance (CFDA) number to subrecipients at the time of the award for 23 of 40 (58%) projects under the Public Assistance program (CFDA 97.036) and one of nine (11%) projects under the Hazard Mitigation program (CFDA 97.039).

Criteria:

OMB Circular A-133 *Compliance Supplement* requires that, at the time of the subaward, the pass-through entity must identify to the subrecipient the federal award information (i.e., CFDA title and number) and applicable compliance requirements.

Cause:

Management did not adequately train its disaster recovery staff in OMB A-133 compliance requirements. In addition, management did not develop an adequate review process to ensure that the notifications to subrecipients, or memorandums of understanding, contain all required information.

Effect:

Inadequate identification of federal award information to subrecipients results in noncompliance with OMB A-133 requirements and could result in possible misuse of federal funds by subrecipients and potential disallowed costs.

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

Recommendation:

Management should ensure that the required award information, including the CFDA number, is provided to the subrecipient at the time of the award.

Management's response and corrective action plan:

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

**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. They are listed below and referenced to where they are reported in detail in Schedule B.

**EXECUTIVE DEPARTMENT -  
 DIVISION OF ADMINISTRATION -  
 OFFICE OF FINANCE AND SUPPORT SERVICES**  
 2013-FS-001 - Inaccurate Annual Fiscal Reports (page 14)

**HOMELAND SECURITY AND EMERGENCY  
 PREPAREDNESS, GOVERNOR'S OFFICE OF**  
 2013-FS-002 - Inadequate Preparation of Federal Schedules (page 15)

**LOUISIANA WORKFORCE COMMISSION**  
 2013-FS-003 - Control Weaknesses over Information Technology (page 17)

**OTHER REPORTS**

**U.S. DEPARTMENT OF AGRICULTURE**

**SNAP Cluster**

A report (Audit Control #40120014) was issued by the Louisiana Legislative Auditor Performance Audit Services on May 1, 2013, titled *Supplemental Nutrition Assistance Program, Department of Children and Family Services*, that includes findings and recommendations. The Supplemental Nutrition Assistance Program (CFDA 10.551) is a part of the SNAP Cluster and is a major federal program for the Single Audit of the State of Louisiana. The report, including

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

recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <http://www.lla.la.gov/about/services/>.

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

**CDBG - State-Administered CDBG Cluster**

Other reports were issued by the Louisiana Legislative Auditor Recovery Assistance Services that include findings and recommendations for the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228), which is a part of the CDBG - State-Administered CDBG Cluster, a major federal program for the Single Audit of the State of Louisiana. The reports, including recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <http://www.lla.la.gov/about/services/>.

**U.S. DEPARTMENT OF THE INTERIOR**

**Coastal Impact Assistance Program**

A report was issued by the Louisiana Legislative Auditor Recovery Assistance Services that includes findings and recommendations for the Coastal Impact Assistance Program (CFDA 15.668), a major federal program for the Single Audit of the State of Louisiana. The report, including recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <http://www.lla.la.gov/about/services/>.

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Medicaid Cluster**

Two reports (Audit Control #50110033 and #50130005) were issued by the Louisiana Legislative Auditor Investigative Audit and Advisory Services on January 2, 2013 and June 6, 2013, respectively. The reports, titled *Madison Parish Hospital Service District and Department of Health and Hospitals*, include findings and recommendations impacting the Medical Assistance Program (CFDA 93.778), which is a part of the Medicaid Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. The reports, including recommendations and management's full response, can be accessed on the Louisiana Legislative Auditor's website at <http://www.lla.la.gov/about/services/>.



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Federal Award Findings and Questioned Costs (Concluded)

A report (Audit Control #50130022) was issued by the Louisiana Legislative Auditor Performance Audit Services on October 30, 2013, titled *Medicaid Participant Fees Paid for Deceased Individuals in the Louisiana Behavioral Health Partnership and Bayou Health Programs - Department of Health and Hospitals* that includes findings and recommendations for the Medical Assistance Program (CFDA 93.778), which is a part of the Medicaid Cluster, a major federal program for the Single Audit of the State of Louisiana. The report, including recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <http://www.la.gov/about/services/>.

**U.S. DEPARTMENT OF HOMELAND SECURITY**

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

**Hazard Mitigation Grant (CFDA 97.039)**

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

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## Schedule D

### Schedule of Unresolved Prior Audit Findings For the Year Ended June 30, 2013

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**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, 2013

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Schedule of Expenditures of Federal Awards  
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Schedule of Expenditures of Federal Awards  
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**STATE OF LOUISIANA**  
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**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>		
Office of National Drug Control Policy		
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services	07.G10GC0001A	\$39,525
Department of Public Safety and Corrections - Public Safety Services	07.G11GC0001A	213,209
Department of Public Safety and Corrections - Public Safety Services	07.G12GC0001A	84,037
Department of Public Safety and Corrections - Public Safety Services	07.G13GC0001A	15,840
Total Office of National Drug Control Policy		352,611
<b>Total Executive Office of the President</b>		<b>\$352,611</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$55,590
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		352,894
Department of Wildlife and Fisheries		5,394
Louisiana State University Agricultural Center		331
Total Plant and Animal Disease, Pest Control, and Animal Care		358,619
Wetlands Reserve Program	10.072	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		37,466
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		1,332
Inspection Grading and Standardization	10.162	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		4,806
Market Protection and Promotion	10.163	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		45,275
Southern University and A&M College (Baton Rouge)		25,165
Total Market Protection and Promotion		70,440

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
Farmers' Market Promotion Program	10.168	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>\$7,592</u>
Specialty Crop Block Grant Program	10.169	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		<u>334,301</u>
Specialty Crop Block Grant Program - Farm Bill	10.170	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		<u>7,816</u>
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Through: Mississippi State University - Southern Regional Aquaculture Center</u>		
(#2010-38500-21142)		
Louisiana State University Agricultural Center		<u>3,000</u>
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>15,312</u>
Sustainable Agriculture Research and Education	10.215	
<u>Through: University of Georgia (#2011-47001-30551)</u>		
Louisiana State University Agricultural Center		3,839
<u>Through: University of Georgia (#2012-38640-19520)</u>		
Louisiana State University Agricultural Center		<u>21,871</u>
Total Sustainable Agriculture Research and Education		<u>25,710</u>
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>531,201</u>
Higher Education Challenge Grants	10.217	
<u>Through: University of Arkansas (#2008-38411-19047)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>7,575</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
Integrated Programs	10.303	
<u>Through: North Carolina State University (#2007-51120-03919)</u>		
Louisiana State University Agricultural Center		\$10,110
<u>Through: Texas A&amp;M University - Texas Agrilife Extension Service</u>		
<u>(#2008-51130-19537)</u>		
Louisiana State University Agricultural Center		12,127
Total Integrated Programs		22,237
Homeland Security - Agricultural	10.304	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		146,760
<u>Through: Purdue University (#2009-37620-20106)</u>		
Louisiana State University Agricultural Center		76,127
<u>Through: Purdue University (#2012-37620-20217)</u>		
Louisiana State University Agricultural Center		15,994
<u>Through: University of Florida (#2012-37620-19644)</u>		
Louisiana State University Agricultural Center		17,275
Total Homeland Security - Agricultural		256,156
Specialty Crop Research Initiative	10.309	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		139,132
Agriculture and Food Research Initiative (AFRI)	10.310	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		70,991
<u>Through: University of Florida (#2010-85605-20537)</u>		
Louisiana State University Agricultural Center		19,284
Total Agriculture and Food Research Initiative (AFRI)		90,275
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	10.315	
<u>Through: University of Minnesota (#2009-20001-06101)</u>		
Louisiana State University Agricultural Center		159,559
Rural Community Development Initiative	10.446	
<u>Direct Awards</u>		
Northshore Technical Community College		10,000

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		\$2,007,623
Cooperative Extension Service	10.500	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		9,165,534
Through: Auburn University (#2009-48540-06068)		
Louisiana State University Agricultural Center		4,944
Through: Auburn University (#2012-48540-20325)		
Louisiana State University Agricultural Center		10,391
Through: Kansas State University (#2010-41520-21878)		
Louisiana State University Agricultural Center		6,143
Through: Kansas State University (#2010-48661-21868)		
Louisiana State University Agricultural Center		55,466
Through: Kansas State University (#2010-48696-21892)		
Louisiana State University Agricultural Center		8,501
Through: Kansas State University (#2010-48713-21882)		
Louisiana State University Agricultural Center		9,172
Through: University of Arkansas (#2010-49200-06202)		
Louisiana State University Agricultural Center		13,512
Through: University of Georgia (#2012-47001-19522)		
Louisiana State University Agricultural Center		4,798
Through: University of Georgia		
Southern University Agriculture Center		8,630
Through: University of Nebraska - Lincoln		
Southern University Agriculture Center		3,205
Total Cooperative Extension Service		9,290,296
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	
<u>Direct Awards</u>		
Office of Public Health		115,347,829
Child and Adult Care Food Program	10.558	
<u>Direct Awards</u>		
Department of Education		76,639,566

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
State Administrative Expenses for Child Nutrition	10.560	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		\$393,093
Department of Education		2,758,108
		<hr/>
Total State Administrative Expenses for Child Nutrition		3,151,201
		<hr/>
WIC Farmers' Market Nutrition Program (FMNP)	10.572	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		7,249
		<hr/>
Team Nutrition Grants	10.574	
<u>Direct Awards</u>		
Department of Education		15,306
		<hr/>
Senior Farmers Market Nutrition Program	10.576	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		397,298
		<hr/>
Fresh Fruit and Vegetable Program	10.582	
<u>Direct Awards</u>		
Department of Education		2,375,046
		<hr/>
Scientific Cooperation Exchange Program with China	10.614	
<u>Direct Awards</u>		
Southern University Agriculture Center		2,090
		<hr/>
Cooperative Forestry Assistance	10.664	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		1,497,007
		<hr/>
Forest Products Lab: Technology Marketing Unit (TMU)	10.674	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		4,093
		<hr/>
Urban and Community Forestry Program	10.675	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		29,951
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
Forestry Legacy Program	10.676	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		\$343,802
Rural Business Enterprise Grants	10.769	
<u>Direct Awards</u>		
Southern University Agriculture Center		108,298
University of Louisiana at Lafayette		66,064
Total Rural Business Enterprise Grants		174,362
Norman E. Bourlaug International Agricultural Science and Technology Fellowship	10.777	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		7,473
Louisiana State University Agricultural Center		119,427
Total Norman E. Bourlaug International Agricultural Science and Technology Fellowship		126,900
Soil and Water Conservation	10.902	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		205,603
Louisiana State University Agricultural Center		41,135
Total Soil and Water Conservation		246,738
Environmental Quality Incentives Program	10.912	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		81,612
Department of Wildlife and Fisheries		12,179
Total Environmental Quality Incentives Program		93,791
Agricultural Statistics Reports	10.950	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		15,000
Technical Agricultural Assistance	10.960	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		156,586
Louisiana State University Agricultural Center		119,643
Total Technical Agricultural Assistance		276,229

(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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
Cochran Fellowship Program - International Training - Foreign Participant	10.962	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$28,470
Southern University Agriculture Center		1,200
		<hr/>
Total Cochran Fellowship Program - International Training - Foreign Participant		29,670
		<hr/>
Implementation of the New Technologies for the Hardwood Reforestation Through: Mississippi State University (#2008-MS-001)	10.080100-330310-004	
Louisiana State University Agricultural Center		650
		<hr/>
Citrus Health Response Program (CHRP) - Outreach for Small Growers	10.11-8434-1479-CA	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		37,597
		<hr/>
Field Performance of Timber Highway Bridges: A National Study	10.12-JV-11111133-020	
<u>Direct Awards</u>		
Department of Transportation and Development		20,000
		<hr/>
LSU Archaeology Student Training	10.12-PA-11080603-016	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		8,508
		<hr/>
Food Safety in Poultry Production	10.58-3148-1-074	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		17,595
		<hr/>
2012 Classic Swine Fever Surveillance	10.AG-6197-P-12-0223	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,500
		<hr/>
Swine Influenza Virus (SIV) Diagnostic Services	10.BPA # AG-6395-B-09-0015	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,753
		<hr/>
FY 2012 SIV Testing	10.BPA # AG-6395-B-09-0015	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		2,485
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
<u>Child Nutrition Cluster:</u>		
School Breakfast Program	10.553	
<u>Direct Awards</u>		
Department of Education		\$67,813,203
National School Lunch Program	10.555	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		22,747,050
Department of Education		198,411,840
Special Milk Program for Children	10.556	
<u>Direct Awards</u>		
Department of Education		34,344
Summer Food Service Program for Children	10.559	
<u>Direct Awards</u>		
Department of Education		8,681,735
Total Child Nutrition Cluster		297,688,172
<u>Food Distribution Cluster:</u>		
Commodity Supplemental Food Program	10.565	
<u>Direct Awards</u>		
Office of Public Health		22,575,145
Emergency Food Assistance Program (Administrative Costs)	10.568	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		1,142,755
Emergency Food Assistance Program (Food Commodities)	10.569	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		8,967,484
Total Food Distribution Cluster		32,685,384
<u>Forest Service Schools and Roads Cluster:</u>		
Schools and Roads - Grants to States	10.665	
<u>Direct Awards</u>		
Department of the Treasury		3,197,358
Total Forest Service Schools and Roads Cluster		3,197,358

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
<u>Research and Development Cluster:</u>		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$148,647
Louisiana State University Agricultural Center		291,072
Louisiana State University Pennington Biomedical Research Center		321,802
University of Louisiana at Lafayette		<u>1,589</u>
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>4,500</u>
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>35,132</u>
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		177,621
Louisiana State University Pennington Biomedical Research Center		3,156
<u>Through: Mississippi State University - Southern Regional</u>		
<u>Aquaculture Center (SRAC) (#2008-38500-19251)</u>		
Louisiana State University A&M College (Baton Rouge)		23,822
<u>Through: Mississippi State University - SRAC (#2010-38500-21142)</u>		
Louisiana State University A&M College (Baton Rouge)		12,099
<u>Through: Alabama A&amp;M University (#2011-38624-31002)</u>		
Louisiana State University Agricultural Center		864
<u>Through: Mississippi State University - SRAC (#2007-38500-18470)</u>		
Louisiana State University Agricultural Center		413
<u>Through: Mississippi State University - SRAC (#2008-38500-19251)</u>		
Louisiana State University Agricultural Center		52,778
<u>Through: Mississippi State University - SRAC (#2010-38500-21142)</u>		
Louisiana State University Agricultural Center		30,308
<u>Through: Rutgers, the State University of New Jersey (#2011-34383-30564)</u>		
Louisiana State University Agricultural Center		11,175
<u>Through: Texas A&amp;M University - Texas Agrilife Research (#2010-38824-20795)</u>		
Louisiana State University Agricultural Center		839
<u>Through: University of Florida (#2011-34383-30501)</u>		
Louisiana State University Agricultural Center		3,750
<u>Through: University of Florida (#2012-34383-19740)</u>		
Louisiana State University Agricultural Center		14,000
<u>Through: Oceanic Institute (#USMSEP2010-21115-NSU)</u>		
Nicholls State University		<u>17,409</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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Cooperative Forestry Research	10.202	
<u>Direct Awards</u>		
Louisiana Tech University		\$201,395
Southern University Agriculture Center		210,283
		<hr/>
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		5,921,719
		<hr/>
Payments to 1890 Land - Grant Colleges and Tuskegee University	10.205	
<u>Direct Awards</u>		
Southern University Agriculture Center		20
		<hr/>
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		299,609
Louisiana State University Agricultural Center		61,628
LSUHSC - Shreveport		8,466
<u>Through: Univerity of Arkansas (#2009-35900-31212)</u>		
Louisiana State University Agricultural Center		35,756
		<hr/>
Animal Health and Disease Research	10.207	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		16,307
Louisiana State University Agricultural Center		16,867
		<hr/>
Small Business Innovation Research	10.212	
<u>Through: Phycal LLC (#2011-33610-30447)</u>		
Louisiana State University A&M College (Baton Rouge)		7,914
<u>Through: Sims Brothers Inc (#2011-33610-30836)</u>		
Louisiana State University A&M College (Baton Rouge)		19,463
<u>Through: Baxter Land Co (#2010-33610-21640)</u>		
Louisiana State University Agricultural Center		73,931
		<hr/>
Sustainable Agriculture Research and Education	10.215	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		9,348
<u>Through: University of Georgia (#2009-38640-19632)</u>		
Louisiana State University Agricultural Center		15,788
<u>Through: University of Georgia (#2010-38640-20926)</u>		
Louisiana State University Agricultural Center		41,800
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
<u>Research and Development Cluster:</u> (Cont.)		
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards</u>		
Southern University Agriculture Center		\$970,760
Higher Education Challenge Grants	10.217	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		12,842
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		5,200
Louisiana State University Pennington Biomedical Research Center		10,353
Food Assistance and Nutrition Research Programs (FANRP)	10.253	
<u>Direct Awards</u>		
Louisiana Tech University		5,707
Integrated Programs	10.303	
<u>Through: Clemson University (#2010-51101-21785)</u>		
Louisiana State University Agricultural Center		123,923
<u>Through: North Carolina State University</u>		
Louisiana State University Agricultural Center		(457)
<u>Through: University of Illinois</u>		
LSUHSC - New Orleans		305
Specialty Crop Research Initiative	10.309	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		825,219
Agriculture and Food Research Initiative (AFRI)	10.310	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		624,089
Louisiana State University Agricultural Center		4,086,694
Louisiana State University Pennington Biomedical Research Center		28,811
Southern University and A&M College (Baton Rouge)		334,151
<u>Through: Land Stewardship Project (#2010-00958)</u>		
Louisiana State University Agricultural Center		10,893
<u>Through: North Carolina State University (#2011-68003-30395)</u>		
Louisiana State University Agricultural Center		158,214
<u>Through: University of Arkansas (#2012-67013-19436)</u>		
Louisiana State University Agricultural Center		1,851

(Continued)

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

**STATE OF LOUISIANA**  
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**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$67,168
Sun Grant Program	10.320	
<u>Through: Texas Agrilife Research Center (#570783)</u>		
University of Louisiana at Lafayette		24,352
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	
<u>Direct Awards</u>		
Southern University Agriculture Center		369,347
Food Safety Cooperative Agreements	10.479	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		111,842
Cooperative Extension Service	10.500	
<u>Direct Awards</u>		
Southern University Agriculture Center		279,484
<u>Through: University of Massachusetts-Amherst (#2011-46100-31135)</u>		
Louisiana State University A&M College (Baton Rouge)		3,344
Special Supplemental Nutrition Program for Women, Infants and Children; Nutrition Education Innovations	10.586	
<u>Through: University of California-Los Angeles (#WIC RESEARCH-11-CA)</u>		
Louisiana State University Pennington Biomedical Research Center		35,516
Forestry Research	10.652	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		289,792
Louisiana Tech University		36,020
<u>Through: Auburn University</u>		
Louisiana Tech University		4,048
Rural Development, Forestry, and Communities	10.672	
<u>Through: Purdue University (#S09-DG-11420004-024)</u>		
Louisiana State University Agricultural Center		14,746

(Continued)

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

**STATE OF LOUISIANA**  
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**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Forest Health Protection	10.680	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$1,015
Louisiana State University Agricultural Center		36,036
		<hr/>
Rural Business Enterprise Grants	10.769	
<u>Direct Awards</u>		
Louisiana Tech University		47,784
		<hr/>
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		11,480
		<hr/>
Rural Energy for America Program	10.868	
<u>Direct Awards</u>		
Louisiana Tech University		3,422
University of Louisiana at Lafayette		3,854
		<hr/>
Soil and Water Conservation	10.902	
<u>Direct Awards</u>		
McNeese State University		110,399
		<hr/>
Environmental Quality Incentives Program	10.912	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		199,595
University of Louisiana at Lafayette		12,900
<u>Through: University of Tennessee (#69-3A75-11-177)</u>		
Louisiana State University Agricultural Center		33,831
		<hr/>
Technical Agricultural Assistance	10.960	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,666
		<hr/>
Scientific Cooperation and Research	10.961	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		9,102
		<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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Cochran Fellowship Program - International Training - Foreign Participant <u>Direct Awards</u> Louisiana State University Agricultural Center	10.962	\$8,396
Forest Service <u>Direct Awards</u> University of Louisiana at Lafayette	10.12-PA-11080603-015	11,101
Feedstock Testing and Performance Evaluation of Biomass Gassifier <u>Direct Awards</u> Louisiana State University Agricultural Center	10.RD.10-DG-11330131-086	(15,941)
Modeling Impacts of Forest Carbon Offsets on Timber Markets and Forests <u>Direct Awards</u> Louisiana State University Agricultural Center	10.RD.10-JV-11111137-068	63,169
Nanofiber-Reinforced Wood Plastic Composites Made from Beetle-Killed Trees <u>Direct Awards</u> Louisiana State University Agricultural Center	10.RD.11-JV-11111124-130	5,667
Biomass Alternative Energy Demonstration Project-Winn District Office <u>Direct Awards</u> Louisiana State University Agricultural Center	10.RD.11-PA-11080604-020	19,995
Planting Management Impact on Sweet Sorghum as a Biofuel Crop <u>Through: The United Sorghum Checkoff Program Board</u> Louisiana State University Agricultural Center	10.RD.R0018-11	1,565
Novel Yield Genes from Cultivated and Wild Japanese Soybean: Gene Cloning <u>Through: University of Georgia</u> Louisiana State University Agricultural Center	10.RD.RC371-212/4784266	34,201
Development of Agroforest Systems for Bioenergy Crop Production <u>Through: University of Arkansas (#2009-38640-19632)</u> Louisiana State University Agricultural Center	10.RD.UA AES 81266-01	11,634
Operation of UVB Monitoring Site <u>Through: Colorado State University</u> Louisiana State University Agricultural Center	10.RD.UNKNOWN	2,500

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
The Effect of Blueberry Powder Supplementation on Cardiovascular Risk Factors	10.RD.UNKNOWN	
Through: U.S. Highbush Blueberry Council		
Louisiana State University Pennington Biomedical Research Center		\$61,750
Total Research and Development Cluster		17,200,605
<u>SNAP Cluster:</u>		
Supplemental Nutrition Assistance Program	10.551	
Direct Awards		
Department of Children and Family Services		1,612,587,784
Department of Revenue		992
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	
Direct Awards		
Department of Children and Family Services		73,796,181
Total SNAP Cluster		1,686,384,957
<b>Total U.S. Department of Agriculture</b>		<b>\$2,251,455,730</b>
<b>U.S. DEPARTMENT OF COMMERCE</b>		
Economic Development - Technical Assistance	11.303	
Direct Awards		
University of New Orleans		\$129,121
Fishery Products Inspection and Certification	11.413	
Direct Awards		
Department of Agriculture and Forestry		83,638
Sea Grant Support	11.417	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		41,934
Coastal Zone Management Administration Awards	11.419	
Direct Awards		
Department of Natural Resources		2,387,557

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>		
Cooperative Fishery Statistics	11.434	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		\$1,255,030
Marine Mammal Data Program	11.439	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		98,980
Unallied Industry Projects	11.452	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		2,008,397
Unallied Management Projects	11.454	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		2,466,630
Habitat Conservation	11.463	
<u>Direct Awards</u>		
Department of Natural Resources		17,656,703
Executive Department		407,686
<u>Through: National Fish and Wildlife Foundation</u>		
Department of Wildlife and Fisheries		32,495
Total Habitat Conservation		18,096,884
Congressionally Identified Awards and Projects	11.469	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		48,921
Unallied Science Program	11.472	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		408,312
Fishery Disaster Relief	11.477	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		1,356
ARRA - Broadband Technology Opportunities Program (BTOP)	11.557	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		1,751,287
ARRA - State Broadband Data and Development Grant Program	11.558	
<u>Direct Awards</u>		
Executive Department		1,563,477

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>		
Manufacturing Extension Partnership	11.611	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		\$523,885
Regional Climate Services Support in the Southern Region	11.EA133E10CN0169	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		739,454
National Marine Fisheries Service - Joint Enforcement Agreement	11.JEA	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		1,122,456
<u>Economic Development Cluster:</u>		
Economic Adjustment Assistance	11.307	
<u>Direct Awards</u>		
Department of Economic Development		54,204
Department of Wildlife and Fisheries		286,258
Louisiana State University A&M College (Baton Rouge)		97,611
Louisiana Tech University		696,864
McNeese State University		2,957,196
<u>Through: Committee of 100 for Economic Development, Inc. (#08-69-04190)</u>		
Louisiana State University A&M College (Baton Rouge)		61,160
ARRA - Economic Adjustment Assistance	11.307	
<u>Direct Awards</u>		
University of New Orleans		67,088
Total Economic Development Cluster		4,220,381
<u>Research and Development Cluster:</u>		
Integrated Ocean Observing System (IOOS)	11.012	
<u>Through: Texas A&amp;M Research Foundation (#NA11NOS0120024)</u>		
Louisiana State University A&M College (Baton Rouge)		111,833
<u>Through: Texas A&amp;M Research Foundation</u>		
Louisiana Universities Marine Consortium		50,298
Economic Development - District Operational Assistance	11.306	
<u>Direct Awards</u>		
Louisiana Tech University		117,987

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$127,323
Sea Grant Support	11.417	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,245,709
Louisiana State University Agricultural Center		321,215
<u>Through: Auburn University (#NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		121,473
<u>Through: Institute for Marine Mammal Studies (#NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		628
<u>Through: University of Southern Mississippi (#NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		121,811
<u>Through: University of Southern Mississippi (#NA10OAR4170078)</u>		
Louisiana State University Agricultural Center		19,367
<u>Through: University of Southern Mississippi (USM-GR04114-R/MG/SLR-26)</u>		
University of New Orleans		79,301
<u>Through: Institute for Marine and Mammals Studies (SG2-LSU-UNO)</u>		
University of New Orleans		908
Climate and Atmospheric Research	11.431	
<u>Through: University of Oklahoma (#NA08OAR4320886)</u>		
Louisiana State University A&M College (Baton Rouge)		220,300
National Oceanic and Atmospheric Administration (NOAA)	11.432	
Cooperative Institutes		
<u>Through: Mississippi State University (#NA06OAR4320264)</u>		
Louisiana State University A&M College (Baton Rouge)		(4,308)
<u>Through: Mississippi State University (#NA11OAR4320199)</u>		
Louisiana State University A&M College (Baton Rouge)		1,320
<u>Through: University of Oklahoma (#NA08OAR4320904)</u>		
Louisiana State University A&M College (Baton Rouge)		6,918
<u>Through: University of Oklahoma (#NA11OAR4320072)</u>		
Louisiana State University A&M College (Baton Rouge)		212,973
Marine Fisheries Initiative	11.433	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		194,006

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Cooperative Fishery Statistics	11.434	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		\$100,649
Southeast Area Monitoring and Assessment Program	11.435	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		685,158
Habitat Conservation	11.463	
<u>Direct Awards</u>		
University of New Orleans		12,225
<u>Through: University of Southern Mississippi (#NA10NMF4630080)</u>		
Louisiana State University A&M College (Baton Rouge)		65,665
<u>Through: The Nature Conservancy (#NA09NMF4630303)</u>		
Louisiana State University Agricultural Center		39,758
Unallied Science Program	11.472	
<u>Direct Awards</u>		
Nicholls State University		115,014
<u>Through: North Pacific Research Board (#NA11NMF4720111)</u>		
Louisiana State University A&M College (Baton Rouge)		2,935
Fisheries Disaster Relief	11.477	
<u>Through: Gulf States Marine Fisheries Commission (#NA10NMF4770481)</u>		
Louisiana State University A&M College (Baton Rouge)		144,295
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		449,588
Louisiana Universities Marine Consortium		506,115
<u>Through: Texas A&amp;M University (#NA09NOS4780208)</u>		
Louisiana State University A&M College (Baton Rouge)		23,480
<u>Through: University of Texas at Austin (#NA09NOS4780179)</u>		
Louisiana State University A&M College (Baton Rouge)		145,698
<u>Through: University Southern Mississippi</u>		
Louisiana Universities Marine Consortium		5,339
<u>Through: Department of Wildlife and Fisheries</u>		
Louisiana Universities Marine Consortium		1,081
Measurement and Engineering Research and Standards	11.609	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		31,089

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Technology Innovation Program (TIP)	11.616	
<u>Through: ELXSI</u>		
Louisiana Tech University		\$177,017
Congressionally-Identified Projects	11.617	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		29,030
Catch and Bycatch of Green Stick Fishing Gear	11.EA133F11SE2796	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		12,406
Analysis of Zooplankton Samples from the Deepwater Horizon Oil Spill Damage	11.RD.1050-LSU/GS-10F-0224J	
<u>Through: Industrial Economics, Inc. (#DG133C-06-NC-1729)</u>		
Louisiana State University A&M College (Baton Rouge)		756,858
Water 10 - Evaluation of Historical Biological Data and Analysis of Field Data	11.RD.5700-LSU/AB133C-11-CQ-0050	
<u>Through: Industrial Economics, Inc. (#AB133C-11-CQ-0050)</u>		
Louisiana State University A&M College (Baton Rouge)		12,855
Technical Support Services for Assessment of Chemical Hazards Associated with Oil and Hazardous Materials Releases	11.RD.AB133C-08-CQ-0028/TO #1	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		206,173
Continuing Support for the Deepwater Horizon Oil Spill Emergency Response	11.RD.AB133C-08-CQ-0028/TO #7	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(482)
Lab Support for NMFS'S SEFSC	11.RD.AB133C-08-CQ-0028/TO #8	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		8,739
Developing DWH Datasets of Subsurface Oil Concentrations from Analytical Data	11.RD.AB133C-08-CQ-0028/TO #9	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		24,275

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Task Order #1: Analytical Chemistry of Louisiana Marsh Sediments	11.RD.Z200-2S-1945/TO #1/Z200-200	
<u>Through: Stratus Consulting, Inc. (#AB133C-11-CQ-0051)</u>		
Louisiana State University A&M College (Baton Rouge)		\$731
Task Order #2: Toxicity Testing of Deepwater Horizon Oil to Gulf Killifish	11.RD.Z200-2S-1945/TO #2/Z200-200	
<u>Through: Stratus Consulting, Inc. (#AB133C-11-CQ-0051)</u>		
Louisiana State University A&M College (Baton Rouge)		10,810
Total Research and Development Cluster		6,515,563
<b>Total U.S. Department of Commerce</b>		<b>\$43,463,263</b>
<b>U.S. DEPARTMENT OF DEFENSE</b>		
Procurement Technical Assistance for Business Firms	12.002	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		\$365,627
Flood Control Projects	12.106	
<u>Direct Awards</u>		
Department of Transportation and Development		2,272,771
Department of Wildlife and Fisheries		278,645
Total Flood Control Projects		2,551,416
Planning Assistance to States	12.110	
<u>Direct Awards</u>		
Executive Department		6,703
Payments to States in Lieu of Real Estate Taxes	12.112	
<u>Direct Awards</u>		
Department of the Treasury		415,288
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	
<u>Direct Awards</u>		
Department of Environmental Quality		23,299
Collaborative Research and Development	12.114	
<u>Direct Awards</u>		
McNeese State University		5,940

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>		
Electronic Absentee Systems for Elections	12.217	
<u>Direct Awards</u>		
Department of State		<u>\$211,198</u>
Basic and Applied Scientific Research	12.300	
<u>Through: Tetra Tech, Inc. (#1020877, 1036773)</u>		
Southern University and A&M College (Baton Rouge)		<u>492,744</u>
Military Construction, National Guard	12.400	
<u>Direct Awards</u>		
Department of Military Affairs		<u>21,096,826</u>
National Guard Military Operations and Maintenance (O&M) Projects	12.401	
<u>Direct Awards</u>		
Department of Military Affairs		<u>15,119,753</u>
ARRA - National Guard Military Operations and Maintenance (O&M) Projects	12.401	
<u>Direct Awards</u>		
Department of Military Affairs		<u>46,471</u>
National Guard ChalleNGe Program	12.404	
<u>Direct Awards</u>		
Department of Military Affairs		<u>16,450,224</u>
Basic Scientific Research	12.431	
<u>Through: North Carolina A&amp;T University (W911NF-09-1-0269)</u>		
Southern University and A&M College (Baton Rouge)		<u>22,973</u>
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
<u>Through: Academy of Applied Science (#W911NF-10-2-0076)</u>		
Louisiana State University A&M College (Baton Rouge)		13,264
<u>Through: CH2MHill, Inc. (PO 909752/623644)</u>		
Southern University and A&M College (Baton Rouge)		5,618
<u>Through: Abt Associates, LLC (SUBCONTRACT#27309-2)</u>		
Southern University and A&M College (Baton Rouge)		<u>53,855</u>
Total Basic, Applied, and Advanced Research in Science and Engineering		<u>72,737</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>		
Air Force Defense Research Sciences Program Through: <u>Clarkson Aerospace Corporation</u> (SUSE06S56707C1/SU08S5670010, SUSE08S56700, FA95500910367) Southern University and A&M College (Baton Rouge)	12.800	\$69,376
Army Junior Reserve Officers Training (AJROTC) Through: <u>U.S. Army JROTC</u> Department of Education - Recovery School District	12.1205.13DODFMR	116,916
Navy Junior Reserve Officers Training Corps (NJROTC) Through: <u>Navel Services Training Command</u> Department of Education - Recovery School District	12.1205.13DODFMR	84,495
Consequence Management Assistance Program Through: <u>Cubic Applications, Inc. (HDTRA-04-D-0020-0010)</u> Louisiana State University A&M College (Baton Rouge)	12.CAI-1528-3300-12	273,913
Consequence Management Assistance Program Through: <u>Cubic Applications, Inc. (HDTRA-04-D-0020-0011)</u> Louisiana State University A&M College (Baton Rouge)	12.CAI-1604-3300-12	400,560
Consequence Management Assistance Program, Task Order 13 Through: <u>Cubic Applications, Inc. (HDTRA-04-D-0020-0013)</u> Louisiana State University A&M College (Baton Rouge)	12.CAI-1606-3300-13	1,337,880
Joint Readiness Training Center Direct Awards Department of Military Affairs	12.MIPR3ACLBLNG001	236,537
2013 Operation Military Kids Direct Awards Louisiana State University Agricultural Center	12.NAFBA1-13-M-0209	10,188
U.S. Army Protégé Program Through: <u>EMAssist, Inc. (SBR-C0114-01, SBR-DT1259-01, SBR-OT1259-02)</u> Southern University and A&M College (Baton Rouge)	12.UNKNOWN	15,508
Impacts of Freshwater Diversion on Nekton Community Characteristics Direct Awards Department of Wildlife and Fisheries	12.W42HEM13201801	14,063

(Continued)

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

**STATE OF LOUISIANA**  
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**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>		
<u>Research and Development Cluster:</u>		
Collaborative Research and Development	12.114	
<u>Direct Awards</u>		
Louisiana Universities Marine Consortium		\$122,950
<u>Through: National Wetlands Research Center</u>		
Louisiana Universities Marine Consortium		35,151
		<hr/>
Basic and Applied Scientific Research	12.300	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		151,260
Louisiana Universities Marine Consortium		412,614
Southern University and A&M College (Baton Rouge)		(16,898)
University of New Orleans		2,764,884
<u>Through: Mississippi State University (#N00173-09-2-C901)</u>		
Louisiana State University A&M College (Baton Rouge)		49,470
<u>Through: University of California-Santa Cruz (#N00014-12-1-0893)</u>		
Louisiana State University A&M College (Baton Rouge)		10,825
<u>Through: Penn State University</u>		
Louisiana Tech University		18,902
<u>Through: Tetra Tech, Inc. (1036773))</u>		
Southern University and A&M College (Baton Rouge)		113,160
		<hr/>
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		105,221
		<hr/>
Research on Chemical and Biological Defense	12.360	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		49,976
		<hr/>
Military Medical Research and Development	12.420	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		2,443,765
LSUHSC - New Orleans		218,542
LSUHSC - Shreveport		536,234
Southern University at New Orleans		5,159
<u>Through: Mary Bird Perkins Cancer Center (#W81XWH-10-1-0005)</u>		
Louisiana State University A&M College (Baton Rouge)		22,793
<u>Through: Northern Illinois University (#W81XWH-10-1-0170)</u>		
Louisiana State University A&M College (Baton Rouge)		71,604

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



**STATE OF LOUISIANA**  
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	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Military Medical Research and Development (Cont.)		
Through: University of Arkansas at Little Rock (#W81XWH-11-1-0795)		
Louisiana State University Agricultural Center		\$77,253
Through: Samuelli Institute (#W81XWH-06-2-0009)		
Louisiana State University Pennington Biomedical Research Center		471,954
Through: Tulane University (#W81XWH-12-1-0246)		
Louisiana State University Pennington Biomedical Research Center		35,634
Through: Southern University of New Orleans		
LSUHSC - New Orleans		93,105
Through: University of Rochester, New York		
LSUHSC - Shreveport		3,292
		<hr/>
Basic Scientific Research	12.431	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		170,841
Southern University and A&M College (Baton Rouge)		38,052
Through: Tulane University (Sub TUL-596-09/10)		
University of New Orleans		20,920
		<hr/>
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		81,218
Louisiana State University Agricultural Center		2,250
Southern University and A&M College (Baton Rouge)		25,911
University of New Orleans		14,692
Through: Abt Associates, LLC (Subcontract #27)		
Southern University and A&M College (Baton Rouge)		66,000
		<hr/>
Air Force Defense Research Sciences Program	12.800	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		253,419
Louisiana Tech University		373,096
Southern University and A&M College (Baton Rouge)		313,139
University of Louisiana at Lafayette		169,409
Through: Clarkson Aerospace Corporation		
Grambling State University		147,333
Through: University of New Mexico (#FA9550-12-1-0489)		
Louisiana State University A&M College (Baton Rouge)		172,766
Through: Cyber Innovation Center (12 Cyber Innovation)		
Louisiana Tech University		529,854

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

**STATE OF LOUISIANA**  
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**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Air Force Defense Research Sciences Program (Cont.)		
Through: Clarkson Aerospace Corporation (#10-S567-0017-02-C1)		
Louisiana Tech University		\$30,415
Through: Clarkson Aerospace Corporation (#12-S567-0018-02-C2)		
Louisiana Tech University		91,560
Through: Clarkson Aerospace Corporation (#13-S567-0019-02-C2)		
Louisiana Tech University		42,099
Through: Clarkson Aerospace Corporation (#13-S567-0020-02-C1)		
Louisiana Tech University		24,642
Through: University of Texas at San Antonio		
Louisiana Tech University		58,939
Mathematical Sciences Grants Program	12.901	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		87,163
Research and Technology Development	12.910	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		63,964
University of New Orleans		79,920
Through: Massachusetts Institute of Technology (#W31P4Q-12-1-0019)		
Louisiana State University A&M College (Baton Rouge)		23,007
Through: New York Institute of Technology		
Louisiana Tech University		166,622
AMCOM Express Technical Domain	12.10S-2417	
Through: Radiance Technologies		
Louisiana Tech University		119,820
Phase II Capacitative Fabric	12.10S-2873	
Through: Radiance Technologies		
Louisiana Tech University		144,488
MDA Nanotube DFV	12.11S-0292	
Through: Radiance Technologies		
Louisiana Tech University		3,738
Nanotube DFV	12.12-S-1151	
Through: Radiance Technologies		
Louisiana Tech University		110,253

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Smart Scholar: J. Hitchins	12.ASEE	
Through: ASEE		
Louisiana Tech University		\$2,693
DARPA	12.FA8750-10-C-0171	
Through: Charles Rivers Analytics (SC1005301)		
University of Louisiana at Lafayette		226,361
Air Force	12.FA8750-12-C-0144	
Through: Charles Rivers Analytics (SC1115001)		
University of Louisiana at Lafayette		5,135
Multiple Target Tracking (MTT) of Objects Exhibiting Significant Nonlinearities	12.FA8750-12-C-5008	
Through: Object Video, Inc (Sub #OV_UNO_SUBC_103111)		
University of New Orleans		33,333
Defense Threat Reduction Agency (DTRA)	12.HDRA1-12-C-0065	
Through: Surface Treatment Technologies, Inc. (P.O. #2801 Rev 4)		
University of New Orleans		90,836
Army Corps of Engineers - Intergovernmental Personnel Act (D. Reed)	12.IPA	
Direct Awards		
University of New Orleans		70,849
Support for Thin Plate Distortion Project	12.N00014-10-D-0062	
Through: Concurrent Technologies, Inc. (Sub #111000107)		
University of New Orleans		49,785
Support Precision Panel Project	12.N00014-10-D-0062	
Through: Concurrent Technologies, Inc. (Sub #120300105)		
University of New Orleans		34,621
Tools for Large Scale Data Correlation	12.N00104-11-M-QT01	
Direct Awards		
University of New Orleans		122,849
Naval Education Engineering Consortium	12.N65540-10-C-0003	
Through: University of Michigan (Sub #3001511565)		
University of New Orleans		113,349

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
SPAWAR NOLA - Various Program Names relating to various Task Orders	12.N69250-08-D-0302	
<u>Direct Awards</u>		
University of New Orleans		\$336,236
Low Temp Smoke Effect	12.RD.2013-051	
<u>Through: University of Alabama at Huntsville (#W911SR-13-C-0009)</u>		
Louisiana State University A&M College (Baton Rouge)		10,206
Joint University Partnership Collaboration with the	12.RD.4305-LSU-DTRA-0010	
Biological Threat Reduction		
<u>Through: Pennsylvania State University (#DTRA01-03-D-0010)</u>		
Louisiana State University Agricultural Center		75,793
Ecology of Burcella Biotypes within Southern Kazakhstan	12.RD.BTR-P0317	
<u>Through: Aecom (#HDTRA1-08-D-0006/TO-)</u>		
Louisiana State University Agricultural Center		6,024
Evaluation of Grass Establishment on Turf Re-enforcement Mats	12.RD.G-2428-1	
<u>Through: Colorado State University (#W912EP-11-C-0042)</u>		
Louisiana State University Agricultural Center		23,350
Sensors Research	12.RD.LSU 11-S567-0017-02-C2	
<u>Through: Clarkson Aerospace Corporation (#FA8650-05-D-1912)</u>		
Louisiana State University A&M College (Baton Rouge)		61,066
Sensors Nanotechnology Research for C4ISR and EW Technical Thrust	12.RD.LSU 13-S567-019-02-C2	
<u>Through: Clarkson Aerospace Corporation (#FA8650-05-D-1912)</u>		
Louisiana State University A&M College (Baton Rouge)		44,100
Minority Leaders Program, Cyber-Security Research for Distributed	12.RD.LSU 13-S567-020-02-C2	
Sensor Systems		
<u>Through: Clarkson Aerospace Corporation (#FA8650-05-D-1912)</u>		
Louisiana State University A&M College (Baton Rouge)		122,498
Luminescent Ammunition	12.W15QKN-10-9-0001	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		32,730
ARRA - U.S. Army	12.W911NF-11-1-0047	
<u>Through: Xavier University (OSP-05-21C861-001)</u>		
University of Louisiana at Lafayette		38,759

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
U.S. Army	12.W911NF-11-C-0240	
<u>Through: Charles Rivers Analytics (SC1115701)</u>		
University of Louisiana at Lafayette		\$40,000
Oyster Habitat Suitability Index Model Support	12.W912HZ-08-A-0003-CA82	
<u>Through: SGC, Inc. (PO #SGCPO-12-082)</u>		
University of New Orleans		18,166
Topological Features and Dynamics of Gene Flow Networks	12.W912HZ-09-2-0003	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		21,394
Sediment Transport	12.W912HZ-10-P-0089	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		9,496
Total Research and Development Cluster		12,812,009
<b>Total U.S. Department of Defense</b>		<b>\$72,252,644</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>		
Emergency Solutions Grant Program	14.231	
<u>Direct Awards</u>		
Department of Children and Family Services		\$918,610
Supportive Housing Program	14.235	
<u>Direct Awards</u>		
Department of Health and Hospitals		300,636
Southeastern Louisiana University		146,781
Total Supportive Housing Program		447,417
Shelter Plus Care	14.238	
<u>Direct Awards</u>		
Executive Department		4,237,160
Metropolitan Human Services District		1,120,588
Total Shelter Plus Care		5,357,748

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)</b>		
Housing Opportunities for Persons with AIDS	14.241	
<u>Direct Awards</u>		
Office of Public Health		\$1,264,683
ARRA - Homeless Prevention and Rapid Re-housing Program	14.262	
Technical Assistance		
<u>Direct Awards</u>		
Department of Children and Family Services		1,077,288
Fair Housing Assistance Program - State and Local	14.401	
<u>Direct Awards</u>		
Department of Justice		390,071
Historically Black Colleges and Universities Program	14.520	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		291,694
Southern University at New Orleans		219,497
Southern University at Shreveport-Bossier City		71,335
Total Historically Black Colleges and Universities Program		582,526
Manufactured Housing Programs	14.DU100K000018163	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		131,570
<u>CDBG - State-Administered CDBG Cluster:</u>		
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	
<u>Direct Awards</u>		
Executive Department		516,941,425
<u>Through: Committee of 100 for Economic Development, Inc. (#700948)</u>		
Louisiana State University A&M College (Baton Rouge)		6,034
<u>Through: City of Baton Rouge (CFMS #684377)</u>		
Southern University and A&M College (Baton Rouge)		53,948
ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)	14.255	
<u>Direct Awards</u>		
Executive Department		98,436
Total CDBG - State-Administered CDBG Cluster		517,099,843

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)</b>		
<u>HOPE VI Cluster:</u>		
Demolition and Revitalization of Severely Distressed Public Housing	14.866	
<u>Through: Housing Authority of New Orleans</u>		
Southern University at New Orleans		\$16,135
		<hr/>
Total HOPE VI Cluster		16,135
		<hr/>
<u>Housing Voucher Cluster:</u>		
Section 8 Housing Choice Vouchers	14.871	
<u>Direct Awards</u>		
Executive Department		7,246,611
		<hr/>
Total Housing Voucher Cluster		7,246,611
		<hr/>
<u>Research and Development Cluster:</u>		
Doctoral Dissertation Research Grants	14.516	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		9,925
Louisiana State University A&M College (Baton Rouge)		187
University of New Orleans		1,922
		<hr/>
Capacity Building for Sustainable Communities	14.705	
<u>Through: University of Missouri (#DCSGP0003-11)</u>		
Louisiana State University Agricultural Center		17,519
		<hr/>
Total Research and Development Cluster		29,553
		<hr/>
<b>Total U.S. Department of Housing and Urban Development</b>		<b>\$534,562,055</b>
		<hr/> <hr/>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>		
Regulation of Surface Coal Mining and Surface Effects of	15.250	
Underground Coal Mining		
<u>Direct Awards</u>		
Department of Natural Resources		\$102,516
		<hr/>
Abandoned Mine Land Reclamation (AMLR) Program	15.252	
<u>Direct Awards</u>		
Department of Natural Resources		114,543
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>		
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423	
<u>Direct Awards</u>		
University of New Orleans		<u>\$4,313</u>
Marine Minerals Activities	15.424	
<u>Direct Awards</u>		
Department of Natural Resources		<u>25,457</u>
Coastal Wetlands Planning, Protection and Restoration Act	15.614	
<u>Through: U.S. Army Corps of Engineers</u>		
Department of Wildlife and Fisheries		<u>76,598</u>
Clean Vessel Act	15.616	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>58,417</u>
Enhanced Hunter Education and Safety Program	15.626	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>1,610,692</u>
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>33,600</u>
Coastal Impact Assistance Program	15.668	
<u>Direct Awards</u>		
Department of Natural Resources		<u>17,403,849</u>
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards</u>		
Department of Transportation and Development		100,000
University of Louisiana at Lafayette		<u>17,391</u>
Total U.S. Geological Survey - Research and Data Collection		<u>117,391</u>
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>28,285</u>
Historic Preservation Fund Grants-in-Aid	15.904	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		<u>945,635</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>		
Outdoor Recreation - Acquisition, Development and Planning	15.916	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		<u>\$937,926</u>
National Center for Preservation Technology and Training	15.923	
<u>Direct Awards</u>		
University of Louisiana at Monroe		<u>946</u>
National Heritage Area Federal Financial Assistance	15.939	
<u>Through: Cane River National Heritage Area, Inc.</u>		
Louisiana State University A&M College (Baton Rouge)		<u>10,000</u>
Cooperative Agreements with National Park Service		
<u>Direct Awards</u>		
Northwestern State University	15.2010-05	46,899
Northwestern State University	15.H2210100307	<u>562,387</u>
Total Cooperative Agreements with National Park Service		<u>609,286</u>
Atchafalaya National Heritage Area	15.CAH5041-08-0010	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		<u>99,547</u>
U.S. Army Corps of Engineers	15.DFS12595155	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>22,416</u>
U.S. Geological Survey NSDI Partnership Program Structures	15.G12PX00150	
Stewardship Agreement		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>24,978</u>
<u>Fish and Wildlife Cluster:</u>		
Sport Fish Restoration Program	15.605	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>5,244,026</u>
Wildlife Restoration and Basic Hunter Education	15.611	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>3,983,279</u>
Total Fish and Wildlife Cluster		<u>9,227,305</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>		
<u>Research and Development Cluster:</u>		
Louisiana State University (LSU) Coastal Marine Institute (CMI)	15.422	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$389,742
Louisiana State University Agricultural Center		54,321
Louisiana Universities Marine Consortium		128,964
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		30,596
Louisiana State University Agricultural Center		116,797
Louisiana Universities Marine Consortium		77,769
University of New Orleans		115,815
Sport Fish Restoration Program	15.605	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		2,086,287
Fish and Wildlife Management Assistance	15.608	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		88,632
University of Louisiana at Lafayette		14,743
University of New Orleans		44,546
<u>Through: National Fish and Wildlife Foundation</u>		
Department of Wildlife and Fisheries		60,448
Wildlife Restoration and Basic Hunter Education	15.611	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		967,672
Coastal Wetlands Planning, Protection and Restoration Act	15.614	
<u>Through: U.S. Army Corps of Engineers</u>		
Department of Wildlife and Fisheries		23,281
Cooperative Endangered Species Conservation Fund	15.615	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		134,077

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Coastal Program	15.630	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>\$42,177</u>
Partners for Fish and Wildlife	15.631	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>16,149</u>
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>20,700</u>
State Wildlife Grants	15.634	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>767,496</u>
Migratory Bird Joint Ventures	15.637	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		50,080
<u>Through: Mississippi State University (191000-331290-03)</u>		
University of Louisiana at Lafayette		<u>7,919</u>
Marine Turtle Conservation Fund	15.645	
<u>Direct Awards</u>		
Southeastern Louisiana University		<u>17,346</u>
Service Training and Technical Assistance (Generic Training)	15.649	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>9,477</u>
Research Grants (Generic)	15.650	
<u>Direct Awards</u>		
McNeese State University		<u>43,295</u>
Migratory Bird Monitoring, Assessment and Conservation	15.655	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>10,749</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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Endangered Species Conservation - Recovery Implementation Funds	15.657	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		\$15,778
Louisiana State University Agricultural Center		2,785
		<hr/>
Endangered Species - Candidate Conservation Action Funds	15.660	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		27,597
		<hr/>
Assistance to State Water Resources Research Institutes	15.805	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		128,063
		<hr/>
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		439,410
University of New Orleans		114,087
<u>Through: Tulane University (#G09AC00329)</u>		
Nicholls State University		501
<u>Through: Tulane University (#TUL-HSC-235-10/11)</u>		
Nicholls State University		147
<u>Through: CSA International, Inc (2314)</u>		
University of Louisiana at Lafayette		57,150
		<hr/>
National Cooperative Geologic Mapping Program	15.810	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		113,325
		<hr/>
Cooperative Research Units Program	15.812	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		463,609
		<hr/>
National Land Remote Sensing - Education Outreach and Research	15.815	
<u>Through: Montana State University (AV08-LA01)</u>		
University of Louisiana at Lafayette		30,024
		<hr/>
Energy Cooperatives to Support the National Coal Resources	15.819	
Data System (NCRDS)		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		15,078
University of Louisiana at Lafayette		9,129
		<hr/>

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
National Climate Change and Wildlife Science Center	15.820	
Through: University of Oklahoma (#G12AC00002)		
Louisiana State University A&M College (Baton Rouge)		\$36,324
National Center for Preservation Technology and Training	15.923	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		5,000
U.S. Army Corps of Engineers	15.DFS62941388	
Direct Awards		
University of Louisiana at Lafayette		2,647
National Park Service	15.H5000070440	
Direct Awards		
University of Louisiana at Lafayette		14,194
In Support of the Telcordia Proposal in Response to IARPA-BAA-10-02 Quantum	15.RD.20016197/PO #20016892	
Through: Telcordia Technologies, Inc. (#D11PC20168)		
Louisiana State University A&M College (Baton Rouge)		134,226
Deepwater Program: Exploration and Research of Northern Gulf of Mexico	15.RD.33789	
Through: TDI-Brooks International (#M08PC20038)		
Louisiana State University A&M College (Baton Rouge)		133,219
Sonoma Tech CSI 6 Equipment Install	15.RD.908059	
Through: Sonoma Technology, Inc. (#M08PC20057)		
Louisiana State University A&M College (Baton Rouge)		12,712
Development of Real-Time Monitoring Protocol for Assessing Volatile Organic	15.RD.E12PC00057	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		126,122
Evaluating and Collecting Acid Precipitation	15.RD.G11PX90053	
Direct Awards		
Louisiana State University Agricultural Center		4,410
Theriongeneology Services 2011-2012 - Dr. Eilts	15.RD.G12PX00018	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		1,020

(Continued)

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

**STATE OF LOUISIANA**  
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	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
USGS/DOI Gulf of Mexico Data and Scenarios Workshop	15.RD.G12PX00737	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$5,000
Conduct Research and Produce a Report on Latin American Immigrants in South	15.RD.H5000070410/P10AC00604	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		7,194
Archeological Research at Tyndall Air Force Base	15.RD.P12AC71326/H500 07 A271	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		19,163
Total Research and Development		7,236,992
<b>Total U.S. Department of the Interior</b>		<b>\$38,690,692</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>		
Asset Forfeiture	16.000	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		\$371,251
Violence Against Women Act Court Training and Improvement Grants	16.013	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		81,261
Sexual Assault Services Formula Program	16.017	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		181,505
Community-Based Violence Prevention Program	16.123	
<u>Through: City of Baton Rouge/Parish of East Baton Rouge (#2012-PB-FX-K001)</u>		
Louisiana State University A&M College (Baton Rouge)		63,584

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
Juvenile Accountability Block Grants	16.523	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$668,968
<u>Through: Louisiana Commission on Law Enforcement</u>		
Department of Public Safety and Corrections - Youth Services		104,182
Total Juvenile Accountability Block Grants		773,150
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	
<u>Direct Awards</u>		
LSUHSC - Shreveport		123,308
University of Louisiana at Monroe		29,781
Total Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		153,089
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		825,273
<u>Through: Louisiana Commission on Law Enforcement</u>		
Department of Public Safety and Corrections - Youth Services		10,268
Total Juvenile Justice and Delinquency Prevention - Allocation to States		835,541
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Youth Services		558,121
Missing Children's Assistance	16.543	
<u>Direct Awards</u>		
Department of Justice		314,900
Title V - Delinquency Prevention Program	16.548	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		56,820

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
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		\$58,763
National Criminal History Improvement Program (NCHIP)	16.554	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		134,402
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	
<u>Direct Awards</u>		
Department of Justice		53
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		168,989
Total National Institute of Justice Research, Evaluation, and Development Project Grants		169,042
Crime Victim Assistance	16.575	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		5,628,851
Crime Victim Compensation	16.576	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		904,445
Edward Byrne Memorial Formula Grant Program	16.579	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		227,904
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	
<u>Through: Institute for Intergovernmental Research</u>		
Department of Justice		46,383
Violence Against Women Formula Grants	16.588	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		2,269,692

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$246,220
Residential Substance Abuse Treatment for State Prisoners	16.593	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		670,433
<u>Through: Louisiana Commission on Law Enforcement</u>		
Department of Public Safety and Corrections - Youth Services		229,973
Total Residential Substance Abuse Treatment for State Prisoners		900,406
Corrections - Training and Staff Development	16.601	
<u>Direct Awards</u>		
Central Louisiana Technical College		277,103
Corrections - Research and Evaluation and Policy Formulation	16.602	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Youth Services		209,894
State Criminal Alien Assistance Program	16.606	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		65,977
Bulletproof Vest Partnership Program	16.607	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		24,147
Project Safe Neighborhoods	16.609	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		64,356

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
Public Safety Partnership and Community Policing Grants	16.710	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		\$274,786
Department of Public Safety and Corrections - Public Safety Services		62,475
Northwestern State University		301,828
		<hr/>
Total Public Safety Partnership and Community Policing Grants		639,089
		<hr/>
Juvenile Mentoring Program	16.726	
<u>Direct Awards</u>		
Northshore Technical Community College		39,683
<u>Through: National 4-H Council (#2010-JU-FX-0016)</u>		
Louisiana State University Agricultural Center		(154)
<u>Through: National 4-H Council (#2011-MU-MU-0026)</u>		
Louisiana State University Agricultural Center		41,027
<u>Through: National 4-H Council (#2012-JU-FX-0016)</u>		
Louisiana State University Agricultural Center		26,242
<u>Through: Institute for Educational Leadership</u>		
LSUHSC - New Orleans		67,599
<u>Through: 4-H National</u>		
Southern University Agriculture Center		68,901
		<hr/>
Total Juvenile Mentoring Program		243,298
		<hr/>
Enforcing Underage Drinking Laws Program	16.727	
<u>Direct Awards</u>		
Department of Revenue		187,151
		<hr/>
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Youth Services		245,936
		<hr/>
Statewide Automated Victim Information Notification (SAVIN) Program	16.740	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		505,493
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
DNA Backlog Reduction Program	16.741	
<u>Direct Awards</u>		
Department of Justice		\$433,378
Department of Public Safety and Corrections - Public Safety Services		1,398,240
Total DNA Backlog Reduction Program		1,831,618
Anti-Gang Initiative	16.744	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		5,078
Support for Adam Walsh Act Implementation Grant Program	16.750	
<u>Direct Awards</u>		
Department of Justice		66,146
Congressionally Recommended Awards	16.753	
<u>Direct Awards</u>		
Grambling State University		452
ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	16.800	
<u>Direct Awards</u>		
Department of Justice		47,426
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	16.801	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		(222)
Second Chance Act Prisoner Reentry Initiative	16.812	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		851,891
John R. Justice Prosecutors and Defenders Incentive Act	16.816	
<u>Direct Awards</u>		
Office of Student Financial Assistance		141,142
Equitable Sharing Program	16.922	
<u>Direct Awards</u>		
Department of Justice		18,558

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
Office of the Federal Detention Trustee (OFDT)	16.35079	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>\$205,385</u>
Infragard Phase XI	16.36283	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>998,749</u>
Law Enforcement Online (LEO) Phase X	16.6968	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>(2,197)</u>
Infragard Phase V	16.6969	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>(810)</u>
Federal Bureau of Investigation		
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services	16.166E-NO-54661	3,882
Department of Public Safety and Corrections - Public Safety Services	16.1D-NO-54661-356	12,316
Department of Public Safety and Corrections - Public Safety Services	16.281D-NO-C70491	15,204
Department of Public Safety and Corrections - Public Safety Services	16.62A-NO-A71664-LSP	10,066
Department of Public Safety and Corrections - Public Safety Services	16.UNKNOWN	<u>26,204</u>
Total Federal Bureau of Investigation		<u>67,672</u>
Law Enforcement Online (LEO) Operations & Maintenance XVII FY 11	16.6968/37817	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>801,509</u>
FBI.gov - Years 3 & 4	16.6968/37919	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>153,278</u>
Law Enforcement Online (LEO) Operations & Maintenance XVIII FY 12	16.6968/39120	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>6,513,341</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
Drug Enforcement Administration		
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services	16.KB-11-0032	\$5,582
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAE-0269	4,780
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAE-0280	(1)
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAE-0300	15,086
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAM-047H	7,706
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAW-142	2,320
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAW-143H	13,470
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAW-144H	9,000
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAW-147H	2,619
Department of Public Safety and Corrections - Public Safety Services	16.UNKNOWN	182,038
Total Drug Enforcement Administration		242,600
National Center for Disaster Fraud-DOJ		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	16.L011040	130,017
Louisiana State University A&M College (Baton Rouge)	16.M011059	160,697
Total National Center for Disaster Fraud-DOJ		290,714
National Center for Disaster Fraud-DHS-OIG-DIS		
	16.L011041	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		59,512
National Center for Disaster Fraud-DHS-OIG-ND		
	16.L011042	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(4,539)
National Center for Disaster Fraud-FHFA-OIG		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	16.L011052	30,811
Louisiana State University A&M College (Baton Rouge)	16.M011061	71,613
Total National Center for Disaster Fraud-FHFA-OIG		102,424
National Center for Disaster Fraud (DHS-OIG)		
	16.M011060	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		150,254

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
National Center for Disaster Fraud (HHS-OIG)	16.M011503	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$153,259
U.S. Marshals Service	16.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		90,878
<u>JAG Program Cluster:</u>		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		5,005,696
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		824,928
Total JAG Program Cluster		5,830,624
<u>Research and Development Cluster:</u>		
Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541	
<u>Through: University of California - Irvine (Sub #2010-2534)</u>		
University of New Orleans		21,591
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	
<u>Through: Baylor College of Medicine (#2011-DN-BX-K534)</u>		
Louisiana State University A&M College (Baton Rouge)		216,118
Testing the Cognitive Load Approach for Detecting Deception	16.RD.26-3002-4124	
<u>Through: University of Texas at El Paso (J-FBI-10-009)</u>		
Louisiana State University A&M College (Baton Rouge)		50,000
Tools for Improving the Quality of Aged, Degraded, Damaged or Otherwise	16.RD.276K673	
<u>Through: University of Wisconsin-Madison (#2010-DN-BX-K190)</u>		
Louisiana State University A&M College (Baton Rouge)		48,716

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
U.S. v IMC Phosphates Company (DJ File #90-7-1-08388)-Phase 1	16.RD.DJJ-10W-ENR01-0233	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(\$158)
Total Research and Development Cluster		336,267
<b>Total U.S. Department of Justice</b>		<b>\$35,388,783</b>
<b>U.S. DEPARTMENT OF LABOR</b>		
Labor Force Statistics	17.002	
<u>Direct Awards</u>		
Louisiana Workforce Commission		\$1,159,444
Compensation and Working Conditions	17.005	
<u>Direct Awards</u>		
Louisiana Workforce Commission		99,013
Unemployment Insurance	17.225	
<u>Direct Awards</u>		
Louisiana Workforce Commission		303,438,216
ARRA - Unemployment Insurance	17.225	
<u>Direct Awards</u>		
Louisiana Workforce Commission		86,350,251
Senior Community Service Employment Program	17.235	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		1,721,163
Through: <u>The National Council on the Aging, Inc.</u>		
University of Louisiana at Monroe		609,879
Total Senior Community Service Employment Program		2,331,042
Trade Adjustment Assistance	17.245	
<u>Direct Awards</u>		
Louisiana Workforce Commission		3,035,061

(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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF LABOR (CONT.)</b>		
WIA Pilots, Demonstrations, and Research Projects	17.261	
<u>Direct Awards</u>		
Louisiana Workforce Commission		\$266,074
Southeastern Louisiana University		69,274
		<hr/>
Total WIA Pilots, Demonstrations, and Research Projects		335,348
		<hr/>
Incentive Grants - WIA Section 503	17.267	
<u>Direct Awards</u>		
Louisiana Workforce Commission		27,634
		<hr/>
Work Opportunity Tax Credit Program (WOTC)	17.271	
<u>Direct Awards</u>		
Louisiana Workforce Commission		385,077
		<hr/>
Temporary Labor Certification for Foreign Workers	17.273	
<u>Direct Awards</u>		
Louisiana Workforce Commission		178,569
		<hr/>
Youthbuild	17.274	
<u>Direct Awards</u>		
Louisiana Delta Community College		324,087
Northshore Technical Community College		515,995
		<hr/>
Total Youthbuild		840,082
		<hr/>
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	
<u>Direct Awards</u>		
Southern University at Shreveport-Bossier City		936,489
		<hr/>
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	
<u>Direct Awards</u>		
South Louisiana Community College		1,693,324
		<hr/>
Workforce Investment Act (WIA) National Emergency Grants	17.277	
<u>Direct Awards</u>		
Louisiana Workforce Commission		2,757,610
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF LABOR (CONT.)</b>		
Training Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	
<u>Direct Awards</u>		
Baton Rouge Community College		\$197,669
Bossier Parish Community College		621,763
Nunez Community College		132,685
		<hr/>
Total Training Adjustment Assistance Community College and Career Training (TAACCCT) Grants		952,117
		<hr/>
Consultation Agreements	17.504	
<u>Direct Awards</u>		
Louisiana Workforce Commission		827,917
		<hr/>
OSHA Data Initiative	17.505	
<u>Direct Awards</u>		
Louisiana Workforce Commission		10,700
		<hr/>
Mine Health and Safety Education and Training	17.602	
<u>Direct Awards</u>		
Northshore Technical Community College		78,344
		<hr/>
Transition Assistance Program	17.807	
<u>Direct Awards</u>		
Louisiana Workforce Commission		33,097
		<hr/>
<u>Employment Service Cluster:</u>		
Employment Service/Wagner-Peyser Funded Activities	17.207	
<u>Direct Awards</u>		
Louisiana Workforce Commission		9,289,066
		<hr/>
Disabled Veterans' Outreach Program (DVOP)	17.801	
<u>Direct Awards</u>		
Louisiana Workforce Commission		1,164,732
		<hr/>
Local Veterans' Employment Representative Program	17.804	
<u>Direct Awards</u>		
Louisiana Workforce Commission		794,452
		<hr/>
Total Employment Service Cluster		11,248,250
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF LABOR (CONT.)</b>		
<u>WIA Cluster:</u>		
WIA Adult Program	17.258	
<u>Direct Awards</u>		
Louisiana Workforce Commission		\$10,453,138
WIA Youth Activities	17.259	
<u>Direct Awards</u>		
Louisiana Workforce Commission		12,456,183
<u>Through: City of Baton Rouge/Parish of East Baton Rouge -</u>		
<u>BR Office of Workforce Investment (WIA)</u>		
Louisiana State University A&M College (Baton Rouge)		111,568
<u>Through: Tangipahoa Parish School System (WIA 20)</u>		
Louisiana State University A&M College (Baton Rouge)		210,083
WIA Dislocated Workers	17.260	
<u>Direct Awards</u>		
Louisiana Workforce Commission		3,859,866
ARRA - WIA Dislocated Workers	17.260	
<u>Direct Awards</u>		
Louisiana Workforce Commission		470,607
WIA Dislocated Worker Formula Grants	17.278	
<u>Direct Awards</u>		
Louisiana Workforce Commission		8,761,350
Total WIA Cluster		36,322,795
<b>Total U.S. Department of Labor</b>		<b>\$453,040,380</b>
<b>U.S. DEPARTMENT OF STATE</b>		
Global UGRAD Cultural Ambassadors Passport Program to America and UGRAD	19.UGRAD-ULM11	
<u>Through: International Research and Exchanges Board (IREX)</u>		
University of Louisiana at Monroe		\$3,704
<b>Total U.S. Department of State</b>		<b>\$3,704</b>

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>		
Airport Improvement Program	20.106	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>\$129,343</u>
Highway Training and Education	20.215	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>17,639</u>
National Motor Carrier Safety	20.218	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>4,076,508</u>
Commercial Driver's License Program Improvement Grant	20.232	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		307,195
Supreme Court of Louisiana		<u>813,419</u>
Total Commercial Driver's License Program Improvement Grant		<u>1,120,614</u>
Commercial Vehicle Information Systems and Networks	20.237	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>151,769</u>
Metropolitan Transportation Planning	20.505	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>1,075,586</u>
Formula Grants for Rural Areas	20.509	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>8,843,708</u>
ARRA - Formula Grants for Rural Areas	20.509	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>2,310,589</u>
Alcohol Open Container Requirements	20.607	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>7,064,453</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>		
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>\$6,636,884</u>
Pipeline Safety Program State Base Grant	20.700	
<u>Direct Awards</u>		
Department of Natural Resources		<u>947,780</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>223,204</u>
State Justice Institute	20.SJI-13-T-017	
<u>Direct Awards</u>		
Supreme Court of Louisiana		<u>14,819</u>
<u>Federal Transit Cluster:</u>		
Federal Transit - Capital Investment Grants	20.500	
<u>Direct Awards</u>		
Department of Transportation and Development		226,436
<u>Through: City of Baton Rouge (LA-04-0040-00)</u>		
Southern University and A&M College (Baton Rouge)		<u>475,000</u>
ARRA - Federal Transit - Formula Grants	20.507	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>345,102</u>
Total Federal Transit Cluster		<u>1,046,538</u>
<u>Highway Planning and Construction Cluster:</u>		
Highway Planning and Construction	20.205	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>773,557,028</u>
ARRA - Highway Planning and Construction	20.205	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>35,230,721</u>
Recreational Trails Program	20.219	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>1,357,249</u>
Total Highway Planning and Construction Cluster		<u>810,144,998</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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>		
<u>Highway Safety Cluster:</u>		
State and Community Highway Safety	20.600	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		\$2,907,445
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		3,602,185
Occupant Protection Incentive Grants	20.602	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		672,295
Safety Belt Performance Grants	20.609	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		25,062
State Traffic Safety Information System Improvement Grants	20.610	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		611,255
Incentive Grant Program to Increase Motorcyclist Safety	20.612	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		76,576
Total Highway Safety Cluster		7,894,818
<u>Research and Development Cluster:</u>		
Highway Research and Development Program	20.200	
<u>Through: National Academy of Sciences (#HR-14-19)</u>		
Louisiana Tech University		312,682
National Highway Traffic Safety Administration (NHTSA)	20.614	
Discretionary Safety Grants		
<u>Direct Awards</u>		
Department of Transportation and Development		54,081
University Transportation Centers Program	20.701	
<u>Through: Mississippi State University (#DTRT12-G-UTC14)</u>		
Louisiana State University A&M College (Baton Rouge)		255,775
<u>Through: Texas A&amp;M University-Texas A&amp;M Transportation Institute</u>		
(DTRT12-G-UTC06)		
Louisiana State University A&M College (Baton Rouge)		165,991

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Biobased Transportation Research	20.761	
<u>Through: Oklahoma State University (#DTOS59-07-G-00053)</u>		
Louisiana State University A&M College (Baton Rouge)		\$42,624
<u>Through: Texas A&amp;M University-Texas Agrilife Research</u>		
<u>(#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		4,972
<u>Through: University of Arkansas (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		36,865
<u>Through: University of Missouri (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		13,909
<u>Through: Mississippi State University (60300.363251.01)</u>		
University of Louisiana at Lafayette		31,018
		<hr/>
Research Grants	20.762	
<u>Through: National Academy of Sciences (#SHFP R-01)</u>		
Louisiana Tech University		2,504
		<hr/>
Strategic Approaches at the Corridor and Network	20.RD.34865/CJA2806	
Levels to Minimize Disrupt		
<u>Through: Louis Berger Group, Inc.</u>		
Louisiana State University A&M College (Baton Rouge)		12,544
		<hr/>
A Dynamic Feedback-Control Toll Pricing Methodology	20.RD.DTRT06-G-0031	
for Managed Lines		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		28,944
		<hr/>
Characterization of Mechanical Properties of Composite Materials	20.RD.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		24,957
		<hr/>
Classifying Accident Avoidance on Heterogeneous Road Networks	20.RD.DTRT06-G-0031	
Using Explora		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		25,000
		<hr/>
Improving the Self-healing Properties of Concrete Materials by	20.RD.DTRT06-G-0031	
Using Compos		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,963
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Investigating the Detection of Distracted Driving	20.RD.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$54,047
Minimizing Driver Errors: Examining Factors Leading to Failed Target Tracking	20.RD.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		15,471
Tier II University Transportation Center	20.RD.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		436,459
Total Research and Development Cluster		1,519,806
<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		1,113,014
Job Access and Reverse Commute Program	20.516	
<u>Direct Awards</u>		
Department of Transportation and Development		448,756
New Freedom Program	20.521	
<u>Direct Awards</u>		
Department of Transportation and Development		275,038
Total Transit Services Programs Cluster		1,836,808
<b>Total U.S. Department of Transportation</b>		<b>\$855,055,864</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>		
Low Income Taxpayer Clinics	21.008	
<u>Direct Awards</u>		
Southern University Law Center		\$58,869
<b>Total U.S. Department of the Treasury</b>		<b>\$58,869</b>

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. POSTAL SERVICE</b>		
U.S. Postal Service - Fixed Price Contract	22.216565-89-P-0444	
<u>Direct Awards</u>		
Nicholls State University		\$6,000
<b>Total U.S. Postal Service</b>		<b>\$6,000</b>
<b>OFFICE OF PERSONNEL MANAGEMENT</b>		
Intergovernmental Personnel Act (IPA) Mobility Program	27.011	
<u>Direct Awards</u>		
LSUHSC - New Orleans		\$181,272
<u>Research and Development Cluster:</u>		
Intergovernmental Personnel Act (IPA) Mobility Program	27.011	
<u>Direct Awards</u>		
LSUHSC - New Orleans		4,025
Total Research and Development Cluster		4,025
<b>Total Office of Personnel Management</b>		<b>\$185,297</b>
<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>		
Employment Discrimination - State and Local Fair Employment Practices	30.002	
Agency Contracts		
<u>Direct Awards</u>		
Executive Department		\$51,100
<b>Total Equal Employment Opportunity Commission</b>		<b>\$51,100</b>
<b>GENERAL SERVICES ADMINISTRATION</b>		
Donation of Federal Surplus Personal Property	39.003	
<u>Direct Awards</u>		
Executive Department		\$889,666
Election Reform Payments	39.011	
<u>Direct Awards</u>		
Department of State		4,954
<b>Total General Services Administration</b>		<b>\$894,620</b>

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. LIBRARY OF CONGRESS</b>		
Teaching with Primary Sources	42.GA08C0022	
<u>Direct Awards</u>		
Southeastern Louisiana University		\$136,171
<b>Total U.S. Library of Congress</b>		<b>\$136,171</b>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>		
Science	43.001	
<u>Through: Jacobs Technology Inc. (HBC-BOA-00 TASK ORDER 12 and 13)</u>		
Southern University and A&M College (Baton Rouge)		\$103,531
<u>Through: Jacobs Technology (NNM09AA20C)</u>		
Southern University and A&M College (Baton Rouge)		329,118
<b>Total Science</b>		<b>432,649</b>
Education	43.008	
<u>Direct Awards</u>		
Louisiana Tech University		63,537
Southern University and A&M College (Baton Rouge)		202,316
University of Louisiana at Monroe		3,292
<b>Total Education</b>		<b>269,145</b>
2011 Summer of Innovation	43.NASA	
<u>Direct Awards</u>		
Louisiana Tech University		42,466
Graphical Evolutionary Hybrid	43.NASA	
<u>Through: American GNC Corporation</u>		
Louisiana Tech University		20,453
Intelligent Dist. & Ubiquitous HMS	43.NASA	
<u>Through: American GNC Corporation</u>		
Louisiana Tech University		28,783
Habitat Design for Extreme Environments: A Capstone Curriculum	43.NNK100W12P	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		4,728

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)</b>		
Aerospace Education Services Program	43.NNS10AA92B	
<u>Direct Awards</u>		
Board of Regents for Higher Education		\$141,974
Louisiana Space Grant Consortium	43.NNX10AI40H	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		81,390
<u>Research and Development Cluster:</u>		
Science	43.001	
<u>Direct Awards</u>		
Board of Regents for Higher Education		665,007
Louisiana State University A&M College (Baton Rouge)		552,500
Southern University and A&M College (Baton Rouge)		47,078
University of Louisiana at Lafayette		181,714
<u>Through: Smithsonian Astrophysical Observatory (NSA8-03060)</u>		
Louisiana State University A&M College (Baton Rouge)		8,787
<u>Through: University of Wisconsin Madison (#NNX10AP10G)</u>		
Louisiana State University A&M College (Baton Rouge)		159,597
Aeronautics	43.002	
<u>Direct Awards</u>		
Grambling State University		65,279
<u>Through: Emory University</u>		
LSUHSC - New Orleans		3,087
Education	43.008	
<u>Direct Awards</u>		
Board of Regents for Higher Education		4,688
Vulnerability Assessment of Mangrove Forests Regions of the Americas	43.RD.1452878	
<u>Through: California Institute of Technology-Jet Propulsion Lab (#NMO710627)</u>		
Louisiana State University A&M College (Baton Rouge)		56,811
Laboratory and Field Support to the Science Payload for the Valkyrie Vehicle	43.RD.36745	
<u>Through: Stone Aerospace/PSC Inc</u>		
Louisiana State University A&M College (Baton Rouge)		30,240
A Comprehensive Study of Dust Formation in Type II Supernovae with HST	43.RD.HST-GO-11603.03-A	
<u>Through: Space Telescope Science Institute (#NAS5-26555)</u>		
Louisiana State University A&M College (Baton Rouge)		1,428

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Polarimetric WFC2 Imaging of the Dust Torus Around the Born-Again Star V60 <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-11985.01-A	\$863
The Natural Coronagraph of R Coronae Borealis <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12000.01-A	432
The Environmental Dependence of Ultraviolet Dust Extinction Curves <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12258.02-A	4,364
Multispectral Survey of the Translucent Cloud in Front of HD 204827 <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12542.03-A	2,960
The UV Interstellar Extinction Properties in the Super-Solar Metallicity <u>Through Space Telescopy Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12562.01-A	8,133
LROC: Lunar Reconnaissance Orbiter Camera <u>Through: Adler Planetarium (#NNG07EK00C)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.LROC-01	16,000
Challenges Towards Improved Friction-Stir-Welds Using On-Line Sensing of We <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNM13AA02G	28,481
Development of Advanced Fluid Structures Interaction (FSI) Methods <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX08AI95A	32,199
Earth Occultation Observations of the Hard X-Ray/Soft Gamma Ray Sky <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX09AH60A	98,056

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)</b>		
<u>Research and Development Cluster:</u> (Cont.)		
Development of Sensor Assisted Water Quality Nowcasting and Forecasting	43.RD.NNX09AR62G	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$12,439
Multi-Physics, Multi-Code Simulations of White Dwarf Mergers and the Origin	43.RD.NNX10AC72G	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		143,014
A MODIS Based Decision Support Tool for Gulf Coast Salt Marsh Preservation & Restoration	43.RD.NNX10AE65G	
<u>Direct Awards</u>		
University of New Orleans		145,725
Louisiana Space Grant Consortium	43.RD.NNX10AI40H	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		564,236
DNA Repair Under Frozen Conditions: Implications for the Longevity of Micro	43.RD.NNX10AR92G	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		46,763
Literature Review on Modeling and Simulation for Habitat/Vehicle Design	43.RD.T72330	
<u>Through: Wyle Laboratories, Inc. (#NAS 9-02078)</u>		
Louisiana State University A&M College (Baton Rouge)		30,000
National Center for Advanced Manufacturing (NCAM) Operations	43.RD.UNKNOWN	
<u>Through: Jacobs Technology, Inc.</u>		
Louisiana State University A&M College (Baton Rouge)		398,387
Total Research and Development Cluster		3,308,268
<b>Total National Aeronautics and Space Administration</b>		<b>\$4,329,856</b>

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>		
Grants to States	45.310	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		\$2,527,227
Laura Bush 21st Century Librarian Program	45.313	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		23,601
Louisiana State University A&M College (Baton Rouge)		72,515
Total Laura Bush 21st Century Librarian Program		96,116
<u>Research and Development Cluster:</u>		
National Leadership Grants	45.312	
<u>Through: Drexel University (219073-3629)</u>		
University of Louisiana at Lafayette		5,000
Total Research and Development Cluster		5,000
<b>Total Institute of Museum and Library Services</b>		<b>\$2,628,343</b>
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>		
Promotion of the Arts - Grants to Organizations and Individuals	45.024	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$13,227
Nicholls State University		3,969
Northwestern State University		10,000
Total Promotion of the Arts - Grants to Organizations and Individuals		27,196
Promotion of the Arts - Partnership Agreements	45.025	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		738,564
2012-2013 Southern Circuit Tour of Independent Filmmakers	45.39116	
<u>Through: South Arts</u>		
Louisiana State University A&M College (Baton Rouge)		2,400
Mathemagic! V Presentation by LSU Union Theater	45.4191/2013	
<u>Through: South Arts</u>		
Louisiana State University A&M College (Baton Rouge)		3,325
<b>Total National Endowment for the Arts</b>		<b>\$771,485</b>

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>		
Promotion of the Humanities - Federal/State Partnership	45.129	
<u>Through: Louisiana Endowment for the Humanities</u>		
Louisiana State University at Shreveport		\$89,565
Promotion of the Humanities - Division of Preservation and Access	45.149	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		172,705
Southern University at Shreveport-Bossier City		2,736
<u>Through: American Folklore Society</u>		
Louisiana State University A&M College (Baton Rouge)		4,063
Total Promotion of the Humanities - Division of Preservation and Access		179,504
Promotion of the Humanities - Fellowships and Stipends	45.160	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		27,055
University of New Orleans		12,600
Total Promotion of the Humanities - Fellowships and Stipends		39,655
Promotion of the Humanities - Public Programs	45.164	
<u>Direct Awards</u>		
Southeastern Louisiana University		2,103
Total National Endowment for the Humanities		<b>\$310,827</b>
<b>NATIONAL SCIENCE FOUNDATION</b>		
Engineering Grants	47.041	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$2,500
Mathematical and Physical Sciences	47.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,969,149
<u>Through: California Institute of Technology (CHE-0802907)</u>		
Southern University and A&M College (Baton Rouge)		(472)
Total Mathematical and Physical Sciences		1,968,677

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>		
Biological Sciences	47.074	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$11,308
Southern University at New Orleans		40,335
		<hr/>
Total Biological Sciences		51,643
		<hr/>
Education and Human Resources	47.076	
<u>Direct Awards</u>		
Baton Rouge Community College		5,213
Board of Regents for Higher Education		709,580
Department of Transportation and Development		8,643
Louisiana State University A&M College (Baton Rouge)		2,686,403
McNeese State University		53,183
Southern University and A&M College (Baton Rouge)		98,129
Southern University at New Orleans		512,961
Southern University at Shreveport-Bossier City		478,902
<u>Through: National Council for Science and the Environment (#DRL-0929109)</u>		
Louisiana State University A&M College (Baton Rouge)		2,472
<u>Through: Old Dominion University</u>		
South Louisiana Community College		5,066
<u>Through: Research Foundation of CUNY-Hunters College (400750001A)</u>		
Southern University and A&M College (Baton Rouge)		59,360
		<hr/>
Total Education and Human Resources		4,619,912
		<hr/>
International Science and Engineering (OISE)	47.079	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		43,314
Southern University and A&M College (Baton Rouge)		28,793
		<hr/>
Total International Science and Engineering (OISE)		72,107
		<hr/>
Office of Cyberinfrastructure	47.080	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		53,125
		<hr/>
Office of Experimental Program to Stimulate Competitive Research	47.081	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		40,596
		<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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>		
ARRA-TRANS-NSF Recovery Act Research Support	47.082	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$172,818
Introducing PDC Concepts in Digital Logic	47.39467	
<u>Through: Georgia State University</u>		
Louisiana State University A&M College (Baton Rouge)		2,000
Intergovernmental Personnel Act (IPA) Agreement - D. L. Carver	47.DGE-1137414	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		271,011
Intergovernmental Personnel Act (IPA) Agreement - E.D Seidel	47.MPS-1042416	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		66,535
Intergovernmental Personnel Act (IPA) Agreement - G. Allen	47.OCI-1110920	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		50,763
<u>Research and Development Cluster:</u>		
Engineering Grants	47.041	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,108,405
Louisiana State University Agricultural Center		38,259
Louisiana Tech University		378,786
Southern University and A&M College (Baton Rouge)		120,220
University of Louisiana at Lafayette		52,680
University of New Orleans		113,631
<u>Through: Enervana Technologies LLC (#IIP-1248353)</u>		
Louisiana State University A&M College (Baton Rouge)		44,494
<u>Through: University of Colorado-Denver (#CMMI-1143922)</u>		
Louisiana State University A&M College (Baton Rouge)		13,134

(Continued)

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



**STATE OF LOUISIANA**  
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**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>		
<u>Research and Development Cluster:</u> (Cont.)		
Mathematical and Physical Sciences	47.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$4,711,285
Louisiana Tech University		66,148
Southeastern Louisiana University		70,657
Southern University and A&M College (Baton Rouge)		427,268
University of Louisiana at Lafayette		224,264
University of New Orleans		469,775
<u>Through: California Institute of Technology - LIGO Laboratory</u> <u>(PHY-0757058)</u>		
Louisiana State University A&M College (Baton Rouge)		125,105
<u>Through: University of Wisconsin-Milwaukee (#PHY-1104371)</u>		
Louisiana State University A&M College (Baton Rouge)		5,650
Geosciences	47.050	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		542,178
Louisiana State University Agricultural Center		28,561
Louisiana Universities Marine Consortium		283,549
University of Louisiana at Lafayette		19,861
University of New Orleans		147,746
<u>Through: Arizona State University (#OCE-0952394)</u>		
Louisiana State University A&M College (Baton Rouge)		17,652
<u>Through: University of Minnesota (#EAR-0120914)</u>		
Louisiana State University A&M College (Baton Rouge)		33,069
<u>Through: University of Texas-Austin (UTA11-001084)</u>		
University of Louisiana at Lafayette		153
<u>Through: Ocean Leadership Consortium (T320A64)</u>		
University of Louisiana at Lafayette		54,333
<u>Through: Ocean Leadership Consortium (JSA-64.410)</u>		
University of Louisiana at Lafayette		3,262
<u>Through: University Corporation for Atmospheric Research</u> <u>(Sub #S12-95633)</u>		
University of New Orleans		38,179

(Continued)

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

**STATE OF LOUISIANA**  
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**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>		
<u>Research and Development Cluster:</u> (Cont.)		
Computer and Information Science and Engineering	47.070	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$1,196,335
Louisiana State University at Shreveport		54,482
Louisiana Tech University		72,117
Southeastern Louisiana University		4,990
Southern University and A&M College (Baton Rouge)		99,950
University of Louisiana at Lafayette		512,373
University of New Orleans		276,771
<u>Through: Florida International University (#CNS-1158701)</u>		
Louisiana State University A&M College (Baton Rouge)		90,403
<u>Through: Indiana University (#CCF-1160602)</u>		
Louisiana State University A&M College (Baton Rouge)		143,873
Biological Sciences	47.074	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		2,095,501
Louisiana State University Agricultural Center		175,024
Louisiana State University at Shreveport		1,564
Louisiana Universities Marine Consortium		158,149
LSUHSC - Shreveport		204,750
Southeastern Louisiana University		99,112
University of Louisiana at Lafayette		97,992
University of Louisiana at Monroe		70,042
University of New Orleans		240,457
<u>Through: Florida International University (#DBI-0620409)</u>		
Louisiana State University A&M College (Baton Rouge)		38,436
<u>Through: North Carolina State University (#EF-1206196)</u>		
Louisiana State University A&M College (Baton Rouge)		4,389
<u>Through: Clark University (#DEB-0732968)</u>		
Louisiana State University Agricultural Center		341
<u>Through: University of Arkansas (#IOS-1156122)</u>		
Louisiana State University Agricultural Center		67,348
<u>Through: Texas A&amp;M Research Foundation</u>		
Southeastern Louisiana University		25,215
<u>Through: University of Alabama (#09-073)</u>		
University of Louisiana at Lafayette		23,062
<u>Through: Tulane (TUL 617-11/12)</u>		
University of Louisiana at Lafayette		14,928
<u>Through: University of California at Los Angeles (Sub #2155 G QA197)</u>		
University of New Orleans		93,797

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>		
<u>Research and Development Cluster:</u> (Cont.)		
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$434,533
Louisiana State University Agricultural Center		12,569
McNeese State University		50,386
University of Louisiana at Lafayette		20,702
University of New Orleans		9,150
		<hr/>
Education and Human Resources	47.076	
<u>Direct Awards</u>		
Grambling State University		366,195
Louisiana State University A&M College (Baton Rouge)		98,738
Louisiana Tech University		487,518
Southern University and A&M College (Baton Rouge)		1,723,829
University of Louisiana at Lafayette		204,567
University of New Orleans		43,500
<u>Through: Florida International University (#DUE-1202690)</u>		
Louisiana State University A&M College (Baton Rouge)		79,708
<u>Through: North Carolina State A&amp;T University</u>		
Louisiana Tech University		18,877
		<hr/>
Polar Programs	47.078	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(114)
<u>Through: University of Nebraska-Lincoln (#ANT-0342484)</u>		
Louisiana State University A&M College (Baton Rouge)		215,744
		<hr/>
International Science and Engineering (OISE)	47.079	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		167,180
University of Louisiana at Lafayette		37,954
		<hr/>
Office of Cyberinfrastructure	47.080	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		716,676
<u>Through: University of Chicago (#OCI-0932251)</u>		
Louisiana State University A&M College (Baton Rouge)		187,692
<u>Through: University of Illinois (#CSA OCI-0725070)</u>		
Louisiana State University A&M College (Baton Rouge)		1,761
<u>Through: University of Illinois (#OCI-1047956)</u>		
Louisiana State University A&M College (Baton Rouge)		62,463
		<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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Office of Experimental Program to Stimulate Competitive Research	47.081	
<u>Direct Awards</u>		
Board of Regents for Higher Education		\$3,968,967
ARRA - TRANS - NSF Recovery Act Research Support	47.082	
<u>Direct Awards</u>		
Board of Regents for Higher Education		475,816
Louisiana State University A&M College (Baton Rouge)		1,172,463
Louisiana State University Agricultural Center		428,959
Louisiana Tech University		119,807
Southeastern Louisiana University		30,460
University of Louisiana at Lafayette		144,329
University of Louisiana at Monroe		44,901
University of New Orleans		9,700
<u>Through: BBN Technologies Corporation (#CNS-0940805)</u>		
Louisiana State University A&M College (Baton Rouge)		96,845
<u>Through: Northwestern University (#DMR-0843962)</u>		
Louisiana State University A&M College (Baton Rouge)		107,536
<u>Through: Xavier University of Louisiana (#EPS-1006891)</u>		
Louisiana State University A&M College (Baton Rouge)		3,507
VSU H12-046	47.DRL-0929779	
<u>Through: Virginia State University</u>		
LSUHSC - Shreveport		60,027
APS/NSF Integrative Organismal Systems Physiology (IOSP)	47.RD.40513	
Summer Research		
<u>Through: American Physiological Society</u>		
Louisiana State University A&M College (Baton Rouge)		500
Support of Advanced LIGO Upgrade	47.RD.75ADV-1090039	
<u>Through: California Institute of Technology-LIGO Laboratory</u>		
(PHY-0823459)		
Louisiana State University A&M College (Baton Rouge)		118,462
Intergovernmental Personnel Act (IPA) - S. Acharya	47.RD.CBET-1063611	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		341,355

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Intergovernmental Personnel Act (IPA) Agreement - A. Grove	47.RD.MCB-1160808	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$7,066
Intergovernmental Personnel Act (IPA) Agreement - R. C. Woods	47.RD.OISE-1059634	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		213,121
Career: Enhance Atomic Mobility	47.ROWAN	
<u>Through: Rowan University</u>		
Louisiana Tech University		8,489
LTU Engage Mini Grant	47.STEVENS	
<u>Through: Stevens Institute of Technology</u>		
Louisiana Tech University		8,461
Total Research and Development Cluster		27,300,104
<b>Total National Science Foundation</b>		<b>\$34,671,791</b>
<b>SECURITIES AND EXCHANGE COMMISSION</b>		
Securities - Investigation of Complaints and SEC Information	58.001	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$39,618
<b>Total Securities and Exchange Commission</b>		<b>\$39,618</b>
<b>SMALL BUSINESS ADMINISTRATION</b>		
Small Business Administration	59.000	
<u>Direct Awards</u>		
University of Louisiana at Monroe		\$144,636
Small Business Development Centers	59.037	
<u>Direct Awards</u>		
McNeese State University		41,932
University of Louisiana at Monroe		2,625,263
Total Small Business Development Center		2,667,195

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>SMALL BUSINESS ADMINISTRATION (CONT.)</b>		
Federal and State Technology Partnership Program	59.058	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>\$81,955</u>
State Trade and Export Promotion Pilot Grant Program	59.061	
<u>Direct Awards</u>		
Department of Economic Development		<u>716,563</u>
<u>Research and Development Cluster:</u>		
Small Business Administration	59.000	
<u>Direct Awards</u>		
Grambling State University		<u>38,607</u>
Total Research and Development Cluster		<u>38,607</u>
<b>Total Small Business Administration</b>		<b><u><u>\$3,648,956</u></u></b>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS</b>		
Veterans State Nursing Home Care	64.015	
<u>Direct Awards</u>		
Department of Veterans Affairs		<u>\$28,155,679</u>
Burial Expenses Allowance for Veterans	64.101	
<u>Direct Awards</u>		
Department of Veterans Affairs		<u>341,953</u>
VA: Disbursement Agreement - Fellow Stipends	64.FELLOW	
<u>Direct Awards</u>		
LSUHSC - Shreveport		<u>991,135</u>
VA Medical Center Programmatic Agreement	64.FEMA-1603-DR-LA	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		<u>92,218</u>
VA: Disbursement Agreement - House Staff Stipends	64.HOUSE	
<u>Direct Awards</u>		
LSUHSC - Shreveport		<u>2,451,603</u>
Reimbursement Contract	64.V101 (223B)	
<u>Direct Awards</u>		
Department of Veterans Affairs		<u>264,132</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)</b>		
VA: Neurosurgery Intergovernmental Personnel Act Agreement	64.V667P-1615	
<u>Direct Awards</u>		
LSUHSC - Shreveport		\$642,918
<u>Research and Development Cluster:</u>		
Inflammation and Oxidative Stress in Parkinsons	64.673-07038	
<u>Direct Awards</u>		
LSUHSC - Shreveport		6,048
Total Research and Development Cluster		6,048
<b>Total U.S. Department of Veterans Affairs</b>		<b>\$32,945,686</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>		
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	
<u>Direct Awards</u>		
Department of Environmental Quality		\$680,556
State Clean Diesel Grant Program	66.040	
<u>Direct Awards</u>		
Department of Environmental Quality		2,985
Coastal Wetlands Planning Protection and Restoration Act	66.124	
<u>Direct Awards</u>		
Executive Department		6,413
Water Pollution Control State, Interstate and Tribal Program Support	66.419	
<u>Direct Awards</u>		
Department of Environmental Quality		334,613
State Public Water System Supervision	66.432	
<u>Direct Awards</u>		
Office of Public Health		734,000
State Underground Water Source Protection	66.433	
<u>Direct Awards</u>		
Department of Natural Resources		340,000

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)</b>		
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(B)(3) of the Clean Water Act <u>Direct Awards</u> Department of Natural Resources	66.436	\$1,127,526
Water Quality Management Planning <u>Direct Awards</u> Department of Environmental Quality	66.454	157,000
Capitalization Grants for Clean Water State Revolving Funds <u>Direct Awards</u> Department of Environmental Quality	66.458	23,869,342
ARRA - Capitalization Grants for Clean Water State Revolving Funds <u>Direct Awards</u> Department of Environmental Quality	66.458	272,984
Nonpoint Source Implementation Grants <u>Direct Awards</u> Department of Agriculture and Forestry Department of Environmental Quality	66.460	2,240,015 2,667,108
Total Nonpoint Source Implementation Grants		4,907,123
Capitalization Grants for Drinking Water State Revolving Funds <u>Direct Awards</u> Office of Public Health	66.468	21,468,959
ARRA - Capitalization Grants for Drinking Water State Revolving Funds <u>Direct Awards</u> Office of Public Health	66.468	3,547,444
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs <u>Direct Awards</u> Office of Public Health	66.471	220,447
Beach Monitoring and Notification Program Implementation Grants <u>Direct Awards</u> Office of Public Health	66.472	264,725

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)</b>		
Water Protection Grants to the States	66.474	
<u>Direct Awards</u>		
Office of Public Health		\$18,560
Gulf of Mexico Program	66.475	
<u>Direct Awards</u>		
Executive Department		79,023
Science to Achieve Results (STAR) Research Program	66.509	
<u>Through: Michigan State University (#RD-83518301)</u>		
Louisiana State University Agricultural Center		30,476
Performance Partnership Grants	66.605	
<u>Direct Awards</u>		
Department of Environmental Quality		11,102,000
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	
<u>Direct Awards</u>		
Department of Environmental Quality		241,406
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		443,922
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701	
<u>Direct Awards</u>		
Department of Environmental Quality		150,000
Regional Agricultural IPM Grants	66.714	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		6,795
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716	
<u>Direct Awards</u>		
Office of Public Health		68,992
National Community-Based Lead Outreach and Training Grant Program	66.718	
<u>Direct Awards</u>		
Office of Public Health		42,566

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)</b>		
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements <u>Direct Awards</u> Department of Environmental Quality	66.802	\$110,363
Underground Storage Tank Prevention, Detection and Compliance Program <u>Direct Awards</u> Department of Environmental Quality	66.804	1,549,009
Leaking Underground Storage Tank Trust Fund Corrective Action Program <u>Direct Awards</u> Department of Environmental Quality	66.805	1,009,718
State and Tribal Response Program Grants <u>Direct Awards</u> Department of Environmental Quality	66.817	511,604
Environmental Policy and State Sustainability Grants <u>Direct Awards</u> Department of Environmental Quality	66.940	17,648
<u>Research and Development Cluster:</u>		
Surveys, Studies, Research, Investigations, Demonstrations, and and Special Purpose Activities Relating to the Clean Air Act <u>Direct Awards</u> Southeastern Louisiana University	66.034	16,526
Lake Pontchartrain Basin Restoration Program (PRP) <u>Through: Lake Pontchartrain Basin Foundation (Subcontract #58553A)</u> University of New Orleans	66.125	114,186
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(B)(3) of the Clean Water Act <u>Through: Lake Pontchartrain Basin Foundation</u> Southeastern Louisiana University	66.436	57,208
National Estuary Program <u>Direct Awards</u> Louisiana Universities Marine Consortium	66.456	662,171

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
National Wetland Program Development Grants and Five-Star Restoration Training Grant	66.462	
Through: Bayou Land Resource Conservation and Development Council (Subcontract #Service on the Bayou) University of New Orleans		\$4,967
Gulf of Mexico Program	66.475	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		84,341
Through: Florida Department of Environmental Protection Louisiana Universities Marine Consortium		15,890
Science to Achieve Results (STAR) Research Program	66.509	
Through: Iowa State University (#RD-83518101-0) Louisiana State University Agricultural Center		3,808
Office of Research and Development Consolidated Research/Training Fellowships	66.511	
Through: Battelle Memorial Institute Louisiana Tech University		79,816
Environmental Policy and Innovation Grants	66.611	
Through: Water Environmental Research Foundation Louisiana Tech University		26,351
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716	
Direct Awards		
Louisiana State University Agricultural Center		17,312
Environmental Education Grants	66.951	
Direct Awards		
Department of Wildlife and Fisheries		44,225
Total Research and Development Cluster		1,126,801
<b>Total U.S. Environmental Protection Agency</b>		<b>\$74,443,000</b>

(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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	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>NUCLEAR REGULATORY COMMISSION</b>		
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$108,221
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		53,584
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		62,046
<u>Research and Development Cluster:</u>		
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		213,283
Total Research and Development Cluster		213,283
<b>Total Nuclear Regulatory Commission</b>		<b>\$437,134</b>
<b>U.S. DEPARTMENT OF ENERGY</b>		
State Energy Program	81.041	
<u>Direct Awards</u>		
Department of Natural Resources		\$926,238
ARRA - State Energy Program	81.041	
<u>Direct Awards</u>		
Department of Natural Resources		20,663,466
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States Tribal Concerns, Proposed Solutions	81.106	
<u>Through: Southern States Energy Board (#DE-FC04-93AL82966)</u>		
Department of Environmental Quality		51,601
<u>Through: Southern States Energy Board</u>		
Governor's Office of Homeland Security and Emergency Preparedness		124,776
Total Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions		176,377

(Continued)

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

**STATE OF LOUISIANA**  
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	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>		
State Energy Program Special Projects	81.119	
<u>Direct Awards</u>		
Department of Natural Resources		\$160,331
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	
<u>Direct Awards</u>		
Department of Natural Resources		161,524
Louisiana Public Service Commission		79,794
Total ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		241,318
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	
<u>Through: Prairie View A&amp;M College</u>		
Southern University and A&M College (Baton Rouge)		47,245
<u>Through: Alabama A&amp;M University</u>		
Southern University at New Orleans		1,944
<u>Through: Howard University</u>		
Southern University at New Orleans		9,312
Total National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		58,501
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	
<u>Direct Awards</u>		
Department of Natural Resources		2,822,228
Minority Economic Impact	81.137	
<u>Through: Thurgood Marshall College Fund</u>		
Southern University and A&M College (Baton Rouge)		6,023
Petroleum Violation Escrow Funds: Exxon	81.E2029	
<u>Direct Awards</u>		
Department of Natural Resources		200,981
Petroleum Violation Escrow Funds: OHA	81.OHA2030	
<u>Direct Awards</u>		
Department of Natural Resources		457,500

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

**STATE OF LOUISIANA**  
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	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>		
Petroleum Violation Escrow Funds: Stripper Well	81.SW2027	
<u>Direct Awards</u>		
Department of Natural Resources		\$294,362
Petroleum Violation Escrow Funds: Warner	81.W2031	
<u>Direct Awards</u>		
Department of Natural Resources		50,461
<u>Research and Development Cluster:</u>		
Office of Science Financial Assistance Program	81.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		4,078,984
Louisiana Tech University		302,649
<u>Through: Colorado School of Mines (#DE-SC0005342)</u>		
Louisiana State University A&M College (Baton Rouge)		38,001
<u>Through: Northeastern University (#DE-FG02-08ER46540)</u>		
Louisiana State University A&M College (Baton Rouge)		(1,271)
<u>Through: The Research Foundation of State University of New York</u>		
<u>(#DEFG0292ER40697)</u>		
Louisiana State University A&M College (Baton Rouge)		143,221
<u>Through: Southern Illinois University (#DE-FG02-06ER46291)</u>		
Louisiana State University A&M College (Baton Rouge)		30,485
<u>Through: University of Tennessee-Knoxville (#DE-FG02-08ER46528)</u>		
Louisiana State University A&M College (Baton Rouge)		8,789
Regional Biomass Energy Programs	81.079	
<u>Through: South Dakota State University (#DE-FC36-05GO85041)</u>		
Louisiana State University Agricultural Center		14,313
Conservation Research and Development	81.086	
<u>Direct Awards</u>		
Nicholls State University		685,482
Renewable Energy Research and Development	81.087	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		393,871
<u>Through: Mississippi State University (060300.363092.01)</u>		
University of Louisiana at Lafayette		29,176
ARRA - Renewable Energy Research and Development	81.087	
<u>Through: Arizona Geological Survey (#DE-EE0002850)</u>		
Louisiana State University A&M College (Baton Rouge)		126,687

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	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Fossil Energy Research and Development	81.089	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$72,328
Southern University and A&M College (Baton Rouge)		167,435
University of Louisiana at Lafayette		13,825
<u>Through: Black Horse Energy LLC (#DE-FE0006823)</u>		
Louisiana State University A&M College (Baton Rouge)		1,748
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	
<u>Through: Entergy Services, Inc. (Contract #10283473)</u>		
University of New Orleans		88,195
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	
<u>Through: University of Minnesota (A000211557)</u>		
University of Louisiana at Lafayette		6,426
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		302,020
Geopolymer Concrete Mix Design	81.NST	
<u>Through: National Securities Technologies</u>		
Louisiana Tech University		69,741
GSD Research and Initiatives	81.ORNL	
<u>Through: Oak Ridge National Lab</u>		
Louisiana Tech University		4,340
Micro-Foam Transport in Unsaturated Soils	81.RD.141114	
<u>Through: Battelle Memorial Institute-Pacific Northwest Division</u> <u>(DE-AC05-76RL01830)</u>		
Louisiana State University A&M College (Baton Rouge)		(1,064)
Evaluation, Optimization, and Application of Execution Models for Exascale	81.RD.177278	
<u>Through: Battelle Memorial Institute-Pacific Northwest Division</u> <u>(DE-AC05-76RL01830)</u>		
Louisiana State University A&M College (Baton Rouge)		34,605

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

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**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Proposal for LBNE Water Cherenkov Detector Calibration Development <u>Through: Brookhaven Science Associates LLC (#DE-AC02-98CH10886)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.183413	\$39,531
ARRA - Proposal for LBNE Water Cherenkov Detector Calibration Development <u>Through: Brookhaven Science Associates LLC (#DE-AC02-98CH10886)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.183413	(4,402)
Profiling Microbial Identity and Activity: Passalid Beetle Culturing <u>Through: Lawrence Livermore National Laboratory</u> <u>(#DE-AC52-07NA27344)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.B573243	5,074
Execution Models <u>Through: Indiana University (#DE-AC04-94AL85000)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.PO #1168280	23,493
Micor seismic Monitoring of Hydraulic Fracturing: A Laboratory Experiment <u>Through: Gas Technology Institute (#DE-AC26-07NT42677)</u> Louisiana State University A&M College (Baton Rouge)	81.RD.S423	10,980
Total Research and Development Cluster		6,684,662
<b>Total U.S. Department of Energy</b>		<b>\$32,742,448</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>		
Adult Education - Basic Grants to States <u>Direct Awards</u> Louisiana Community and Technical College System Board of Supervisors	84.002	\$8,536,530
Migrant Education - State Grant Program <u>Direct Awards</u> Department of Education	84.011	2,461,385

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
Title 1 State Agency Program for Neglected and Delinquent Children and Youth	84.013	
<u>Direct Awards</u>		
Department of Education		\$1,731,345
Southern University and A&M College (Baton Rouge)		74
<u>Through: Louisiana Department of Education</u>		
Department of Public Safety and Corrections - Youth Services		652,537
		<hr/>
Total Title 1 State Agency Program for Neglected and Delinquent Children and Youth		2,383,956
		<hr/>
Higher Education - Institutional Aid	84.031	
<u>Direct Awards</u>		
Baton Rouge Community College		275,046
Bossier Parish Community College		331,028
Grambling State University		5,760,977
Southern University and A&M College (Baton Rouge)		6,523,310
Southern University at New Orleans		3,217,850
Southern University at Shreveport-Bossier City		3,731,001
Southern University Law Center		3,281,329
		<hr/>
Total Higher Education - Institutional Aid		23,120,541
		<hr/>
Federal Family Education Loans	84.032	
<u>Direct Awards</u>		
Office of Student Financial Assistance		9,661,445
		<hr/>
Career and Technical Education - Basic Grants to States	84.048	
<u>Direct Awards</u>		
Louisiana Community and Technical College System Board of Supervisors		20,948,699
		<hr/>
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	
<u>Direct Awards</u>		
Louisiana Workforce Commission		36,280,812
		<hr/>
Rehabilitation Long-Term Training	84.129	
<u>Direct Awards</u>		
LSUHSC - New Orleans		148,453
Southern University and A&M College (Baton Rouge)		373,564
		<hr/>
Total Rehabilitation Long-Term Training		522,017
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
Migrant Education - High School Equivalency Program	84.141	
<u>Direct Awards</u>		
University of Louisiana at Monroe		\$407,968
Independent Living - State Grants	84.169	
<u>Direct Awards</u>		
Louisiana Workforce Commission		317,673
Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind	84.177	
<u>Direct Awards</u>		
Louisiana Workforce Commission		400,644
Special Education - Grants for Infants and Families	84.181	
<u>Direct Awards</u>		
Department of Health and Hospitals		6,459,783
Safe and Drug-Free Schools and Communities - National Programs	84.184	
<u>Direct Awards</u>		
Department of Education		3,011,518
Department of Education - Recovery School District		1,710,030
Total Safe and Drug-Free Schools and Communities - National Programs		4,721,548
Safe and Drug-Free Schools and Communities - State Grants	84.186	
<u>Direct Awards</u>		
Department of Education		94,099
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187	
<u>Direct Awards</u>		
Louisiana Workforce Commission		360,236
Education for Homeless Children and Youth	84.196	
<u>Direct Awards</u>		
Department of Education		1,236,255
Graduate Assistance in Areas of National Need	84.200	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		447,425

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
Even Start - State Educational Agencies	84.213	
<u>Direct Awards</u>		
Department of Education		\$134,438
Fund for the Improvement of Education	84.215	
<u>Direct Awards</u>		
Department of Education - Recovery School District		443,531
Assistive Technology	84.224	
<u>Direct Awards</u>		
Department of Health and Hospitals		483,298
Rehabilitation Training - State Vocational Rehabilitation Unit	84.265	
In-Service Training		
<u>Direct Awards</u>		
Louisiana Workforce Commission		64,825
Charter Schools	84.282	
<u>Direct Awards</u>		
Department of Education		3,886,372
Twenty-First Century Community Learning Centers	84.287	
<u>Direct Awards</u>		
Department of Education		17,165,899
Capacity Building for Traditionally Underserved Populations	84.315	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		190,066
Special Education - State Personnel Development	84.323	
<u>Direct Awards</u>		
Department of Education		851,285
<u>Through: John Hopkins</u>		
LSUHSC - New Orleans		11,735
Total Special Education - State Personnel Development		863,020
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	
<u>Direct Awards</u>		
University of New Orleans		516,216

(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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities <u>Direct Awards</u> Department of Education	84.326	\$82,382
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) <u>Direct Awards</u> Department of Education	84.330	65,879
Gaining Early Awareness and Readiness for Undergraduate Programs <u>Direct Awards</u> Board of Regents for Higher Education Louisiana State University A&M College (Baton Rouge) Office of Student Financial Assistance <u>Through: Lafayette Parish School System (#P334A080107-12)</u> Louisiana State University at Alexandria	84.334	1,069,781 52,474 2,154,318 5,877
Total Gaining Early Awareness and Readiness for Undergraduate Programs		3,282,450
Child Care Access Means Parents in School <u>Direct Awards</u> Delgado Community College	84.335	264,912
Transition to Teaching <u>Direct Awards</u> Department of Veterans Affairs Grambling State University Louisiana State University A&M College (Baton Rouge) University of Louisiana at Monroe University of New Orleans	84.350	248,752 598,829 218,401 1,114,193 241,618
Total Transition to Teaching		2,421,793
Rural Education <u>Direct Awards</u> Department of Education Louisiana School for Math, Science, and the Arts Louisiana Special Education Center	84.358	3,656,074 42,485 4,341
Total Rural Education		3,702,900

(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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
Early Reading First	84.359	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$371,762
English Language Acquisition State Grants	84.365	
<u>Direct Awards</u>		
Department of Education		2,812,967
Mathematics and Science Partnerships	84.366	
<u>Direct Awards</u>		
Department of Education		2,512,738
<u>Through: East Baton Rouge Parish School System (#S366B100019)</u>		
Louisiana State University A&M College (Baton Rouge)		47,505
<u>Through: East Baton Rouge Parish School System (#S366B110019)</u>		
Louisiana State University A&M College (Baton Rouge)		138,833
Total Mathematics and Science Partnerships		2,699,076
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards</u>		
Board of Regents for Higher Education		1,745,605
Department of Education		55,034,837
<u>Through: National Writing Project Corporation</u>		
Louisiana State University A&M College (Baton Rouge)		18,662
<u>Through: National Writing Project Corporation (#94-3130846)</u>		
Northwestern State University		34,050
<u>Through: National Writing Project Corporation</u>		
Southeastern Louisiana University		19,440
<u>Through: National Writing Project Corporation/University of California Berkley</u>		
University of New Orleans		37,929
Total Improving Teacher Quality State Grants		56,890,523
Grants for State Assessments and Related Activities	84.369	
<u>Direct Awards</u>		
Department of Education		7,123,794
Striving Readers	84.371	
<u>Direct Awards</u>		
Department of Education		23,510,790

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
College Access Challenge Grant Program	84.378	
<u>Direct Awards</u>		
Office of Student Financial Assistance		\$1,254,984
Strengthening Minority-Serving Institutions	84.382	
<u>Direct Awards</u>		
Grambling State University		435,442
ARRA - State Fiscal Stabilization Fund (SFSF) Race-to-the-Top Incentive	84.395	
Grants, Recovery Act		
<u>Through: Florida Department of Education</u>		
Board of Regents for Higher Education		38,082
Transition Programs for Students with Intellectual Disabilities into	84.407	
Higher Education		
<u>Direct Awards</u>		
LSUHSC - New Orleans		291,687
Education Jobs Funds	84.410	
<u>Direct Awards</u>		
Department of Education		3,610,164
Investing in Innovation (i3) Fund	84.411	
<u>Through: National Writing Project Corporation (#94-3130846)</u>		
Northwestern State University		43,775
ARRA - Race-to-the-Top, Recovery Act	84.413	
<u>Direct Awards</u>		
Department of Education		3,342,987
National Writing Project	84.928	
<u>Through: National Writing Project Corporation (#94-3130846)</u>		
Northwestern State University		6,722
<u>Through: National Writing Project Corporation</u>		
Southeastern Louisiana University		6,262
<u>Through: National Writing Project Corp/University of California</u>		
<u>Berkley LA01/Amd. No. 22</u>		
University of New Orleans		2,357
Total National Writing Project		15,341

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
Hurricane Education Recovery	84.938	
<u>Direct Awards</u>		
Department of Education		\$11,567,959
Southern University and A&M College (Baton Rouge)		190,832
Total Hurricane Education Recovery		11,758,791
Hurricane Katrina Foreign Contributions	84.940	
<u>Direct Awards</u>		
Department of Education		562,079
National Writing Project Models and Programs	84.92-LA02	
<u>Through: National Writing Project Corporation</u>		
Louisiana State University A&M College (Baton Rouge)		4,236
<u>Educational Technology State Grants Cluster:</u>		
Education Technology State Grants	84.318	
<u>Direct Awards</u>		
Department of Education		354,130
ARRA - Education Technology State Grants, Recovery Act	84.386	
<u>Direct Awards</u>		
Department of Education		3,681
Total Educational Technology State Grants Cluster		357,811
<u>Research and Development Cluster:</u>		
Fund for the Improvement of Postsecondary Education	84.116	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		21,156
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(206)
Research in Special Education	84.324	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		298,571
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	
<u>Through: University of Kansas</u>		
Louisiana Tech University		12,708

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Special Education - Technical Assistance on State Data Collection	84.373	
<u>Through: Westat, Inc.</u>		
LSUHSC - New Orleans		\$228,153
National Writing Project	84.928	
<u>Through: University of California at Berkley (92-LA04-SEED2012)</u>		
University of Louisiana at Lafayette		30,458
Total Research and Development Cluster		590,840
<u>School Improvement Grants Cluster:</u>		
School Improvement Grants	84.377	
<u>Direct Awards</u>		
Department of Education		7,996,707
ARRA - School Improvement Grants, Recovery Act	84.388	
<u>Direct Awards</u>		
Department of Education		18,328,785
Total School Improvement Grants Cluster		26,325,492
<u>Special Education Cluster (IDEA):</u>		
Special Education - Grants to States	84.027	
<u>Direct Awards</u>		
Department of Education		190,799,059
Special Education - Preschool Grants	84.173	
<u>Direct Awards</u>		
Department of Education		6,323,085
Total Special Education Cluster (IDEA)		197,122,144
<u>Statewide Data Systems Cluster:</u>		
Statewide Data Systems	84.372	
<u>Direct Awards</u>		
Department of Education		1,041
Total Statewide Data Systems Cluster		1,041

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
<u>Student Financial Assistance Cluster:</u>		
Federal Supplemental Educational Opportunity Grants	84.007	
<u>Direct Awards</u>		
Baton Rouge Community College		\$203,122
Bossier Parish Community College		115,043
Delgado Community College		587,320
Grambling State University		605,825
L.E. Fletcher Technical Community College		73,984
Louisiana Delta Community College		56,043
Louisiana State University A&M College (Baton Rouge)		322,141
Louisiana State University at Alexandria		79,167
Louisiana State University at Eunice		64,765
Louisiana State University at Shreveport		72,393
Louisiana Tech University		274,501
LSUHSC - New Orleans		26,768
LSUHSC - Shreveport		16,800
McNeese State University		148,255
Nicholls State University		86,636
Northwestern State University		368,146
Nunez Community College		101,000
Southeastern Louisiana University		213,548
Southern University and A&M College (Baton Rouge)		802,718
Southern University at New Orleans		157,721
Southern University at Shreveport-Bossier City		57,318
Sowela Technical Community College		90,055
University of Louisiana at Lafayette		238,392
University of Louisiana at Monroe		167,219
University of New Orleans		462,438
Federal Work-Study Program	84.033	
<u>Direct Awards</u>		
Baton Rouge Community College		258,029
Bossier Parish Community College		90,555
Delgado Community College		91,474
Grambling State University		709,264
L.E. Fletcher Technical Community College		79,430
Louisiana Delta Community College		71,639
Louisiana State University A&M College (Baton Rouge)		910,156
Louisiana State University at Alexandria		76,907
Louisiana State University at Eunice		70,852
Louisiana Tech University		469,411

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
<u>Student Financial Assistance Cluster: (Cont.)</u>		
Federal Work-Study Program (Cont.)		
<u>Direct Awards (Cont.)</u>		
McNeese State University		\$299,852
Nicholls State University		157,755
Northwestern State University		229,345
Nunez Community College		82,924
Southeastern Louisiana University		332,243
Southern University and A&M College (Baton Rouge)		954,741
Southern University at New Orleans		219,197
Southern University at Shreveport-Bossier City		242,956
Sowela Technical Community College		102,796
University of Louisiana at Lafayette		831,201
University of Louisiana at Monroe		856,454
University of New Orleans		484,048
		<hr/>
ARRA - Federal Work-Study Program	84.033	
<u>Direct Awards</u>		
Louisiana State University at Shreveport		103,309
		<hr/>
Federal Perkins Loan Program - Federal Capital Contributions	84.038	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,450
Louisiana State University at Eunice		661
Northwestern State University		7,049
Southeastern Louisiana University		12,800
University of New Orleans		16,613
		<hr/>
Federal Pell Grant Program	84.063	
<u>Direct Awards</u>		
Baton Rouge Community College		14,650,022
Bossier Parish Community College		19,980,058
Capital Area Technical College		3,263,311
Central Louisiana Technical College		3,992,542
Delgado Community College		43,785,377
Grambling State University		15,307,491
L.E. Fletcher Technical Community College		3,638,102
Louisiana Delta Community College		8,704,582
Louisiana State University A&M College (Baton Rouge)		20,475,442
Louisiana State University at Alexandria		3,952,699
Louisiana State University at Eunice		4,874,657
Louisiana Tech University		8,235,526
LSUHSC - Shreveport		36,175

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
<u>Student Financial Assistance Cluster: (Cont.)</u>		
Federal Pell Grant Program (Cont.)		
<u>Direct Awards (Cont.)</u>		
McNeese State University		\$12,334,290
Nicholls State University		10,178,674
Northshore Technical Community College		5,155,282
Northwest Louisiana Technical College		4,883,355
Northwestern State University		14,552,886
Nunez Community College		4,929,372
River Parishes Community College		3,665,951
South Central Louisiana Technical College		2,471,000
South Louisiana Community College		10,835,044
Southeastern Louisiana University		20,212,325
Southern University and A&M College (Baton Rouge)		16,271,784
Southern University at New Orleans		8,012,594
Southern University at Shreveport-Bossier City		9,971,224
Sowela Technical Community College		5,714,025
University of Louisiana at Lafayette		21,804,416
University of Louisiana at Monroe		11,952,522
University of New Orleans		10,529,210
		<hr/>
ARRA - Federal Pell Grant Program	84.063	
<u>Direct Awards</u>		
Louisiana State University at Shreveport		5,436,267
LSUHSC - New Orleans		854,732
		<hr/>
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	
<u>Direct Awards</u>		
Grambling State University		112,440
Louisiana State University A&M College (Baton Rouge)		129,359
Louisiana State University at Alexandria		17,000
Louisiana State University at Shreveport		26,000
Nicholls State University		70,000
Northwestern State University		108,247
Southeastern Louisiana University		86,416
Southern University and A&M College (Baton Rouge)		6,787
Southern University at New Orleans		127,391
University of New Orleans		42,500
		<hr/>
Total Student Financial Assistance Cluster		344,541,506
		<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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
<u>Teacher Incentive Fund Cluster:</u>		
Teacher Incentive Fund	84.374	
<u>Direct Awards</u>		
Department of Education		\$8,071,237
Total Teacher Incentive Fund Cluster		8,071,237
<u>Teacher Quality Partnership Grants Cluster:</u>		
Teacher Quality Partnership Grants	84.336	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,416,535
Total Teacher Quality Partnership Grants Cluster		1,416,535
<u>Title I, Part A Cluster:</u>		
Title I Grants to Local Educational Agencies	84.010	
<u>Direct Awards</u>		
Department of Education		314,568,243
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	
<u>Direct Awards</u>		
Department of Education		83,072
Total Title I, Part A Cluster		314,651,315
<u>TRIO Cluster:</u>		
TRIO - Student Support Services	84.042	
<u>Direct Awards</u>		
Delgado Community College		218,818
Grambling State University		355,718
Louisiana State University A&M College (Baton Rouge)		320,455
Louisiana State University at Eunice		250,530
Northwestern State University		418,901
River Parishes Community College		223,574
Southeastern Louisiana University		310,096
Southern University at New Orleans		465,744
Southern University at Shreveport-Bossier City		92,499
University of Louisiana at Lafayette		1,243,944
University of New Orleans		270,907

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>		
<u>TRIO Cluster:</u> (Cont.)		
TRIO - Talent Search	84.044	
<u>Direct Awards</u>		
Southeastern Louisiana University		\$557,843
Southern University and A&M College (Baton Rouge)		433,856
Southern University at New Orleans		296,097
Southern University at Shreveport-Bossier City		390,748
University of Louisiana at Lafayette		461,442
University of Louisiana at Monroe		350,641
University of New Orleans		814,058
TRIO - Upward Bound	84.047	
<u>Direct Awards</u>		
Baton Rouge Community College		228,786
Delgado Community College		260,923
Louisiana State University A&M College (Baton Rouge)		144,023
Louisiana State University at Eunice		57,093
McNeese State University		319,329
Nicholls State University		48,716
Southeastern Louisiana University		1,946,120
Southern University and A&M College (Baton Rouge)		792,965
Southern University at New Orleans		458,662
Southern University at Shreveport-Bossier City		1,018,383
University of Louisiana at Lafayette		1,509,821
University of Louisiana at Monroe		346
University of New Orleans		882,064
TRIO - Educational Opportunity Centers	84.066	
<u>Direct Awards</u>		
Southeastern Louisiana University		386,499
Southern University at Shreveport-Bossier City		217,724
TRIO - McNair Post-Baccalaureate Achievement	84.217	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		268,438
Southern University and A&M College (Baton Rouge)		104,340
University of Louisiana at Lafayette		254,002
Total TRIO Cluster		16,374,105
<b>Total U.S. Department of Education</b>		<b>\$1,176,147,503</b>

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>ELECTION ASSISTANCE COMMISSION</b>		
Help America Vote Act Requirements Payments	90.401	
<u>Direct Awards</u>		
Department of State		\$1,327,286
<b>Total Election Assistance Commission</b>		<b>\$1,327,286</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		
Public Health and Social Services Emergency Fund	93.003	
<u>Direct Awards</u>		
Department of Health and Hospitals		\$18,082
<u>Through: Louisiana Hospital Association</u>		
LSUHSC - Shreveport		59,931
<b>Total Public Health and Social Services Emergency Fund</b>		<b>78,013</b>
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		48,135
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		224,480
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		273,108
Special Programs for the Aging - Title IV and Title II - Discretionary Projects	93.048	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		249,360
National Family Caregiver Support, Title III, Part E	93.052	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		1,995,008
Public Health Emergency Preparedness	93.069	
<u>Direct Awards</u>		
Office of Public Health		8,399,574

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Environmental Public Health and Emergency Response	93.070	
<u>Direct Awards</u>		
Office of Public Health		\$241,693
Lifespan Respite Care Program	93.072	
<u>Direct Awards</u>		
Department of Health and Hospitals		46,169
Guardianship Assistance	93.090	
<u>Direct Awards</u>		
Department of Children and Family Services		148,493
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	
<u>Direct Awards</u>		
Office of Public Health		670,888
Food and Drug Administration - Research	93.103	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		2,500
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	
<u>Direct Awards</u>		
LSUHSC - New Orleans		206,726
LSUHSC - Shreveport		184,248
Total Area Health Education Centers Point of Service Maintenance and Enhancement Awards		390,974
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards</u>		
Office of Public Health		417,299
<u>Through: University of Arkansas</u>		
LSUHSC - New Orleans		79,277
Total Maternal and Child Health Federal Consolidated Programs		496,576
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	
<u>Direct Awards</u>		
Office of Public Health		1,368,363

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Emergency Medical Services for Children	93.127	
<u>Direct Awards</u>		
Office of Public Health		\$57,094
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	
<u>Through: University of Kentucky</u>		
LSUHSC - New Orleans		3,163
Injury Prevention and Control Research and State and Community-Based Programs	93.136	
<u>Direct Awards</u>		
Office of Public Health		550,633
Community Programs to Improve Minority Health Grant Program	93.137	
<u>Through: University of Mississippi Medical Center</u>		
LSUHSC - New Orleans		96,151
Projects for Assistance in Transition from Homelessness (PATH)	93.150	
<u>Direct Awards</u>		
Department of Health and Hospitals		436,104
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	
<u>Direct Awards</u>		
LSUHSC - Lallie Kemp Regional Medical Center		212,662
LSUHSC - New Orleans		43,842
LSUHSC - W.O. Moss Regional Medical Center		491,847
LSUHSC - Washington-St. Tammany Medical Center		187,399
<u>Through: Children's Hospital</u>		
LSUHSC - E.A. Conway Medical Center		10,888
<u>Through: Children's Hospital Of New Orleans</u>		
LSUHSC - Earl K. Long Medical Center		53,793
<u>Through: Children's Hospital</u>		
LSUHSC - New Orleans		101,827
<u>Through: Children's Hospital</u>		
LSUHSC - Shreveport		84,099
<u>Through: Children's Hospital - New Orleans</u>		
LSUHSC - University Medical Center		56,005
Total Coordinated Services and Access to Research for Women, Infants, Children, and Youth		1,242,362

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Grants to States for Loan Repayment Program	93.165	
<u>Direct Awards</u>		
Office of Public Health		<u>\$359,895</u>
Human Genome Research	93.172	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		18,852
Through: <u>American Society for Cell Biology (327887)</u>		
Southern University and A&M College (Baton Rouge)		<u>1,056</u>
Total Human Genome Research		<u>19,908</u>
Childhood Lead Poisoning Prevention Projects - State and Local Childhood	93.197	
Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
<u>Direct Awards</u>		
Office of Public Health		<u>241,087</u>
Surveillance of Hazardous Substance Emergency Events	93.204	
<u>Direct Awards</u>		
Office of Public Health		<u>96,970</u>
Research and Training in Complementary and Alternative Medicine	93.213	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		<u>767</u>
Family Planning - Services	93.217	
<u>Direct Awards</u>		
Office of Public Health		<u>4,951,702</u>
Affordable Care Act (ACA) Abstinence Education Program	93.235	
<u>Direct Awards</u>		
Executive Department		<u>43,202</u>
Grants to States to Support Oral Health Workforce Activities	93.236	
<u>Direct Awards</u>		
Office of Public Health		<u>84,315</u>
State Capacity Building	93.240	
<u>Direct Awards</u>		
Office of Public Health		<u>271,831</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards</u>		
Department of Health and Hospitals		\$685,555
LSUHSC - New Orleans		167,136
University of Louisiana at Monroe		52,748
<u>Through: University of California, Los Angeles</u>		
LSUHSC - New Orleans		28,114
<u>Through: University of California, San Francisco</u>		
LSUHSC - New Orleans		56,814
<u>Through: University of Texas at Austin</u>		
Northwestern State University		17,796
		<hr/>
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance		1,008,163
		<hr/>
Immunization Cooperative Agreements	93.268	
<u>Direct Awards</u>		
Office of Public Health		62,215,978
		<hr/>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards</u>		
Office of Public Health		3,493,393
		<hr/>
Teenage Pregnancy Prevention Program	93.297	
<u>Direct Awards</u>		
Office of Public Health		2,600,283
<u>Through: Louisiana Public Health Institute</u>		
LSUHSC - New Orleans		107,548
		<hr/>
Total Teenage Pregnancy Prevention Program		2,707,831
		<hr/>
Small Rural Hospital Improvement Grant Program	93.301	
<u>Direct Awards</u>		
Office of Public Health		479,592
		<hr/>
Research Infrastructure Programs	93.351	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		47,589
<u>Through: Tulane University (#8T32OD11124-08)</u>		
Louisiana State University A&M College (Baton Rouge)		30,327
		<hr/>
Total Research Infrastructure Programs		77,916
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Advanced Nursing Education Traineeships	93.358	
<u>Direct Awards</u>		
Northwestern State University		\$247,000
Southeastern Louisiana University		318,662
Southern University and A&M College (Baton Rouge)		6,413
		<hr/>
Total Advanced Nursing Education Traineeships		572,075
		<hr/>
Nurse Education, Practice Quality and Retention Grants	93.359	
<u>Direct Awards</u>		
LSUHSC - New Orleans		641,355
		<hr/>
National Center for Research Resources	93.389	
Through: EMAssist, Inc. (SBR-C114-01)		
Southern University and A&M College (Baton Rouge)		50,707
		<hr/>
ARRA - State Primary Care Offices	93.414	
<u>Direct Awards</u>		
Office of Public Health		111,587
		<hr/>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	
<u>Direct Awards</u>		
Office of Public Health		4,302,792
		<hr/>
PPHF 2012 National Public Health Improvement Initiative	93.507	
<u>Direct Awards</u>		
Office of Public Health		207,356
		<hr/>
Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510	
<u>Direct Awards</u>		
LSUHSC - New Orleans		335,864
		<hr/>
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511	
<u>Direct Awards</u>		
Department of Insurance		37,483
		<hr/>
Affordable Care Act - Medicare Improvements for Patients and Providers	93.518	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		68,249
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Centers for Disease Control and Prevention - Affordable Care Act (ACA) - Communities Putting Prevention to Work <u>Direct Awards</u> Office of Public Health	93.520	\$103,451
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 <u>Direct Awards</u> Office of Public Health	93.521	670,130
PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - Financed Solely by 2012 Prevention and Public Health Funds <u>Direct Awards</u> Office of Public Health	93.531	555,996
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program <u>Direct Awards</u> Office of Public Health	93.544	401,474
Promoting Safe and Stable Families <u>Direct Awards</u> Department of Children and Family Services	93.556	2,456,514
Child Support Enforcement <u>Direct Awards</u> Department of Children and Family Services	93.563	48,525,129
Refugee and Entrant Assistance - State Administered Programs <u>Direct Awards</u> Department of Health and Hospitals	93.566	77,480
Community Services Block Grant <u>Direct Awards</u> Louisiana Workforce Commission	93.569	13,873,029

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
State Court Improvement Program	93.586	
<u>Direct Awards</u>		
Supreme Court of Louisiana		<u>\$563,381</u>
Community-Based Child Abuse Prevention Grants	93.590	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>473,766</u>
Grants to States for Access and Visitation Programs	93.597	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>66,560</u>
Chafee Education and Training Vouchers Program (ETV)	93.599	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>269,393</u>
Head Start	93.600	
<u>Direct Awards</u>		
Department of Children and Family Services		135,152
Department of Education - Recovery School District		1,662,199
<u>Through: Regina Coeli Child Development Center</u>		
Southeastern Louisiana University		<u>1,240</u>
Total Head Start		<u>1,798,591</u>
Adoption Incentive Payments	93.603	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>1,030,326</u>
Voting Access for Individuals with Disabilities - Grants to States	93.617	
<u>Direct Awards</u>		
Department of State		<u>399,995</u>
Developmental Disabilities Basic Support and Advocacy Grants	93.630	
<u>Direct Awards</u>		
Department of Health and Hospitals		<u>1,454,275</u>
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	
<u>Direct Awards</u>		
LSUHSC - New Orleans		<u>554,000</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Children's Justice Grants to States	93.643	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>\$330,388</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>4,190,957</u>
Child Welfare Research Training or Demonstration	93.648	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>568,157</u>
Foster Care - Title IV-E	93.658	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>41,149,480</u>
Adoption Assistance	93.659	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>16,532,757</u>
Social Services Block Grant	93.667	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>37,393,959</u>
Child Abuse and Neglect State Grants	93.669	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>53,602</u>
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes	93.671	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>1,371,388</u>
Chafee Foster Care Independence Program	93.674	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>915,564</u>
ARRA - Head Start		
<u>Direct Awards</u>	93.708	
Department of Children and Family Services		<u>748,409</u>
ARRA - Early Head Start	93.709	
<u>Direct Awards</u>		
Department of Education - Recovery School District		<u>143,408</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
ARRA - Child Care and Development Block Grant Through: <u>Tulane University</u> Louisiana State University A&M College (Baton Rouge)	93.713	\$75,456
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.725	4,490
State Public Health Approaches for Ensuring Quitline Capacity - Funded in Part by 2012 Prevention and Public Health Funds (PPHF-2012) <u>Direct Awards</u> Office of Public Health	93.735	1,500
Children's Health Insurance Program <u>Direct Awards</u> Department of Health and Hospitals	93.767	165,868,036
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities <u>Direct Awards</u> Department of Health and Hospitals	93.768	303,691
ARRA - Medicare - Hospital Insurance <u>Direct Awards</u> Department of Veterans Affairs	93.773	4,798,206
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations <u>Direct Awards</u> Department of Insurance Office of Public Health	93.779	485,240 22,592
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		507,832
Money Follows the Person Rebalancing Demonstration <u>Direct Awards</u> Department of Health and Hospitals	93.791	6,756,611

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Cardiovascular Diseases Research	93.837	
<u>Through: Yale University</u>		
LSUHSC - Leonard Chabert Medical Center		\$200
<u>Through: New England Research Institutes, Inc.</u>		
LSUHSC - Leonard Chabert Medical Center		2,750
		<hr/>
Total Cardiovascular Diseases Research		2,950
		<hr/>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		150
		<hr/>
Biomedical Research and Research Training	93.859	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		15,680
		<hr/>
Health Care and Other Facilities	93.887	
<u>Direct Awards</u>		
University of Louisiana at Monroe		741,688
		<hr/>
National Bioterrorism Hospital Preparedness Program	93.889	
<u>Direct Awards</u>		
Department of Health and Hospitals		5,805,615
<u>Through: Louisiana Hospital Association</u>		
LSUHSC - E.A. Conway Medical Center		9,488
<u>Through: Louisiana Hospital Association</u>		
LSUHSC - Shreveport		44,638
		<hr/>
Total National Bioterrorism Hospital Preparedness Program		5,859,741
		<hr/>
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	
<u>Direct Awards</u>		
Office of Public Health		619,817
<u>Through: Innis Community Health Center, Inc.</u>		
LSUHSC - New Orleans		2,058
		<hr/>
Total Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program		621,875
		<hr/>
Grants to States for Operation of Offices of Rural Health	93.913	
<u>Direct Awards</u>		
Office of Public Health		278,961
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
HIV Emergency Relief Project Grants	93.914	
Through: <u>City of New Orleans (#PC360-00000033481)</u>		
LSUHSC - Medical Center of Louisiana at New Orleans		\$1,532,808
HIV Care Formula Grants	93.917	
<u>Direct Awards</u>		
Office of Public Health		24,972,041
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	
<u>Direct Awards</u>		
LSUHSC - Medical Center of Louisiana at New Orleans		699,587
LSUHSC - New Orleans		859,346
LSUHSC - Shreveport		649,976
Through: <u>Our Lady of the Lake Hospital, Inc.</u>		
Louisiana State University A&M College (Baton Rouge)		8,385
Through: <u>Greater Ouachita Coalition (GO CARE) (#72-113-663-9)</u>		
LSUHSC - E.A. Conway Medical Center		289,084
Through: <u>City of Baton Rouge</u>		
LSUHSC - Earl K. Long Medical Center		998,817
Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		3,505,195
Ryan White HIV/AIDS Dental Reimbursements Community-Based Dental Partnership	93.924	
<u>Direct Awards</u>		
LSUHSC - New Orleans		557,274
Special Projects of National Significance	93.928	
<u>Direct Awards</u>		
LSUHSC - New Orleans		45,454
Office of Public Health		584,251
Total Special Projects of National Significance		629,705
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		55,807

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
HIV Prevention Activities - Health Department Based	93.940	
<u>Direct Awards</u>		
Office of Public Health		<u>\$6,332,663</u>
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	
<u>Direct Awards</u>		
Office of Public Health		<u>1,711,806</u>
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	
<u>Direct Awards</u>		
Office of Public Health		<u>191,184</u>
Block Grants for Community Mental Health Services	93.958	
<u>Direct Awards</u>		
Department of Health and Hospitals		<u>4,338,372</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	
<u>Direct Awards</u>		
Department of Health and Hospitals		<u>27,052,137</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	
<u>Direct Awards</u>		
Office of Public Health		<u>2,344,712</u>
Mental Health Disaster Assistance and Emergency Mental Health	93.982	
<u>Direct Awards</u>		
Department of Health and Hospitals		<u>881,660</u>
Preventive Health and Health Services Block Grant	93.991	
<u>Direct Awards</u>		
Office of Public Health		<u>2,013,276</u>
Maternal and Child Health Services Block Grant to the States	93.994	
<u>Direct Awards</u>		
Office of Public Health		<u>10,052,506</u>
Vital Stat Coop	93.200-2012-M-50154 & 50818; 2013-M-54787	
<u>Direct Awards</u>		
Office of Public Health		<u>482,791</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Adult Blood Lead Surveillance	93.214-2011-M-39392; 214-2012-M-51579	
<u>Direct Awards</u>		
Office of Public Health		<u>\$22,500</u>
Connecting Health Consumers with Mental Health Resources	93.275-2011-00007-C	
<u>Through: Houston Academy of Medicine - Texas Medical Center Library</u>		
LSUHSC - Shreveport		<u>57</u>
Express Consumer Health Outreach - YMCA NWLA	93.275-2011-00007-C	
<u>Through: Houston Academy of Medicine - Texas Medical Center Library</u>		
LSUHSC - Shreveport		<u>19,681</u>
Promote Environmental Health Portal	93.275-2011-00007-C	
<u>Through: Houston Academy of Medicine - Texas Medical Center Library</u>		
LSUHSC - Shreveport		<u>4,858</u>
Promoting Disaster Preparedness in Northwest Louisiana through Public Libraries	93.275-2011-00007-C	
<u>Through: Houston Academy of Medicine - Texas Medical Center Library</u>		
LSUHSC - Shreveport		<u>64</u>
Food Inspection	93.F2232011-10074C; F2232012-10090C	
<u>Direct Awards</u>		
Office of Public Health		<u>66,469</u>
Seafood Inspection	93.F2232011-10074C; F2232012-10090C	
<u>Direct Awards</u>		
Office of Public Health		<u>70,941</u>
FDA - 11 - Tobacco	93.HHSF223201110109C	
<u>Direct Awards</u>		
Department of Revenue		<u>266,253</u>
National Institute of Diabetes and Digestive and Kidney Diseases	93.HHSN267200700532P	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>124,938</u>
NN/LM Resource Library Outreach	93.HHSN276200663505C	
<u>Through: Houston Academy of Medicine</u>		
LSUHSC - New Orleans		<u>145</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
Professional Development Award Through: <u>Houston Academy of Medicine</u> LSUHSC - New Orleans	93.HHSN276201100007C	\$24,967
National Institutes of Health <u>Direct Awards</u> University of Louisiana at Lafayette	93.N01-AO-22754	60,191
Office of Criminal Investigation-FDA <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services	93.UNKNOWN	23,768
Gulf Coast Addiction Technology Transfer Center Through: <u>University of Texas at Austin</u> Northwestern State University	93.UTA03-223	6,260
<u>Aging Cluster:</u>		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.044	4,791,298
Special Programs for the Aging - Title III, Part C - Nutrition Services <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.045	8,552,826
Nutrition Services Incentive Program <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.053	3,201,501
Total Aging Cluster		16,545,625
<u>CCDF Cluster:</u>		
Child Care and Development Block Grant <u>Direct Awards</u> Department of Children and Family Services	93.575	27,626,704
Child Care Mandatory and Matching Funds of the Child Care and Development Fund <u>Direct Awards</u> Department of Children and Family Services	93.596	46,603,114
Total CCDF Cluster		74,229,818

(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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Health Centers Cluster:</u>		
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	93.224	
<u>Direct Awards</u>		
Office of Public Health		\$177,404
Total Health Centers Cluster		177,404
<u>Medicaid Cluster:</u>		
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	93.720	
<u>Direct Awards</u>		
Department of Health and Hospitals		16,320
State Medicaid Fraud Control Units	93.775	
<u>Direct Awards</u>		
Department of Justice		3,982,617
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	
<u>Direct Awards</u>		
Department of Health and Hospitals		9,025,430
Medical Assistance Program	93.778	
<u>Direct Awards</u>		
Department of Health and Hospitals		4,840,226,352
ARRA - Medical Assistance Program	93.778	
<u>Direct Awards</u>		
Department of Health and Hospitals		66,712,121
Total Medicaid Cluster		4,919,962,840
<u>Research and Development Cluster:</u>		
Health Resource Services	93.000	
<u>Through: Meharry Medical College</u>		
Grambling State University		7,390
Food and Drug Administration - Research	93.103	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		2,204

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards</u>		
Office of Public Health		\$83,620
Environmental Health	93.113	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		63,482
LSUHSC - New Orleans		1,750,493
<u>Through: Tulane University Health Sciences Center (#1U19ES020677-01)</u>		
Louisiana State University A&M College (Baton Rouge)		55,227
<u>Through: The University of Texas Medical Branch at Galveston</u>		
<u>(#1U19ESO20676-01)</u>		
Louisiana State University A&M College (Baton Rouge)		(675)
<u>Through: The University of Texas Medical Branch at Galveston</u>		
<u>(5U19ES020676-02)</u>		
Louisiana State University A&M College (Baton Rouge)		62,242
<u>Through: Advanced Diamond Technology</u>		
Louisiana Tech University		2,292
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		6,750
<u>Through: University of Texas, Galveston</u>		
LSUHSC - New Orleans		28,750
<u>Through: University of Maryland (Sub # UF13103)</u>		
University of New Orleans		33,656
Oral Diseases and Disorders Research	93.121	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		347,715
LSUHSC - New Orleans		866,545
LSUHSC - Shreveport		634,197
<u>Through: Case Western Reserve University</u>		
LSUHSC - New Orleans		11,917
<u>Through: Fred Hutchinson Cancer Research Center</u>		
LSUHSC - New Orleans		33,125
<u>Through: University of North Carolina</u>		
LSUHSC - New Orleans		129,725
Nurse Anesthetist Traineeships	93.124	
<u>Direct Awards</u>		
LSUHSC - New Orleans		50,942

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
NIEHS Superfund Hazardous Substances - Basic Research and Education	93.143	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$2,377,165
AIDS Education and Training Centers	93.145	
<u>Direct Awards</u>		
LSUHSC - New Orleans		1,464,567
Human Genome Research	93.172	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		313,555
Research Related to Deafness and Communication Disorders	93.173	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		581,019
LSUHSC - New Orleans		7,659
LSUHSC - Shreveport		110,401
<u>Through: Rosalind Franklin University of Medicine</u>		
LSUHSC - New Orleans		32,253
Research and Training in Complementary and Alternative Medicine	93.213	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		2,155,273
LSUHSC - New Orleans		108,644
Research on Healthcare Costs, Quality and Outcomes	93.226	
<u>Through: Northwestern University Chicago</u>		
LSUHSC - Shreveport		19,732
Mental Health Research Grants	93.242	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		52,542
Louisiana State University Pennington Biomedical Research Center		666,793
LSUHSC - New Orleans		635,412
University of New Orleans		299,469
<u>Through: University of Maryland-Baltimore (#5P50MH082999-03)</u>		
Louisiana State University A&M College (Baton Rouge)		24,971
<u>Through: University of Kentucky</u>		
LSUHSC - New Orleans		87,674

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Substance Abuse and Mental Health Services - Projects of Regional and National Significance <u>Through: Morehouse School of Medicine</u> Grambling State University	93.243	\$8,890
Advanced Nursing Education Grant Program <u>Direct Awards</u> LSUHSC - New Orleans	93.247	298,916
Universal Newborn Hearing Screening <u>Direct Awards</u> Office of Public Health	93.251	353,805
Occupational Safety and Health Program <u>Direct Awards</u> Office of Public Health <u>Through: University of Texas Health Science Center at Tyler</u> Southeastern Louisiana University <u>Through: The Center for Construction and Research Training</u> Southeastern Louisiana University <u>Through: University of Maryland, Baltimore County (0000009078)</u> University of Louisiana at Lafayette	93.262	144,424 103,361 22,825 69,759
Alcohol Research Programs <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge) LSUHSC - New Orleans <u>Through: University of Pittsburgh</u> LSUHSC - New Orleans <u>Through: University of Colorado</u> LSUHSC - New Orleans	93.273	259,041 2,675,501 (1) 11,501
Drug Abuse and Addiction Research Programs <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge) LSUHSC - New Orleans LSUHSC - Shreveport University of New Orleans <u>Through: Southern Methodist University (#R01DA027533-01)</u> Louisiana State University Pennington Biomedical Research Center	93.279	137,997 986,604 967,788 124,278 19,154

(Continued)

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



**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Drug Abuse and Addiction Research Programs (Cont.)		
Through: <u>Henry M. Jackson Foundation</u>		
LSUHSC - New Orleans		\$8,155
Through: <u>Temple University Health System, Inc.</u>		
LSUHSC - New Orleans		(2,870)
Through: <u>University of Minnesota</u>		
LSUHSC - New Orleans		8,473
		<hr/>
Mental Health Research Career/Scientist Development Awards	93.281	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		176,474
		<hr/>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards</u>		
LSUHSC - New Orleans		3,139,823
Office of Public Health		405,674
Through: <u>University of California, Los Angeles</u>		
LSUHSC - New Orleans		4,056
		<hr/>
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		790,456
Through: <u>Columbia University (#5 R01 EB009663-03)</u>		
Louisiana State University A&M College (Baton Rouge)		13,340
		<hr/>
Minority Health and Health Disparities Research	93.307	
<u>Direct Awards</u>		
LSUHSC - New Orleans		25,536
Southern University at Shreveport-Bossier City		36,518
Through: <u>Nanospectra Biosciences LLC</u>		
Louisiana Tech University		(108)
Through: <u>Dillard University</u>		
LSUHSC - New Orleans		858,736
Through: <u>University of Alabama</u>		
LSUHSC - New Orleans		31,884
		<hr/>
Trans-NIH Research Support	93.310	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		96,840
		<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, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Research Infrastructure Programs	93.351	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$1,618
Louisiana State University Agricultural Center		193,853
<u>Through: Ochsner Clinic Foundation</u>		
LSUHSC - New Orleans		24,214
Advanced Nursing Education Traineeships	93.358	
<u>Direct Awards</u>		
LSUHSC - New Orleans		350,000
Nursing Research	93.361	
<u>Direct Awards</u>		
LSUHSC - New Orleans		15,138
National Center for Research Resources	93.389	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		24,006
Louisiana State University Pennington Biomedical Research Center		1,985,924
LSUHSC - New Orleans		1,475,200
LSUHSC - Shreveport		1,524,996
University of Louisiana at Lafayette		1,319,349
<u>Through: Texas State University - San Marcos (#2R24RR024790-04)</u>		
Louisiana State University Agricultural Center		203,995
<u>Through: Nupotential, Inc. (#1R41RR031430-01)</u>		
Louisiana State University Pennington Biomedical Research Center		73,866
<u>Through: Tulane University (#P51RR000164-48)</u>		
Louisiana State University Pennington Biomedical Research Center		(1,722)
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		(22)
<u>Through: University of Oregon (RR020833)</u>		
Nicholls State University		29,287
<u>Through: University of Washington (PO#524971&amp;630379)</u>		
University of Louisiana at Lafayette		1,205,163
<u>Through: University of Tennessee Knoxville (Subcontract A04-0123-S013)</u>		
University of New Orleans		6,287

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster:</u> (Cont.)		
Cancer Cause and Prevention Research	93.393	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$139,652
LSUHSC - New Orleans		1,213,493
LSUHSC - Shreveport		956,896
University of Louisiana at Monroe		25,198
<u>Through: Baylor College of Medicine (#1R01CA142919-01A1)</u>		
Louisiana State University Pennington Biomedical Research Center		133,993
<u>Through: Harvard School of Public Health (#5U01CA15204-02)</u>		
Louisiana State University Pennington Biomedical Research Center		307,703
<u>Through: Duke University</u>		
LSUHSC - New Orleans		57,263
<u>Through: University of Southern California</u>		
LSUHSC - New Orleans		51,781
<u>Through: University of Massachusetts</u>		
LSUHSC - Shreveport		50,124
Cancer Detection and Diagnosis Research	93.394	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		46,191
LSUHSC - Shreveport		249,162
<u>Through: Duke University (#1R01CA142842-01A1)</u>		
Louisiana State University A&M College (Baton Rouge)		7,921
<u>Through: Washington University</u>		
LSUHSC - Shreveport		292,094
Cancer Treatment Research	93.395	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		290,642
Louisiana State University Agricultural Center		128,079
LSUHSC - New Orleans		573,068
LSUHSC - Shreveport		563,330
University of Louisiana at Monroe		6,652
<u>Through: Northeastern University (#500147)</u>		
Louisiana Tech University		127,199
<u>Through: Dartmouth University</u>		
LSUHSC - New Orleans		(305)
<u>Through: Southwest Oncology Group</u>		
LSUHSC - New Orleans		27,966
<u>Through: NovoMedix, Inc.</u>		
LSUHSC - Shreveport		61,776

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Cancer Biology Research	93.396	
<u>Direct Awards</u>		
Louisiana Tech University		\$126,383
LSUHSC - New Orleans		846,393
LSUHSC - Shreveport		32,555
University of Louisiana at Monroe		53,187
<u>Through: Univeristy of Texas Medical Branch at Galveston</u>		
(#1R21CA153165-01A1)		
Louisiana State University Pennington Biomedical Research Center		36,588
<u>Through: Northwestern University - Chicago</u>		
LSUHSC - Shreveport		17,635
Cancer Research Manpower	93.398	
<u>Direct Awards</u>		
LSUHSC - New Orleans		1,599
LSUHSC - Shreveport		26,709
Cancer Control	93.399	
<u>Direct Awards</u>		
LSUHSC - Shreveport		(355)
<u>Through: Sloan-Kettering Institute for Cancer Research</u>		
LSUHSC - Shreveport		421
Assets for Independence Demonstration Program	93.602	
<u>Direct Awards</u>		
Southern University at Shreveport-Bossier City		17,347
ARRA Trans-NIH Recovery Act Research Support	93.701	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		292,318
Louisiana State University Agricultural Center		5
Louisiana State University Pennington Biomedical Research Center		39
LSUHSC - New Orleans		441,848
<u>Through: University of Alabama at Birmingham (#5R01HL094518-02)</u>		
Louisiana State University A&M College (Baton Rouge)		(657)
<u>Through: Northern Arizona University (#1R01DK082568-01A1)</u>		
Louisiana State University Pennington Biomedical Research Center		6,212
<u>Through: University of Pittsburgh</u>		
LSUHSC - Shreveport		2,031

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
ARRA - Immunization	93.712	
<u>Through: Academic Pediatric Association</u>		
LSUHSC - Shreveport		\$13,683
ARRA - Recovery Act - Comparative Effectiveness Research - AHRQ	93.715	
<u>Through: Vanderbilt University</u>		
LSUHSC - New Orleans		309,427
PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds	93.744	
<u>Direct Awards</u>		
LSUHSC - New Orleans		140,758
Health Careers Opportunity Program	93.822	
<u>Direct Awards</u>		
LSUHSC - New Orleans		27,514
Area Health Education Centers Infrastructure Development Awards	93.824	
<u>Through: Association of Teachers of Preventive Medicine</u>		
LSUHSC - Shreveport		4,331
Cardiovascular Diseases Research	93.837	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		129,231
Louisiana State University Pennington Biomedical Research Center		778,542
LSUHSC - New Orleans		847,150
LSUHSC - Shreveport		1,828,902
Southeastern Louisiana University		17,156
<u>Through: Tulane University Health Sciences Center (#R01 HL066432-08)</u>		
Louisiana State University A&M College (Baton Rouge)		(7,580)
<u>Through: University of Alabama at Birmingham (#1R01HL103859-01A1)</u>		
Louisiana State University A&M College (Baton Rouge)		70,664
<u>Through: University of Illinois (#1R01HL106228-01)</u>		
Louisiana State University Pennington Biomedical Research Center		111,966
<u>Through: Brigham and Women's Hospital</u>		
LSUHSC - New Orleans		1,969
<u>Through: University of Pittsburgh</u>		
LSUHSC - New Orleans		22,944
<u>Through: University of Rochester</u>		
LSUHSC - New Orleans		3,850

(Continued)

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

**STATE OF LOUISIANA**  
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	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Cardiovascular Diseases Research (Cont.)		
Through: <u>University of South Alabama</u>		
LSUHSC - New Orleans		\$34,191
Through: <u>University of South Florida</u>		
LSUHSC - New Orleans		11,289
Through: <u>Wake Forest University Health Science Center</u>		
LSUHSC - New Orleans		96,201
Through: <u>University of Pittsburgh (Subcontract #0029023 (120156-1))</u>		
University of New Orleans		35,910
		<hr/>
Lung Diseases Research	93.838	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		660,688
LSUHSC - New Orleans		1,655,918
Through: <u>University of Florida (#1R01HL102033)</u>		
Louisiana State University A&M College (Baton Rouge)		63,921
Through: <u>University of Missouri - Columbia (#1R01HL085108-01A2)</u>		
Louisiana State University Pennington Biomedical Research Center		23,924
Through: <u>Tulane University</u>		
LSUHSC - New Orleans		44,264
		<hr/>
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	
Through: <u>Georgetown University</u>		
LSUHSC - New Orleans		80,629
Through: <u>University of Alabama</u>		
LSUHSC - New Orleans		9,496
		<hr/>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		154,319
Louisiana State University Pennington Biomedical Research Center		9,151,998
LSUHSC - New Orleans		527,776
LSUHSC - Shreveport		573,160
Through: <u>Children's Hospital Los Angeles (#2R25-DK078385-06)</u>		
Louisiana State University Pennington Biomedical Research Center		540
Through: <u>George Washington University (#1U01DK098246-01)</u>		
Louisiana State University Pennington Biomedical Research Center		95,839
Through: <u>Georgia Health Sciences University (#2U24DK076169-06)</u>		
Louisiana State University Pennington Biomedical Research Center		3,036
Through: <u>Ochsner Clinic Foundation</u>		
LSUHSC - New Orleans		(5,964)
Through: <u>Emory University</u>		
LSUHSC - Shreveport		15,753
		<hr/>

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Digestive Diseases and Nutrition Research	93.848	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		\$971,257
<u>Through: Massachusetts General Hospital (#R01DK046270-14A1)</u>		
Louisiana State University A&M College (Baton Rouge)		30,563
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		790,086
LSUHSC - New Orleans		3,126,507
LSUHSC - Shreveport		548,499
<u>Through: Indiana University (#2R01NS029467-16A2)</u>		
Louisiana State University A&M College (Baton Rouge)		1,830
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		35,106
<u>Through: University of Medicine and Dentistry, New Jersey</u>		
LSUHSC - Shreveport		221
<u>Through: University of Rochester, New York</u>		
LSUHSC - Shreveport		4,014
<u>Through: Yale University</u>		
LSUHSC - Shreveport		26,841
<u>Through: Weill Cornell Medical College</u>		
LSUHSC - Shreveport		21,515
<u>Through: Ichor Medical Systems (1 U44-NS065518)</u>		
University of Louisiana at Lafayette		116,133
Allergy, Immunology and Transplantation Research	93.855	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,058,642
LSUHSC - New Orleans		1,101,334
LSUHSC - Shreveport		860,266
Southeastern Louisiana University		51,459
<u>Through: University of Florida (#R01 AI093372)</u>		
Louisiana State University Agricultural Center		3,216
<u>Through: Arietis Corporation</u>		
LSUHSC - New Orleans		61,405
<u>Through: Children's Hospital</u>		
LSUHSC - New Orleans		188,622
<u>Through: Emory University</u>		
LSUHSC - New Orleans		93,915

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

**STATE OF LOUISIANA**  
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**For the Year Ended June 30, 2013**

	CFDA OR OTHER NUMBER	ACTIVITY
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Allergy, Immunology and Transplantation Research (Cont.)		
Through: <u>Geo Vax, Inc.</u>		
LSUHSC - New Orleans		\$7,583
Through: <u>GL Synthesis, Inc.</u>		
LSUHSC - New Orleans		1,891
Through: <u>MiniVax, Inc.</u>		
LSUHSC - New Orleans		117,819
Through: <u>Tulane University</u>		
LSUHSC - New Orleans		253,101
Through: <u>University of Medicine and Dentistry, New Jersey</u>		
LSUHSC - New Orleans		18,393
Through: <u>University of Florida</u>		
LSUHSC - New Orleans		81,707
Through: <u>University of Missouri - Kansas City</u>		
LSUHSC - New Orleans		70,343
Through: <u>Nationwide Children's Hospital (220810)</u>		
University of Louisiana at Lafayette		181,030
Through: <u>The Research Institute for Children (Sub #2020.01/2748.25)</u>		
University of New Orleans		35,758
		<hr/>
Microbiology and Infectious Diseases Research	93.856	
Through: <u>Cubrc, Inc. (07819S5)</u>		
University of Louisiana at Lafayette		41,259
		<hr/>
Biomedical Research and Research Training	93.859	
Direct Awards		
Grambling State University		482,516
Louisiana State University A&M College (Baton Rouge)		6,775,204
Louisiana State University Pennington Biomedical Research Center		1,665,532
LSUHSC - New Orleans		4,439,549
University of New Orleans		214,174
Through: <u>North Carolina State University (#1R01GM087964-01A1)</u>		
Louisiana State University A&M College (Baton Rouge)		(5,993)
Through: <u>University of Oklahoma Health Sciences Center</u>		
<u>(3R01GM084383-02S1)</u>		
Louisiana State University A&M College (Baton Rouge)		41,515
Through: <u>University of Utah (#2R01GM059290)</u>		
Louisiana State University A&M College (Baton Rouge)		245,711
Through: <u>Tulane University (TUL-652-11/12)</u>		
University of New Orleans		8,509
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Genetics and Developmental Biology Research and Research Training	93.862	
<u>Direct Awards</u>		
Louisiana Tech University		\$251,680
Child Health and Human Development Extramural Research	93.865	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		268,829
Louisiana Tech University		170,674
LSUHSC - New Orleans		(2,963)
Southern University at Shreveport-Bossier City		68,964
University of Louisiana at Monroe		26,159
University of New Orleans		19,041
<u>Through: Research Foundation of State University of New York</u>		
LSUHSC - Shreveport		21,039
<u>Through: Tulane University</u>		
LSUHSC - Shreveport		57,807
<u>Through: University of California - Davis (Sub #201014565-01)</u>		
University of New Orleans		18,556
Aging Research	93.866	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		579,233
LSUHSC - New Orleans		859,685
LSUHSC - Shreveport		254,819
<u>Through: Duke University (#2 U01 AG022132-08A1)</u>		
Louisiana State University Pennington Biomedical Research Center		12,499
<u>Through: University of Florida (#U01 AG022376)</u>		
Louisiana State University Pennington Biomedical Research Center		1,135,141
<u>Through: University of Kentucky Research Foundation</u>		
(#2P01 AG005119-20A1)		
Louisiana State University Pennington Biomedical Research Center		287,789
<u>Through: University of South Carolina (#4R00AG031297-03)</u>		
Louisiana State University Pennington Biomedical Research Center		100,633
<u>Through: Wake Forest University Health Sciences</u>		
(#1R01AG033087-01A1)		
Louisiana State University Pennington Biomedical Research Center		47,891
<u>Through: Wake Forest University Health Sciences</u>		
(#1R01AG033087-04S2)		
Louisiana State University Pennington Biomedical Research Center		91,524
<u>Through: Aphios Corporation</u>		
LSUHSC - Shreveport		154,165

(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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Vision Research	93.867	
<u>Direct Awards</u>		
LSUHSC - New Orleans		\$1,172,686
LSUHSC - Shreveport		377,882
<u>Through: Johns Hopkins University</u>		
LSUHSC - New Orleans		259,990
<u>Through: St. Luke's Roosevelt Institute</u>		
LSUHSC - New Orleans		24,288
Medical Library Assistance	93.879	
<u>Through: Houston Academy of Medicine-Texas Medical Center Library</u>		
Southeastern Louisiana University		48
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	
<u>Direct Awards</u>		
Louisiana Tech University		128,850
Pharmacokinetic/Dynamic Resistance Eval Itraconazole	93.000406190-015	
<u>Through: University of Alabama at Birmingham</u>		
LSUHSC - Shreveport		5,612
Adaptive Seq Study Eval Prevention of Neonatal HSV	93.000406291-013	
<u>Through: University of Alabama at Birmingham</u>		
LSUHSC - Shreveport		14,805
Food & Drug Administration	93.200-2009-31917	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		37,050
Hexahydrophthalic anhydride 3	93.263-MA-602288	
<u>Direct Awards</u>		
LSUHSC - Shreveport		96
Genetic Polymorphism	93.263-MD-216491-2	
<u>Direct Awards</u>		
LSUHSC - Shreveport		2,271
Manpower Training	93.AHIMA	
<u>Through: AHIMA</u>		
Louisiana Tech University		600

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
ARRA - Recovery Act - Enhancing Cancer Registry Data Comparative Effectiveness <u>Through: Macro International, Inc.</u> LSUHSC - New Orleans	93.CDC 200-2008-27957	\$804,398
Gulf Coast Children's Health Study <u>Through: RTI International</u> LSUHSC - New Orleans	93.CDC 200-2010-34803	180,876
Food & Drug Administration <u>Direct Awards</u> University of Louisiana at Lafayette	93.HHSF223201111769P	30,722
Surveillance, Epidemiology & End Results (SEER) Expansion Program <u>Direct Awards</u> LSUHSC - New Orleans LSUHSC - New Orleans	93.HHSN261200544002C 93.HHSN261201000030C	(60) 1,671,976
Sexually Transmitted Infectious Clinical Trials Group (STI CTG) <u>Through: University of Alabama</u> LSUHSC - New Orleans	93.HHSN266200400073C	19,830
International and Domestic Pediatric and Maternal HIV Studies <u>Through: Tulane University Health Science Center</u> LSUHSC - New Orleans	93.HHSN267200800001C	24,303
Clinical Research Network for the Treatment of Acute Lung Injury (ALI) and Acute Respiratory Distress Syndrome (ARDS) <u>Direct Awards</u> LSUHSC - New Orleans	93.HHSN268200536172C	91,268
Determination of Genetic Susceptibility to Lung Cancer in Families from Southern Louisiana <u>Direct Awards</u> LSUHSC - New Orleans	93.HHSN268201200007C	221,892
National Hispanic Science Network on Drug Abuse <u>Through: University of Miami</u> LSUHSC - New Orleans	93.HHSN271200900025C	63,497

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Development of Technologies to Facilitate the Uses of and Responses to Biodefense Vaccines <u>Through: PaxVax, Inc.</u> LSUHSC - New Orleans	93.HHSN272200100036C	\$29
Maintenance and Support of a Specific Pathogen Free Indian-Origin Rhesus <u>Direct Awards</u> University of Louisiana at Lafayette	93.HHSN272200700039C	1,848,782
ITN035AI Study Abatacept in Adults with Relapsing-Remitting MS <u>Through: University of California</u> LSUHSC - Shreveport	93.N01-AI-15416	82,986
Tamiflu Treatment Confirmed Influenza <u>Through: University of Alabama at Birmingham</u> LSUHSC - Shreveport	93.N01-AI-30025	599
Epigenetic Mechanisms and Genes that Regulate Adipose Tissue Expansion <u>Through: Maine Medical Center (#7R01DK090361-03)</u> Louisiana State University Pennington Biomedical Research Center	93.RD.1330-001	5,635
Epigenomics of Human Insulin Resistance <u>Through: Beth Israel Deaconess Medical Center, Inc. (#1R01DK087092-01)</u> Louisiana State University Pennington Biomedical Research Center	93.RD.1R01DK087092-01	5,129
Leprosy Research Support and Maintenance of an Armadillo Colony <u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #1	30,203
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #2	28,136
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #3	27,590
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #4	15,962
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #8	50,972
NHDP Project Director Management and Oversight - Task Order #6 <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #6	18,730

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>Research and Development Cluster: (Cont.)</u>		
Microbiology and Research Design Support Services		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #9	\$62,635
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #10	73,879
Senior Postdoctoral Fellow/Scientist - Microbiology Research		
Design Support Services		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #1	30,234
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #2	28,255
Advanced Research Associate/Immunology Research		
Functional Support Services		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258201300001I/TO #3	28,627
The Development of a Recombinant Vaccine Against Human		
Onchocerciasis		
<u>Through: New York Blood Center, Inc. (#1R01AI078314-01A2)</u>		
Louisiana State University A&M College (Baton Rouge)	93.RD.NIH000123/PO #3038488	1,452
<u>Through: New York Blood Center Inc (#R01 AI078314-04)</u>		
Louisiana State University A&M College (Baton Rouge)	93.RD.NIH000123/PO #3040333	168,851
Aspirin in Reducing Events in the Elderly (Aspree)		
<u>Through: Wake Forest University Health Sciences</u>		
Louisiana State University Pennington Biomedical Research Center	93.RD.UNKNOWN	13,108
ARRA - The Systolic Blood Pressure Intervention Trial (SPRINT)		
<u>Through: Wake Forest University Health Sciences (#HHSN268200900048C)</u>		
Louisiana State University Pennington Biomedical Research Center	93.RD.WFUHS 30209 ARRA	(48,044)
Louisiana State University Pennington Biomedical Research Center	93.RD.WFUHS 30209 NON-ARRA	196,390
Total Research and Development Cluster		94,051,456
<u>Student Financial Assistance Cluster:</u>		
Scholarships for Health Professions Students from Disadvantaged Backgrounds		
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)	93.925	450,000
Total Student Financial Assistance Cluster		450,000

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>		
<u>TANF Cluster:</u>		
Temporary Assistance for Needy Families	93.558	
<u>Direct Awards</u>		
Department of Children and Family Services		\$142,940,754
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	
<u>Direct Awards</u>		
Department of Children and Family Services		5,146,123
Total TANF Cluster		148,086,877
<b>Total U.S. Department of Health and Human Services</b>		<b>\$5,802,756,334</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>		
Retired and Senior Volunteer Program	94.002	
<u>Direct Awards</u>		
University of Louisiana at Monroe		\$115,065
State Commissions	94.003	
<u>Direct Awards</u>		
Office of Lieutenant Governor		358,255
Learn & Serve America - School and Community Based Program	94.004	
<u>Direct Awards</u>		
Office of Lieutenant Governor		52,106
Learn and Serve America - Higher Education	94.005	
<u>Direct Awards</u>		
Delgado Community College		15,126
AmeriCorps	94.006	
<u>Direct Awards</u>		
Office of Lieutenant Governor		3,208,981
Program Development and Innovation Grants	94.007	
<u>Direct Awards</u>		
Office of Lieutenant Governor		25,297
Volunteers in Service to America	94.013	
<u>Direct Awards</u>		
Office of Lieutenant Governor		94,755

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)</b>		
Social Innovation Fund	94.019	
<u>Through: The Community Foundation of North Louisiana</u>		
Louisiana State University at Shreveport		\$56,865
Volunteer Generation Fund	94.021	
<u>Direct Awards</u>		
Office of Lieutenant Governor		44,625
<u>Foster Grandparent/Senior Companion Cluster:</u>	94.011	
Foster Grandparent Program		
<u>Direct Awards</u>		
Department of Health and Hospitals		(147,253)
Total Foster Grandparent/Senior Companion Cluster		(147,253)
<b>Total Corporation for National and Community Service</b>		<b>\$3,823,822</b>
<b>SOCIAL SECURITY ADMINISTRATION</b>		
Social Security - Work Incentives Planning and Assistance Program	96.008	
<u>Direct Awards</u>		
LSUHSC - New Orleans		\$4,564
<u>Disability Insurance/SSI Cluster:</u>		
Social Security - Disability Insurance	96.001	
<u>Direct Awards</u>		
Department of Children and Family Services		35,045,644
Department of Public Safety and Corrections - Youth Services		369,061
Total Disability Insurance/SSI Cluster		35,414,705
<b>Total Social Security Administration</b>		<b>\$35,419,269</b>

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>		
State and Local Homeland Security National Training Program	97.005	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$19,974,950
<u>Through: National Sheriffs' Association (#EMW-2011-CA-0095-S01)</u>		
Louisiana State University A&M College (Baton Rouge)		56,189
		<hr/>
Total State and Local Homeland Security National Training Program		20,031,139
		<hr/>
Non-Profit Security Program	97.008	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		69,945
		<hr/>
Boating Safety Financial Assistance	97.012	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		2,587,986
		<hr/>
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	
<u>Direct Awards</u>		
Department of Transportation and Development		202,970
		<hr/>
Flood Mitigation Assistance	97.029	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		(82,784)
		<hr/>
Disaster Unemployment Assistance	97.034	
<u>Direct Awards</u>		
Louisiana Workforce Commission		263,889
		<hr/>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		1,143,389,694
<u>Through: Connecticut Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		5,512
<u>Through: New Jersey Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		259,909
<u>Through: New York Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		103,898
<u>Through: Oklahoma Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		1,400
<u>Through: Pennsylvania Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		13,884
		<hr/>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,143,774,297
		<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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)</b>		
Hazard Mitigation Grant	97.039	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>\$65,593,878</u>
National Dam Safety Program	97.041	
<u>Direct Awards</u>		
Department of Transportation and Development		<u>83,829</u>
Emergency Management Performance Grants	97.042	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		4,420,732
<u>Through: Parish of Ascension</u>		
Louisiana State University A&M College (Baton Rouge)		<u>1,687</u>
Total Emergency Management Performance Grants		<u>4,422,419</u>
State Fire Training Systems Grants	97.043	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>24,438</u>
Cooperating Technical Partners	97.045	
<u>Direct Awards</u>		
Executive Department		<u>15,891</u>
Pre-Disaster Mitigation	97.047	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>417,314</u>
Emergency Operations Centers	97.052	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>1,251,447</u>
Interoperable Emergency Communications	97.055	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>372,883</u>
Port Security Grant Program	97.056	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		1,228,528
<u>Through: Trahan Consulting, LLC</u>		
Department of Wildlife and Fisheries		<u>149,841</u>
Total Port Security Grant Program		<u>1,378,369</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)</b>		
Centers for Homeland Security	97.061	
<u>Through: Jackson State University (#2008-ST-061-ND0002)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>\$115,668</u>
Scientific Leadership Awards	97.062	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>12,462</u>
Homeland Security Grant Program	97.067	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>19,245,682</u>
Rail and Transit Security Grant Program	97.075	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>24,099</u>
Buffer Zone Protection Program (BZPP)	97.078	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>1,118,235</u>
Alternative Housing Pilot Program	97.087	
<u>Direct Awards</u>		
Executive Department		<u>951,504</u>
Disaster Assistance Projects	97.088	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>45,628</u>
Driver's License Security Grant Program	97.089	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>572,033</u>
National Incident Management System (NIMS)	97.107	
<u>Through: National Emergency Management Association</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>70,031</u>
Severe Repetitive Loss Program	97.110	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>8,676,452</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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)</b>		
Immigration and Customs Enforcement	97.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>\$2,132</u>
United States Secret Service	97.UNKNOWN	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>37,538</u>
<u>Research and Development Cluster:</u>		
Assistance to Firefighters Grant	97.044	
<u>Through: University of Texas Health Science Center at Houston (#EMW-2010-FP-01812)</u>		
Louisiana State University Pennington Biomedical Research Center		<u>26,769</u>
Centers for Homeland Security	97.061	
<u>Through: University of North Carolina at Chapel Hill (#2008-ST-061-ND0001)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>164,242</u>
CyberSecurity Education and Training Assistance Program (CETAP)	97.127	
<u>Through: Cyber Innovation Center</u>		
Louisiana Tech University		<u>273,869</u>
Department of Homeland Security	97.DE-AC05-00OR22725	
<u>Through: Alcorn State University (90002)</u>		
University of Louisiana at Lafayette		<u>14,371</u>
UNO-FEMA Region VI Repetitive Loss Reduction Project	97.HFSELA-12-C-0052	
<u>Direct Awards</u>		
University of New Orleans		<u>100,000</u>
Department of Homeland Security	97.HSHQDC-07-3-00005	
<u>Through: National Institute for Hometown Security, Inc. (05-12-ULL)</u>		
University of Louisiana at Lafayette		<u>48,147</u>
Field Investigations to Assess Surge and Wave Reduction by Vegetation	97.RD.09-01-046	
<u>Through: University of Mississippi</u>		
Louisiana State University A&M College (Baton Rouge)		<u>18,030</u>
Delineation and Assessment of Wind and Flood Damage After 2012 Hurricane	97.RD.39932	
<u>Through: Imagecat, Inc. (#HSFEHQ-10-D-1381)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>130,204</u>
Total Research and Development Cluster		<u>775,632</u>
<b>Total U.S. Department of Homeland Security</b>		<u><b>\$1,272,055,006</b></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, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>		
Food and Enterprise Development Program for Liberia (FED)	98.1001609-11S-18847-00	
Through: <u>Development Alternatives, Inc. (DAI)</u>		
<u>(#669-C-00-11-00047-00)</u>		
Louisiana State University Agricultural Center		\$596,197
<u>Research and Development Cluster:</u>		
USAID Foreign Assistance for Programs Overseas	98.001	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		210,699
Through: <u>Colorado State University (G-9650-8)</u>		
University of Louisiana at Lafayette		16,817
Remittance and Migration: Impact on Technology Adoption, Natural Resource	98.RD.8000053417/205786	
Through: <u>Purdue University</u>		
Louisiana State University Agricultural Center		13,098
Total Research and Development Cluster		240,614
<b>Total U.S. Agency for International Development</b>		<b>\$836,811</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY (See note C.)</b>		<b>\$12,764,932,958</b>

(Continued)

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

**STATE OF LOUISIANA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

	<b>CFDA OR OTHER NUMBER</b>	<b>ACTIVITY</b>
<b>LOAN ACTIVITY</b>		
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$996,854,737
ARRA - State Energy Program	81.041	776,145
Federal Family Education Loans	84.032	1,449,739,894
<u>Student Financial Assistance Cluster:</u>		
Perkins Loan Cancellations	84.037	1,035,984
Federal Perkins Loan Program - Federal Capital Contributions	84.038	43,776,388
Federal Direct Student Loans	84.268	749,819,093
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	6,934,401
Nursing Student Loans	93.364	754,615
Total Student Financial Assistance Cluster		802,320,481
<b>Total Loan Activity</b>		<b>\$3,249,691,257</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS</b>		<b>\$16,014,624,215</b>

(Concluded)

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

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**STATE OF LOUISIANA****Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013****A. PURPOSE OF THE SCHEDULE**

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the State of Louisiana to prepare a schedule of expenditures of federal awards for the period covered by the state's financial statements. The schedule is required to include total federal awards expended for each federal program, the program name, and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number for each program when the CFDA number is not available. To comply with this requirement, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a schedule of expenditures of federal awards. These individual schedules are combined and reported in the accompanying Schedule of Expenditures of Federal Awards (SEFA) for the State of Louisiana.

**B. REPORTING ENTITY**

The SEFA includes all federal financial assistance received from federal agencies or pass-through entities that was expended or issued by the State of Louisiana during the fiscal year ended June 30, 2013. Pass-through entities include other states, local governments, or nonprofit organizations that provided federal financial assistance to the state.

**C. BASIS OF ACCOUNTING**

The Integrated Statewide Information Systems of the State of Louisiana currently do not have the capacity to provide expenditures of awards for each federal program in accordance with accounting principles generally accepted in the United States of America. Therefore, except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs. Consequently, certain expenditures (activity) are recognized when paid rather than when obligations are incurred. Accordingly, 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.

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

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

**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 amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

**Donations** - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.68% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana. Donations of property made by the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) are reported in the SEFA at the estimated fair value of the property when purchased with grant funds. The land was originally purchased as part of the ongoing recovery effort from the damage caused by hurricanes Katrina and Rita in 2005.

**Supplemental Nutrition Assistance Program (known as the Food Stamp Program)** - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer. See note Q for additional information related to expenditures for benefits provided under the Supplemental Nutrition Assistance Program.

**Commodities and Immunizations** - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) and Immunization Grants (CFDA 93.268) are reported in the SEFA at the federally assigned value of the goods when they are issued to state agencies, hospitals, and universities.

**Disaster Grants** - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and Hazard Mitigation Grant (CFDA 97.039) - Expenditures of certain programs within these grants are reported in the SEFA when the funds are approved. "Approval" is indicated by the Federal Emergency Management Agency's approval of award worksheets and the subsequent obligation of program funds for the state. Consequently, expenditures (activity) are recognized in the amount of the federal funds obligated rather than in the amount of the program expenditures incurred (see note T).



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

**Loan Activity** - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2013, and the loan balance outstanding at June 30, 2012. These loans contain continuing compliance requirements (see note E), except for the Federal Family Education Loan (CFDA 84.032) Program and the Federal Direct Student Loans (CFDA 84.268) Program. These two loan programs are exceptions because the universities do not disburse the loan funds. Instead, the loans are disbursed to recipients by lending institutions or by the federal government.

**D. TRANSFERS OF FEDERAL FUNDS AMONG STATE  
AGENCIES, HOSPITALS, AND UNIVERSITIES**

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

**E. LOANS, LOAN GUARANTEES OUTSTANDING,  
AND NON-CASH ASSISTANCE**

The SEFA and related notes include certain loans, loan guarantees outstanding, and non-cash assistance as presented in the following schedule. Note C contains an explanation of program amounts included in the SEFA's "Loan Activity" section; amounts included in other SEFA sections represent non-loan components of the programs.

## STATE OF LOUISIANA

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

## Loan Cancellations and Loan Guarantees

CFDA Number	Program Name	Program Expenditures for Non-Loan Grants During the Year Ended June 30, 2013	Program Expenditures for Loans Made/Cancelled During the Year Ended June 30, 2013	Loans and Loan Guarantees Outstanding June 30, 2013
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$517,001,407	\$96,651,842	\$983,880,455
81.041	ARRA - State Energy Program (note S)	16,403,779	776,145	776,145
84.032	Federal Family Education Loans (note F)	9,661,445		1,324,004,511 (a)
84.037	Perkins Loan Cancellations (note L)		1,035,984	
84.038	Federal Perkins Loan Program - Federal Capital Contributions (note K)	38,573	6,343,003	50,291,212
84.268	Federal Direct Student Loans (note G)		749,819,093	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J)		1,823,333	7,192,554
93.364	Nursing Student Loans (note J)			715,412
	Total Loan Activity	<u>\$543,105,204</u>	<u>\$856,449,400</u>	<u>\$2,366,860,289</u>

(a) As of June 30, 2013, the original principal on outstanding loan guarantees under the Federal Family Education Loans Program, which is guaranteed by the Office of Student Financial Assistance, amounted to \$1,324,004,511 (note F).

## Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,612,587,784
10.555	National School Lunch Program	22,747,050
10.565	Commodity Supplemental Food Program	17,644,811
10.569	Emergency Food Assistance Program (Food Commodities)	8,967,484
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	43,726,348
39.003	Donation of Federal Surplus Personal Property	889,666
93.268	Immunization Cooperative Agreements	<u>59,367,505</u>
	Total Other Non-Cash Assistance	<u>\$1,765,930,648</u>

## F. FEDERAL FAMILY EDUCATION LOANS

Public institutions of higher education administer loans under the Federal Family Education Loans Program (FFEL, CFDA 84.032). The objective of this program is to encourage lenders such as banks, credit unions, savings and loan associations, pension funds, insurance companies, and schools to make loans to vocational, undergraduate, and graduate students enrolled at eligible postsecondary institutions to help pay for educational expenses. The loans are insured

**STATE OF LOUISIANA**

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

by a state or private nonprofit guaranty agency and reinsured by the federal government. OMB considers this loan program a part of the Student Financial Assistance (SFA) Cluster of programs when it is administered by public institutions of higher education as presented in Part 5 of the OMB Circular A-133, *Compliance Supplement*. The *Compliance Supplement* states, however, that the FFEL Program at the guaranty agencies is not considered a part of the SFA Cluster and should be reported separately.

The Office of Student Financial Assistance (OSFA) is a guaranty agency that is a component unit of the State of Louisiana. In previous years, OSFA guaranteed 100% of the loans it made to students under the FFEL Program. The federal government reimburses OSFA a percentage of the defaulted claims payments to lenders on certain defaulted loans, and when defaulted loans are collected, OSFA returns a percentage of the amount collected to the federal government.

During the year ended June 30, 2013, OSFA paid lending institutions for defaulted student loans in the amount of	<u>\$46,240,348</u>
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The average federal participation in these default payments was	<u>98.743%</u>
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Only new loans made by universities are included as part of the SFA Cluster. As of June 30, 2013, the original principal on outstanding loan guarantees under the FFEL Program, which is guaranteed by OSFA, amounted to	<u>\$1,324,004,511</u>
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Students enrolled in colleges and universities have participated in the FFEL Program for many years. On March 30, 2010, the Health Care and Education Reconciliation Act of 2010 (HCERA, Public Law 111-152) became law. The HCERA mandates that if a student's first federal loan disbursement is before July 1, 2010, then that disbursement and all subsequent disbursements may be made under the FFEL Program. However, if a student's first federal loan disbursement occurs on or after July 1, 2010, the loan must be originated and disbursed under the Federal Direct Student Loan Program (FDSL, CFDA 84.268). Information regarding the FDSL Program is presented in note G. Because of this legislation, FFEL Program loans will decrease and cease, while FDSL Program loans will increase.

**STATE OF LOUISIANA**

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

**G. FEDERAL DIRECT STUDENT LOANS**

Under HCERA (note F), the federal government provides loan capital directly to vocational, undergraduate, and graduate students and their parents under the FDSL Program (CFDA 84.268).

Since FDSL Program loans are made directly by the federal government and not through a state educational institution, loan balances outstanding are accounted for by the federal agency, not the state. Accordingly, only the value of the loans made during the fiscal year is included in the SEFA note disclosure.

During the year ended June 30, 2013, the following loans were made to students:

<u>Hospital/University/College</u>	<u>Amount of Loans to Students</u>
Baton Rouge Community College	\$25,629,479
Bossier Parish Community College	31,257,247
Delgado Community College	66,383,258
Grambling State University	52,142,893
Louisiana State University at Alexandria	5,964,172
Louisiana State University at Eunice	7,264,727
Louisiana State University at Shreveport	13,326,693
Louisiana Tech University	27,665,135
LSU A&M College (Baton Rouge)	114,603,576
LSU Health Sciences Center - New Orleans	48,627,028
LSU Health Sciences Center - Shreveport	17,926,704
McNeese State University	27,394,623
Nicholls State University	1,980,181
Northwestern State University	39,924,227
Nunez Community College	1,900,200
River Parishes Community College	5,057,404
Southeastern Louisiana University	44,782,586
Southern University and A&M College (Baton Rouge)	52,596,646
Southern University Law Center	17,700,185
Southern University at New Orleans	25,004,223
Southern University at Shreveport	9,670,154
University of Louisiana at Lafayette	46,421,174
University of Louisiana at Monroe	33,775,237
University of New Orleans	32,821,341
Total Federal Direct Student Loans	<u>\$749,819,093</u>

**STATE OF LOUISIANA**

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

**H. 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, 2013, is presented in the following schedule.

State Portion (Benefits Paid)	\$239,573,731
Federal Portion (Benefits Paid)	23,519,136
Federal Portion - ARRA (Benefits Paid)	85,278,450
Federal Portion (Administrative Costs)	40,345,349
Federal Portion - ARRA (Administrative Costs)	<u>1,071,801</u>
Total	<u>\$389,788,467</u>

**I. PETROLEUM VIOLATION ESCROW FUNDS**

Petroleum Violation Escrow funds are monies that were provided to the state by the U.S. Department of Energy (DOE). These distributions were the result of legislative, administrative, and judicial actions involving violations of DOE's price and allocation controls in effect from August 1973 through January 1981. These controls applied to the allocation and pricing of crude oil and refined petroleum products. The funds include Warner Amendment funds, Office of Hearings and Appeals (OHA) funds, Exxon funds, and Multi-District Litigation (M.D.L.) Number 378 "Stripper Well" funds and are sometimes referred to as Federal Energy Settlement funds. Court orders and consent decrees relative to the lawsuits that resulted in these distributions imposed restrictions on the way the state can administer and use these monies.

**J. NURSING STUDENT LOANS AND HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS**

Public institutions of higher education receive federal capital contributions under the Nursing Student Loans Program (CFDA 93.364) and the Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students Program (CFDA 93.342) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under these programs as of June 30, 2013, are presented in the following schedule.

**STATE OF LOUISIANA****Notes to the Schedule of Expenditures of Federal Awards**

(Continued)

<u>Hospital/University/College</u>	<u>Nursing Student Loans</u>		<u>Health Professions Student Loans</u>	
	<u>Loans Made During the Year Ended June 30, 2013</u>	<u>Outstanding Balance June 30, 2013</u>	<u>Loans Made During the Year Ended June 30, 2013</u>	<u>Outstanding Balance June 30, 2013</u>
LSU at Eunice		\$5,352		
LSU Health Sciences Center (New Orleans)		613,869	\$1,735,833	\$5,791,978
LSU Health Sciences Center (Shreveport)				9,809
McNeese State University		4,471		
Southeastern Louisiana University		17,500		
University of Louisiana at Lafayette		61,500		
University of Louisiana at Monroe		12,720	87,500	1,390,767
Total	<u>NONE</u>	<u>\$715,412</u>	<u>\$1,823,333</u>	<u>\$7,192,554</u>

**K. FEDERAL PERKINS LOAN PROGRAM -  
FEDERAL CAPITAL CONTRIBUTIONS**

Public institutions of higher education receive federal capital contributions under the Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under this program as of June 30, 2013, are presented in the following schedule.

<u>Hospital/University/College</u>	<u>Perkins Loans</u>	
	<u>Loans Made During the Year Ended June 30, 2013</u>	<u>Outstanding Balance June 30, 2013</u>
Delgado Community College		\$5,965
Louisiana Tech University	\$930,822	6,732,747
LSU A&M College (Baton Rouge)	2,084,438	14,958,264
LSU at Eunice		10,625
LSU Health Sciences Center - New Orleans	883,000	2,455,665
LSU Health Sciences Center - Shreveport	178,034	1,413,023
McNeese State University	201,174	2,239,303
Northwestern State University	140,988	1,885,115
Southeastern Louisiana University	255,997	2,599,836
University of Louisiana at Lafayette	925,199	10,134,649
University of Louisiana at Monroe	411,087	3,385,184
University of New Orleans	332,264	4,470,836
Total	<u>\$6,343,003</u>	<u>\$50,291,212</u>

**L. PERKINS LOAN CANCELLATIONS**

Students who received National Defense or Perkins loans may have a portion or all of their loan balance canceled if they meet certain military or teacher service requirements. Under the Perkins

**STATE OF LOUISIANA**

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Loan Cancellations Program (CFDA 84.037), the federal government restores the total amount of canceled principal and interest to the universities' loan funds. The amounts canceled under this program during the year ended June 30, 2013, are presented in the following schedule.

<u>Hospital/University/College</u>	<u>Principal and Interest Canceled</u>
LSU A&M College (Baton Rouge)	\$187,858
LSU at Eunice	6,875
LSU Health Sciences Center - New Orleans	122,840
LSU Health Sciences Center - Shreveport	12,638
McNeese State University	163,257
Northwestern State University	33,669
Southeastern Louisiana University	24,258
University of Louisiana at Lafayette	382,812
University of Louisiana at Monroe	101,777
Total	<u>\$1,035,984</u>

**M. DEPARTMENT OF EDUCATION - HOUSING  
ACT OF 1950 "TITLE IV" LOAN**

The University of Louisiana System Board of Supervisors has a loan agreement, on behalf of Grambling State University, with the U.S. Secretary of Education for an original amount of \$3,500,000. These funds are to be used for financing the construction of four new dormitories pursuant to Title IV of the Housing Act of 1950. The loan shall bear interest at the rate of 3% per annum on the unpaid balance. The principal and interest shall be payable in semiannual installments of \$88,877 over a term of 30 years. The payments are to commence at the point any of the new dormitories become revenue-producing. As of June 30, 2013, the outstanding loan balance was \$1,590,910. Principal and interest payments totaling \$177,754 were made during the year.

**N. SPECIAL SUPPLEMENTAL NUTRITION  
PROGRAM FOR WOMEN, INFANTS,  
AND CHILDREN (WIC PROGRAM)**

During the fiscal year ended June 30, 2013, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of \$36,902,493 from sales of formula to participants in the WIC Program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(a) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Dividing the rebates received by the net average food package cost per participant results in 732,919 more participants served as a result of the rebate collections. In the absence of a rebate contract, the

## STATE OF LOUISIANA

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

average food package cost would increase and available federal funding would support 510,832 less participants than were actually served during the fiscal year.

**O. MAJOR FEDERAL AWARD PROGRAMS**

The State of Louisiana's major federal award programs for the year ended June 30, 2013, were determined by the Louisiana Legislative Auditor using the criteria established by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. OMB Circular A-133 requires major programs to be determined using a risk-based approach. The amount of federal awards expended was determined using actual federal program activity as described in note C and the outstanding loan balances for certain loan programs as of and for the year ended June 30, 2012. The state's Type A federal award programs for the year ended June 30, 2013, were all federally assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2012, was equal to or greater than \$30,000,000.

The major programs cumulatively account for approximately 93% of the state's expenditures/issues/loans of federal award programs for the year ended June 30, 2013. The major programs and total federal awards expended per program as presented in the accompanying SEFA and notes are as follows:

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
10.558	Child and Adult Care Food Program		\$76,639,566	\$75,516,125
15.668	Coastal Impact Assistance Program		17,403,849	
17.225	Unemployment Insurance		389,788,467	
81.041	State Energy Program		926,238	
81.041	<u>ARRA - State Energy Program:</u>			
	Non-loan Component		20,663,466	4,049,362
	Loan Activity		776,145	
84.032	<u>Federal Family Education Loans (Guaranty Agency):</u>			
	Administrative Expenditures		9,661,445	
	Loan Activity		1,449,739,894	
84.367	Improving Teacher Quality State Grants		56,890,523	50,583,151
93.563	Child Support Enforcement		48,525,129	14,066,280
93.658	Foster Care - Title IV-E		41,149,480	522,056
93.667	Social Services Block Grant		37,393,959	18,884
93.767	Children's Health Insurance Program		165,868,036	
93.917	HIV Care Formula Grants		24,972,041	29,691,117
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,143,774,297	635,023,924
97.039	Hazard Mitigation Grant		65,593,878	36,025,777
97.067	Homeland Security Grant Program		19,245,682	14,807,912



## STATE OF LOUISIANA

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
	<b><u>Child Nutrition Cluster:</u></b>			
10.553	School Breakfast Program	\$67,813,203		\$65,418,866
10.555	National School Lunch Program	221,158,890		215,707,587
10.556	Special Milk Program for Children	34,344		27,452
10.559	Summer Food Service Program for Children	8,681,735	\$297,688,172	8,073,315
	<b><u>Food Distribution Cluster:</u></b>			
10.565	Commodity Supplemental Food Program	22,575,145		4,367,168
10.568	Emergency Food Assistance Program (Administrative Costs)	1,142,755		
10.569	Emergency Food Assistance Program (Food Commodities)	8,967,484	32,685,384	
	<b><u>SNAP Cluster:</u></b>			
10.551	Supplemental Nutrition Assistance Program	1,612,588,776		
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	73,796,181	1,686,384,957	42,568
	<b><u>CDBG - State-Administered CDBG Cluster:</u></b>			
14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii: Non-loan Component	517,001,407 *		331,181,952 *
	Loan Activity	996,854,737		
14.255	ARRA - Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii - (Recovery Act Funded)	98,436	1,513,954,580	92,402
	<b><u>WIA Cluster:</u></b>			
17.258	WIA Adult Program	10,453,138		9,614,173
17.259	WIA Youth Activities	12,777,834		12,227,920
17.260	WIA Dislocated Workers	4,330,473		1,968,757
17.278	WIA Dislocated Worker Formula Grants	8,761,350	36,322,795	6,707,134
	<b><u>Highway Planning and Construction Cluster:</u></b>			
20.205	Highway Planning and Construction	808,787,749		46,710,038
20.219	Recreational Trails Program	1,357,249	810,144,998	983,908
	<b><u>School Improvement Grants Cluster:</u></b>			
84.377	School Improvement Grants	7,996,707		5,168,241
84.388	ARRA - School Improvement Grants, Recovery Act	18,328,785	26,325,492	16,688,522
	<b><u>Special Education Cluster (IDEA):</u></b>			
84.027	Special Education - Grants to States	190,799,059		168,875,858
84.173	Special Education - Preschool Grants	6,323,085	197,122,144	4,822,162
	<b><u>Title 1, Part A Cluster:</u></b>			
84.010	Title 1 Grants to Local Educational Agencies	314,568,243		303,104,061
84.389	ARRA - Title 1 Grants to Local Educational Agencies, Recovery Act	83,072	314,651,315	83,072

## STATE OF LOUISIANA

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
<b><u>CCDF Cluster:</u></b>				
93.575	Child Care and Development Block Grant	\$27,626,704		\$3,769,830
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	46,603,114	\$74,229,818	
<b><u>Medicaid Cluster:</u></b>				
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative	16,320		
93.775	State Medicaid Fraud Control Units	3,982,617		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	9,025,430		
93.778	Medical Assistance Program	4,906,938,473	4,919,962,840	
<b><u>TANF Cluster:</u></b>				
93.558	Temporary Assistance for Needy Families	142,940,754		17,202,943
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	5,146,123	148,086,877	
<b><u>Student Financial Assistance Cluster:</u></b>				
84.007	Federal Supplemental Educational Opportunity Grants	5,391,318		
84.033	Federal Work-Study Program	7,724,538		
84.037	Perkins Loan Cancellations	1,035,984		
84.038	<u>Federal Perkins Loan Program - Federal Capital Contributions:</u> Administrative Expenditures	38,573		
	Loan Activity	43,776,388		
84.063	Federal Pell Grant Program	330,660,937		
84.268	<u>Federal Direct Student Loans:</u> Loans Disbursed	749,819,093		
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	726,140		
93.342	<u>Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students:</u> Loan Activity	6,934,401		
93.364	<u>Nursing Student Loans:</u> Loan Activity	754,615		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	450,000	1,147,311,987	
<b><u>Research and Development Cluster:</u></b>				
	Environmental Protection Agency	1,126,801		147,676
	Institute of Museum and Library Services	5,000		
	National Aeronautics and Space Administration	3,308,268		249,255
	National Science Foundation	27,300,104		1,953,889
	Nuclear Regulatory Commission	213,283		
	Office of Personnel Management	4,025		
	Small Business Administration	38,607		
	U.S. Agency for International Development	240,614		
	U.S. Department of Agriculture	17,200,605		1,416,970

## STATE OF LOUISIANA

## Notes to the Schedule of Expenditures of Federal Awards

(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
	<b><u>Research and Development Cluster:</u></b>			
	(Cont.)			
	U.S. Department of Commerce	\$6,515,563		\$134,509
	U.S. Department of Defense	12,812,009		857,885
	U.S. Department of Education	590,840		274,864
	U.S. Department of Energy	6,684,662		1,035,442
	U.S. Department of Health and Human Services	94,051,456		10,066,746
	U.S. Department of Homeland Security	775,632		27,042
	U.S. Department of Housing and Urban Development	29,553		
	U.S. Department of Justice	336,267		
	U.S. Department of the Interior	7,236,992		89,832
	U.S. Department of Transportation	1,519,806		
	U.S. Department of Veterans Affairs	6,048	\$179,996,135	
	Total Expenditures (Activity) of Major Programs	\$11,384,867,494	\$14,953,879,589	\$2,099,396,627

\* Includes \$43,726,348, the value of land purchased with federal funds then donated to local entities. See also notes C and E.

**P. ENTITIES AUDITED BY EXTERNAL AUDITORS  
OTHER THAN THE LEGISLATIVE AUDITOR**

External auditors other than the Louisiana Legislative Auditor audited certain entities included in the State of Louisiana's *Comprehensive Annual Financial Report* (CAFR) for the year ended June 30, 2013. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at [www.lila.la.gov](http://www.lila.la.gov) or call (225) 339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2012; December 31, 2012; or June 30, 2013.

**STATE OF LOUISIANA****Notes to the Schedule of Expenditures of Federal Awards**

(Continued)

Amite River Basin Drainage and Water Conservation District	Louisiana Motor Vehicle Commission
Bossier Levee District	Louisiana Public Facilities Authority
Caddo Levee District	Louisiana Real Estate Commission
Ernest N. Morial New Orleans Exhibition Hall Authority	Louisiana Relay Administration Board
Fifth Louisiana Levee District	Louisiana Rice Promotion Board
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana School Employees' Retirement System
Greater Baton Rouge Port Commission	Louisiana Senate
Greater New Orleans Expressway Commission	Louisiana Soybean and Grain Research and Promotion Board
Jefferson Parish Human Services Authority*	Louisiana State Board of Architectural Examiners
Lafitte Area Independent Levee District	Louisiana State Board of Embalmers and Funeral Directors
Legislative Budgetary Control Council	Louisiana State Board of Medical Examiners
Legislative Fiscal Office	Louisiana State Board of Nursing
Louisiana Beef Industry Council	Louisiana State Board of Practical Nurse Examiners
Louisiana Board of Cosmetology	Louisiana State Employees' Retirement System
Louisiana Board of Massage Therapy	Louisiana State Law Institute
Louisiana Board of Pharmacy	Louisiana State Police Retirement System
Louisiana Cancer Research Center	Natchitoches Levee and Drainage District
Louisiana Citizens Property Insurance Corporation	Pontchartrain Levee District*
Louisiana Economic Development Corporation	Sabine River Authority
Louisiana Educational Television Authority	South Lafourche Levee District
Louisiana House of Representatives	Southeast Louisiana Flood Protection Authority-East*
Louisiana Housing Authority*	Southeast Louisiana Flood Protection Authority-West
Louisiana Housing Corporation*	Teachers' Retirement System of Louisiana
Louisiana Legislative Auditor	Tensas Basin Levee District

\*These entities have separately issued Single Audit reports and, therefore, are not included in the attached Schedule of Expenditures of Federal Awards.

**Q. SUPPLEMENTAL NUTRITION ASSISTANCE  
PROGRAM ARRA PRESENTATION**

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP, CFDA 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted-average percentage to be applied to the national aggregate SNAP benefits provided to households to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 7.79 percent of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2013.

**STATE OF LOUISIANA**

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

**R. TRANSPORTATION INFRASTRUCTURE FINANCE  
AND INNOCATION ACT (TIFIA, CFDA 20.223)**

The U.S. Department of Transportation has agreed to lend the Louisiana Department of Transportation and Development (LADOTD)/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA. As of June 30, 2013, \$77.9 million principal of the TIFIA note payable was outstanding. Section 9 of the Secured Loan Agreement provides that no payment of the principal or interest is required during the capitalized interest period, which was defined as the period beginning on August 12, 2009, and ending on June 1, 2013. The agreement requires that on each June 1 and December 1 occurring during the capitalized interest period the interest accrued shall be capitalized and added to the outstanding secured loan balance. Therefore, \$11.9 million, representing total interest in the capitalized interest period, was added to the outstanding principal amount.

**S. REVOLVING LOAN PROGRAMS**

Capitalization Grants for Clean Water  
State Revolving Funds (ARRA and non-ARRA)

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, 2013, was \$191,411,454. Disbursements for new loans during the year ended June 30, 2013, totaled \$23,752,803 (includes both ARRA and non-ARRA funds). Non-loan program costs for the same fiscal year totaled \$389,523. Both loan and non-loan components are included in the accompanying SEFA.

Capitalization Grants for Drinking Water  
State Revolving Funds (ARRA and non-ARRA)

Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468) include loans to community water systems both privately and publicly owned and nonprofit noncommunity water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Office of Public Health. When received, these

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

funds will be used to make new loans for program projects. The federal portion of the outstanding loan balance as of June 30, 2013, was estimated at \$105,064,766. Disbursements for new loans during the year ended June 30, 2013, totaled \$22,516,156 (includes both ARRA and non-ARRA funds). Non-loan program costs for the same fiscal year totaled \$2,500,247 (including both ARRA and non-ARRA funds). Both loan and non-loan components are included in the accompanying SEFA.

**ARRA - State Energy Program Revolving Loan Fund**

The U.S. Department of Energy allowed the State of Louisiana to use ARRA-State Energy Program (CFDA 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA for fiscal year 2013, \$5,035,832 was transferred to the revolving loan fund and made available for future loans. As of fiscal year ended June 30, 2013, outstanding loans totaled \$776,145.

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

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and for the Hazard Mitigation Grant (CFDA 97.039). As of June 30, 2013, the Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) had incurred Public Assistance program expenditures of \$66,131,189 and Hazard Mitigation program expenditures of \$132,470,277. These expenditures have not been included in the accompanying SEFA in accordance with the instructions (see note C) outlined in a memorandum from the U.S. Department of Homeland Security (DHS) (Subject Line: Audit of Eligible Stafford Act Claimed Costs). Subsequent to year-end, DHS/Federal Emergency Management Agency obligated \$55,000,000 on November 22, 2013, and \$57,000,000 on December 4, 2013, to reimburse Louisiana for these program costs.

## Appendix B

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

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

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# LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY

MIKE STRAIN DVM

COMMISSIONER



November 25, 2013

DKM 13-0076

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**Animal Health & Food Safety**

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**Forestry**

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**Management & Finance**

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**Soil & Water Conservation**

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(225) 922-1269  
Fax: 922-2577

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

Dear Mr. Purpera:

The Louisiana Department of Agriculture and Forestry has received the audit findings for the Emergency Food Assistance Program (TEFAP). The agency concurs with the findings and has immediately corrected the areas identified in the report.

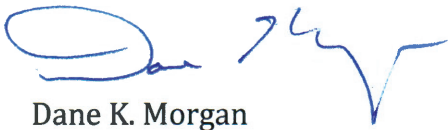
Mack Williams, Food Distribution Program Administrator, will be the agency representative responsible for implementing the corrective actions as follows:

- Audit reports were reviewed during the annual TEFAP review; however, hard copies of the audit reports were not obtained at the time of review. Sub-recipient audit reports will be requested within nine months of the sub-recipients' fiscal year end. The Food Distribution Program staff will date stamp the audit report upon receipt, conduct a desk review of the audit and issue a management decision on any reported findings within six months of report receipt. The Food Distribution Program staff will also conduct a follow up of any corrective action by a sub-recipient agency during the annual review of the agencies records. The submission of the audit report was previously identified during the USDA management evaluation that occurred June 17-21, 2013. The audit reports were requested on August 19, 2013 and received by the food distribution program.
- The FNS-155 Inventory Management Register report was submitted by June 21, 2013. The United States Department of Agriculture has established the dates for submission to be July 30 and December 31 or as requested by the Food and Nutrition Service (FNS) Regional Office.

In conclusion, the Louisiana Department of Agriculture and Forestry's Food Distribution Program has corrected the areas identified during both the USDA management evaluation and the Louisiana Legislative Auditor review. The corrective actions have been implemented and completed as of November 22, 2013 and no additional corrective action is necessary at this time.

Should you have any questions or require additional information, please feel free to contact me via email at [dmorgan@ldaf.state.la.us](mailto:dmorgan@ldaf.state.la.us) or via telephone at (225) 952-8143.

Respectfully,



Dane K. Morgan  
Assistant Commissioner  
Office of Management and Finance

October 25, 2013

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

Attn: Alanna Davis, CPA, Audit Manager

RE: Control Weakness over Temporary Assistance for Needy Families Work Verification Plan

Dear Mr. Purpera:

The following is submitted in response to your request dated October 11, 2013 in reference to the aforementioned Audit Finding. We concur with the finding, the Department of Children and Family Services (DCFS), did not maintain and verify all documentation required under the federal Temporary Assistance to Needy Family (TANF) program cluster for identified clients.

Given such, the following steps have been and/or will be taken:

- A corrective action memorandum, to address the deficiencies noted, has been disseminated to all DCFS Economic Stability (ES) workers. Said memorandum specifically reiterates guidelines for client file review of participation hours and Jobs Automated System (JAS) verification documentation. Moreover, the memorandum will address controls for tracking and retention of client files to ensure completeness of case record monitoring.
- DCFS ES Supervisors will utilize monthly internal reporting to ensure referral coding and program participation are accurately documented and entered in JAS.
- DCFS Regional Coordinators will continue to review client cases to ensure compliance with verification and documentation of work activity hours.
- DCFS is implementing a statewide Document Imaging solution. All case records and documentation will be scanned into an electronic case record and will be accessible by applicable DCFS staff. This technological enhancement will allow DCFS to transition from paper case records and documentation to a fully automated client file; strengthening DCFS governance.

Please advise in the event that additional clarification and/or information is required.

Sincerely,



Suzy Sonnier  
Secretary





cc: Etta Harris, Undersecretary  
Brent Villemarette, Deputy Secretary-Programs  
Lisa Andry, Assistant Deputy Secretary-Programs  
Sharon Tucker, Deputy Secretary-Operations  
Sandra Broussard, Assistant Deputy Secretary-Operations  
Kaaren Hebert, Policy Advisor  
Charlie Dirks, Executive Counsel  
Trey Williams, Director, Bureau of Communications & Governmental Affairs  
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCF'S Audit Liaison  
Barbara Lively, CPA, LLA Auditor-In-Charge



October 18, 2013

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

Attn: Alanna Davis, CPA, Audit Manager

RE: Fraudulent Billings by Daycare Owner

Dear Mr. Purpera:

The following is submitted in response to your request dated September 30, 2013 in reference to the aforementioned Audit Finding. We concur with the finding, the Department of Children and Family Services (DCFS), identified fraudulent billings by the daycare owner. Over-billing in the Child Care Assistance Program (CCAP) was identified by the Economic Stability Section and referred to Fraud and Recovery for investigation. During the investigation conducted by the Fraud and Recovery Unit and the U.S. Department of Health & Human Services - Office of Inspector General; invoices were identified that contained false information resulting in improper payment.

Given such, the following steps have been and/or will be taken:

- DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers in August 2010. TOTS is an electronic system that provides accurate and timely capturing, tracking, and reporting of time and attendance data. This system promotes payment accuracy and reduces fraud and abuse. This system utilizes finger imaging and IVR (Interactive Voice Response) as a mechanism for capturing this data. With the implementation of TOTS, DCFS has improved its review and monitoring procedures to ensure CCAP provider payments are accurate and supported.
- DCFS Provider Directory Unit certifies child care provider CCAP eligibility and conducts 'midpoint' eligibility reviews. The Unit Supervisor also conducts routine review of provider eligibility cases to verify compliance.
- DCFS has created a monthly report matching provider and children in care of those providers. DCFS Operations – Field Staff are responsible for reviewing said report for policy violations, and making referrals to the provider directory unit for appropriate action. The unit will initiate recoupment and/or referral to FRU of confirmed overpayments.
- DCFS is currently implementing CAFÉ (Common Access Front End). CAFÉ is a web-based front end system that once fully implemented will interface with CCAP offering increased efficiency and accuracy.
- Fraud and Recovery Unit continues to pursue the recovery of the \$71,660, to date \$1,500 has been collected. The daycare owner was prosecuted and served time in prison for these activities.



Please advise in the event that additional clarification and/or information is required.

Sincerely,



Etta Harris  
Undersecretary

cc: Suzy Sonnier, Secretary  
Brent Villemarette, Deputy Secretary-Programs  
Lisa Andry, Assistant Deputy Secretary-Programs  
Sharon Tucker, Deputy Secretary-Operations  
Sandra Broussard, Assistant Deputy Secretary-Operations  
Kaaren Hebert, Policy Advisor  
Charlie Dirks, Executive Counsel  
Trey Williams, Director, Bureau of Communications & Governmental Affairs  
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison  
Barbara Lively, CPA, LLA Auditor-In-Charge





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Division of Management & Finance  
627 North 4th Street  
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Bobby Jindal, Governor  
Suzy Sonnier, Secretary

November 27, 2013

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

Attn: Alanna Davis, CPA, Audit Manager

RE: Improper Employee Activity in Federal Programs


Dear Mr. Purpera:

The following is submitted in response to your request dated October 18, 2013 regarding the aforementioned Audit Finding. The Department of Children and Family Services (DCFS), Fraud and Recovery Unit initiated a review of all employees who received benefits under the Supplemental Nutrition Assistance Program (SNAP) and Disaster SNAP. This investigative review identified improper activity by three employees. The results of the DCFS investigation were reported to the U.S. Department of Agriculture and the Legislative Auditor, thereby we concur with this finding. Each individual was cited by DCFS for Intentional Program Violations and is no longer employed by DCFS.

DCFS maintains a zero tolerance for fraud, waste, and abuse. The Department prioritizes the implementation of strong policies and protocols in order to prevent and detect any possible fraud associated with the programs administered by the Department.

Please advise in the event that additional clarification and/or information is required.

Sincerely,



Etta Harris  
Undersecretary

cc: Suzy Sonnier, Secretary  
Brent Villemarette, Deputy Secretary-Programs  
Lisa Andry, Assistant Deputy Secretary-Programs  
Sharon Tucker, Deputy Secretary-Operations  
Sandra Broussard, Assistant Deputy Secretary-Operations  
Kaaren Hebert, Policy Advisor  
Charlie Dirks, Executive Counsel  
Trey Williams, Director, Bureau of Communications & Governmental Affairs  
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Barbara Lively, CPA, LLA Auditor-In-Charge







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Bobby Jindal, Governor  
Suzy Sonnier, Secretary

October 18, 2013

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

Attn: Alanna Davis, CPA, Audit Manager

RE: Inaccurate Federal Program Billing

Dear Mr. Purpera:

The following is submitted in response to your request dated September 30, 2013 in reference to the aforementioned Audit Finding. We concur with the finding. While the total amount of the billing was accurate, an inadvertent administrative error in the classification of Program expenditure reporting resulted in over-billing of indirect cost to the Child Care and Development Fund and proportionally under billing to the Supplemental Nutrition Assistance Program and Child Support Enforcement Program.

Given such, the following steps have been and/or will be taken:

- DCFS Fiscal Services, Cost Allocation, and Division of Programs have coordinated to identify and confirm the appropriate indirect cost billing and applicable federal programs. The identified questioned costs of \$45,303 have been adjusted and appropriately allocated to the applicable federal programs.
- To eliminate risk associated with the inadvertent administrative error, future operations that require indirect allocation across multiple federal programs will be collectively reviewed by Fiscal Services, Cost Allocation, and Division of Programs to ensure the accurate implementation of monthly statistical reporting of indirect cost. This process will include enhanced review and approval of monthly data prior to finalizing the allocation of indirect cost.

Please advise in the event that additional clarification and/or information is required.

Sincerely,

Etta Harris  
Undersecretary

cc: Suzy Sonnier, Secretary  
Brent Villemarette, Deputy Secretary-Programs  
Lisa Andry, Assistant Deputy Secretary-Programs  
Sharon Tucker, Deputy Secretary-Operations  
Sandra Broussard, Assistant Deputy Secretary-Operations  
Kaaren Hebert, Policy Advisor  
Charlie Dirks, Executive Counsel  
Trey Williams, Director, Bureau of Communications & Governmental Affairs  
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Barbara Lively, CPA, LLA Auditor-In-Charge







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Bobby Jindal, Governor  
Suzy Sonnier, Secretary

November 21, 2013

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

Attn: Alanna Davis, CPA, Audit Manager

RE: Inadequate Controls over Foster Care Program

Dear Mr. Purpera:

The following is submitted in response to your request dated November 4, 2013 in reference to the aforementioned audit finding. We concur with the finding.

Given such, the following steps have been and/or will be taken:

- The Department of Children and Family Services (DCFS) recouped \$37,323 from the LA Office of Juvenile Justice (OJJ) prior to the closure of the audit and the remaining \$7,528 prior to the end of the fiscal year, resolving the questioned costs. Under the contractual agreement between DCFS and the OJJ, maintenance payments are based on applicable Federal Medical Assistance Percentage (FMAP) rates. For the period audited, said payments did not take into consideration non-routine federal adjustments (i.e. Disaster/ARRA). DCFS contract oversight has been enhanced to confirm FMAP rates at each time of payment approval; rather than annually.
- Expenditures and federal shares were accurate, therefore no funds were misused or misspent; and as a result no funding is owed by the department. DCFS inadvertently misclassified foster care program expenditures as administrative cost on quarterly federal reporting. This reporting error resulted in reporting of maintenance assistance payments and administrative costs in the wrong categories. DCFS Fiscal Services has enhanced reporting oversight to include 'sub-object codes'; which uniquely identify expenditure classifications. The reporting process will include review and approval of all expenditure classifications. This reporting error has been amended on the September 30, 2013 quarterly federal report.
- Details of this finding have not been provided to DCFS. It is the understanding of DCFS that this information may be detailed in a separate report issued by the LA Legislative Auditor's Office to OJJ. Once additional information is available, DCFS will take appropriate action.

Please advise in the event that additional clarification and/or information is required.

Sincerely,

Etta Harris  
Undersecretary



cc: Suzy Sonnier, Secretary  
Brent Villemarette, Deputy Secretary-Programs  
Lisa Andry, Assistant Deputy Secretary-Programs  
Sharon Tucker, Deputy Secretary-Operations  
Sandra Broussard, Assistant Deputy Secretary-Operations  
Kaaren Hebert, Policy Advisor  
Charlie Dirks, Executive Counsel  
Trey Williams, Director, Bureau of Communications & Governmental Affairs  
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison  
Barbara Lively, CPA, LLA Auditor-In-Charge



October 25, 2013

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

Attn: Alanna Davis, CPA, Audit Manager

RE: Noncompliance with Temporary Assistance for Needy Families Eligibility Requirements

Dear Mr. Purpera:

The following is submitted in response to your request dated October 11, 2013 in reference to the aforementioned Audit Finding. We concur with the finding, the Department of Children and Family Services (DCFS), did not have complete eligibility and related documentation for identified clients receiving benefits under the federal Temporary Assistance for Needy Families (TANF) program cluster.

Given such, the following steps have been and/or will be taken:

- A corrective action memorandum, to address the deficiencies noted, will be drafted and disseminated to all DCFS Economic Stability (ES) workers. Said memorandum will specifically reiterate guidelines for client file review of eligibility determinations and documentation requirements thereof.
- DCFS ES Supervisors will review each client application, prior to disposition, to ensure verification of client approval and case record documentation are scanned to the DCFS Document Imaging solution.
- DCFS Regional Coordinators will conduct training with ES Supervisors, centered on Clearance Summary guidance. ES Supervisors will provide the same training to staff.
- DCFS Regional Consultants will continue to review client cases to ensure compliance with Clearance Summary guidance.
- DCFS is implementing a statewide Document Imaging solution. All case records and documentation will be scanned into an electronic case record and will be accessible by applicable DCFS staff. This technological enhancement will allow DCFS to transition from paper case records and documentation to a fully automated client file; strengthening DCFS governance.

Please advise in the event that additional clarification and/or information is required.

Sincerely,



Suzy Sonnier  
Secretary





cc: Etta Harris, Undersecretary  
Brent Villemarette, Deputy Secretary-Programs  
Lisa Andry, Assistant Deputy Secretary-Programs  
Sharon Tucker, Deputy Secretary-Operations  
Sandra Broussard, Assistant Deputy Secretary-Operations  
Kaaren Hebert, Policy Advisor  
Charlie Dirks, Executive Counsel  
Trey Williams, Director, Bureau of Communications & Governmental Affairs  
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison  
Barbara Lively, CPA, LLA Auditor-In-Charge



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November 21, 2013

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

RE: Response to Audit Finding - R2T4

This correspondence is in response to Delgado Community College's Audit Finding - R2T4 were Title IV Refunds were not returned.

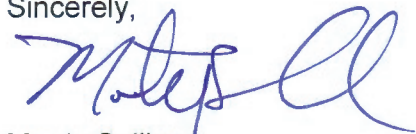
Delgado Community College concurs that funds for six students was not returned as required by regulations guiding the Return of Title IV Funds. The College has taken a number of steps to rectify this situation to ensure that no such errors occur in the future.

**Action Taken:**

- The College has recently undergone a significant reorganization of the Office of Financial Aid to ensure alignment with compliance of federal regulations and providing the best service to our students, faculty and staff. The reorganization also included the creation and hiring of an individual in the position of Return to Title IV.
- The College is also in the process of completing the Return to Title IV for the six students identified during the audit. The funds will be returned no later than December 1, 2013.
- Finally, the College will consistently review its policies and procedures to ensure they are aligned with federal regulations

Should you need further information, please feel free to contact Ronald Rodriguez, Vice Chancellor for Business and Administrative Affairs at 504/762-3005.

Sincerely,



Monty Sullivan  
Chancellor

c: Ronald Rodriguez, Vice Chancellor for Business and Administrative Affairs  
Darlene Fisher, Legislative Auditor



# LOUISIANA DEPARTMENT OF EDUCATION

November 18, 2013

Mr. Daryl Purpera, CPA, CPE  
Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

RE: Noncompliance with OMB Circular A-87 Cost Principles

The Louisiana Department of Education (LDE) concurs in part with the audit finding entitled Noncompliance with OMB Circular A-87 Cost Principles.

During the time period of the audit, the Department was undergoing a re-organization in an effort to better align the work of Department staff with the needs of teachers, students, and parents across the state. The reorganization of the Department resulted in some confusion as to how time and effort was going to be coded for individuals whose job location or job function and duties was shifting.

## **TITLE I GRANTS - \$23,436**

The Department concurs with \$21,806 of the questioned costs for Title I Grants. These costs are applicable to two employees. The employees should have been recoded to Consolidated Administration to reflect Title I activities. However, when the coding for this employee was revised, the code within this office for Title I School Improvement was inadvertently used rather than the coding assigned to this section for consolidated administration. Since this grant year is still open, the Department will make the necessary journal entries to reverse these charges and correct the coding to reflect charges to consolidated administration. Additionally, amended certifications will be processed to align the certifications with the corrected coding.

The Department does not concur with the remaining \$1,630 of questioned costs for Title I Grants. These costs are applicable to one employee whose job duties changed as a result of the reorganization. The updated coding reflects the transfer of duties for this individual at that time and is correctly charged to Title I Grants. Amended certifications will be processed to align the certifications with the coding as reflected in the payroll system.

## **SPECIAL EDUCATION PRESCHOOL GRANTS - \$227**

The Department does not concur with the \$227 of questioned costs for Special Education - Preschool. These costs are applicable to one employee. Coding for his employee was changed to reflect job duties. Amended certifications will be processed to align the certifications with the coding as reflected in the payroll system.

*Louisiana Believes.*



### **CONSOLIDATED ADMINISTRATION - \$96,183**

The Department concurs with the questioned costs of \$72,520 related to Consolidated Administrative Funds. These charges are applicable to one employee who was transferred from an office that was no longer functional under the reorganization to the Office of Student Programs in a section called OSP/IDEA Services. This section has oversight over both the NCLB and IDEA programs. The employee has always performed duties funded by IDEA. When the coding for this employee was revised, the codes for consolidated administration were inadvertently used rather than the coding assigned to this section for IDEA administration. Since this grant year is still open, the Department will make the necessary journal entries to reverse these charges and correct the coding to reflect charges to IDEA administration. Additionally, amended certifications will be processed to align the certifications with the corrected coding.

### **PAYROLL CHANGE FORMS**

Payroll change forms were requested for 19 employees with system coding changes. At the time that these changes implemented, changes were made based on discussions with program staff through verbal and email conversations. A need to have documentation of these changes was recognized and subsequently, a payroll coding change form was adopted. The Department will provide the available email documentation to the audit staff.

### **CORRECTIVE ACTIONS**

#### Audit of Current Coding

As noted earlier, the Department has recently undergone a reorganization resulting in movement of individuals across the agency as well as reassignment of job duties. In order to ensure compliance with A-87 certifications, at the end of last fiscal year, the Department began meetings with management within each office to discuss compliance requirements and subsequently began reviewing employee coding to confirm that the current coding aligns with the employee job duties.

#### Amended Certifications

Amended certifications will be processed to align with payroll coding changes.

#### Staff Training

The Department recognizes that the reorganization has resulted in both new staff as well as staff with new job duties. The Department will conduct training for staff in several ways.

- The Department will provide training for supervisors regarding the timekeeping and certification process including responsibilities relative to ensuring that the assigned coding aligns with the work performed.
- The Department will provide expert training in A-87 cost certification principles to ensure compliance by Department staff.
- The Department will incorporate in the new hire process training on A-87 certification processes.

#### Payroll Change Forms

As noted earlier, the use of a payroll change form has been instituted. This form has been enhanced to include certification by the employee, the timekeeper, human resource staff and an audit function. This form facilitates the communication among the parties involved in the coding change process. The audit function serves to assure that the time certification, the payroll change form and the payroll system are all in alignment. The finding to which this response is addressed occurred prior to the use of the amended form.

*Louisiana Believes.*

Mr. Daryl Pupera  
Page 3  
November 18, 2013

These corrective actions will be complete by April 1, 2014. The contact person for this corrective action is Charlotte Stevens. She may be contacted at [charlotte.stevens@la.gov](mailto:charlotte.stevens@la.gov) or by phone at 225-342-4989.

Sincerely,

A handwritten signature in dark ink, appearing to read "John White", with a stylized flourish at the end.

John White  
State Superintendent of Education

Louisiana Believes.





**BOBBY JINDAL**  
GOVERNOR

**KRISTY H. NICHOLS**  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of Community Development**  
**Disaster Recovery Unit**

December 4, 2013

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

**RE: HMGP Awards Identified for Grant Recovery**

Dear Mr. Purpera:

As requested in a letter from your financial audit staff dated November 26, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit's Hazard Mitigation Grant Program (HMGP) is submitting its response to the audit finding titled "HMGP Awards Identified for Grant Recovery."

HMGP acknowledges that the 680 applicants noted in the finding as being noncompliant have been identified by the recovery/recapture process that HMGP has in place. Noncompliant applicants identified by HMGP are placed into HMGP's recovery/recapture grant stage as required by HMGP's established Grant Review and Recovery Procedures. HMGP also acknowledges that the group of applicants noted in the finding total approximately \$22.9 million at June 30, 2013.

A critical factor to note regarding HMGP's monitoring of program applicants is that applicants identified as noncompliant and moved into the recovery/recapture stage of the HMGP process can subsequently provide documentation that will bring them into grant compliance. When this occurs, these applicants are removed from recovery/recapture and the need for recoupment is alleviated. As of November 2013, through program compliance measures HMGP has been able to remove a total of \$3.4 million in awards provided to applicants from the recovery/recapture stage. These measures include contacting homeowners to obtain the remaining documentation needed to make them compliant with program requirements. For example, there are 242 projects currently in HMGP's recovery/recapture grant stage where the final inspection criteria are met and a Certificate of Occupancy or Certificate of Completion has been issued. These 242 projects represent approximately \$14.6 million and are completed mitigation projects that merely lack some component to evidentially support the completed activity.

HMGP's staff is administering the program in compliance with the requirements of its federal awarding agency, U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA). HMGP is pursuing the collection and/or reconciliation of all grant funds as required by FEMA's regulations. Through continued joint efforts with other agencies, to date HMGP has referred approximately \$2.6 million to be collected from applicants who owe funds back to the program. HMGP continues to work with applicants and contractors to achieve grant compliance and arrange recoupment

payment plans where possible. Another measure HMGP uses is to send demand letters to contractors regarding funds owed to the program due to non-compliance. Notifications of noncompliant contractors are also sent to the Office of the Attorney General, the Office of State Inspector General, the U.S. Department of Homeland Security's Office of Inspector General, and the Louisiana Department of Revenue to assist with collecting the funds owed to the program. For those contractors that are willing to settle the amounts owed to the program, HMGP staff schedules face-to-face meetings to begin the process of working through appeals and repayment plans.

HMGP would also like to acknowledge that as of November 2013, the program has cumulatively recovered over \$10.9 million in total grant payments from both homeowners and contractors. HMGP's processes for monitoring, review, and recovery/recapture have directly produced a recovery of over \$1.1 million from homeowners in the recovery stage. The majority of the \$10.9 million (\$9.6 million) resulted from many applicants and contractors voluntarily returning funds or working with the program to meet the final grant requirements.

HMGP would like to emphasize that the value of completed mitigation projects far exceeds the value of potential amounts to be recovered on relative projects. Successes of HMGP's administration of the program are reflected in not only the \$9.6 million of funds recovered through applicants and contractors volunteering to pay the program back for funds they owe, but also in the number of applicants being removed from recovery/recapture through measures taken by HGMP to bring both homeowners and contractors into compliance with requirements of the program. HMGP will continue to vigorously recover and reconcile all grant funds in accordance with the regulations set by FEMA.

HMGP has seen immense success through its measures to work with applicants and contractors to bring them into compliance. In addition, HMGP continues to meet the goals of the program and the State of Louisiana by helping as many coastal Louisiana homeowners as possible protect their homes from damage in future natural disasters by strengthening coastal communities through home mitigation.

If you have questions or require additional information, please feel free to contact us. Craig Taffaro is responsible for these actions taken by HMGP.

Sincerely,



Craig P. Taffaro, Jr.  
Director, Hazard Mitigation and Recovery Coordination

cc: Kristy Nichols  
Ray Stockstill  
Steven Procopio  
Doug Baker  
Monique Appeaning  
Ruth Johnson  
Marsha Guedry  
Charlotte Hawkins



**State of Louisiana**  
Division of Administration  
**Office of Community Development**  
**Disaster Recovery Unit**

October 10, 2013

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA) letter dated September 26, 2013, the Division of Administration's Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding entitled, "Inadequate Grant Recovery of Homeowners Assistance Program Awards." OCD/DRU acknowledges the following information from the audit;

- that through its post-closing review of applicant eligibility for the Community Development Block Grant (CDBG) Homeowner Assistance Program (HAP), as of June 30, 2013, OCD/DRU identified ineligible awards for 2,035 homeowners totaling \$98.2 million;
- that the Auditor's review of 60 Homeowner Assistance Program (HAP) awards, which were not identified as ineligible during the post-closing review process, disclosed that 35 (58%) of these homeowners with awards totaling \$2.6 million had not provided adequate evidence of compliance with one or more award covenants to OCD/DRU as required; and
- that since the ineligible awards identified for grant recovery have not been recovered as of June 30, 2013, and OCD/DRU has not initiated grant recovery from any of the 35 additional homeowners, these awards totaling \$100.8 million are considered questioned costs.

OCD/DRU disputes the conclusions drawn with respect to the effect of the condition, however. OCD/DRU is exercising due diligence in its process of identifying ineligible awards made to applicants. We are providing additional assistance to applicants to enable them to become compliant, and our process for recapturing/recovering ineligible awards is in accordance with policies and procedures that are acceptable to the U.S. Department of Housing and Urban Development (HUD). OCD/DRU is confident that the recovery procedures currently in place comply with the requirements and expectations of HUD. CDBG regulations provide grantees maximum feasible deference in providing disaster assistance, thereby giving OCD/DRU

flexibility to modify program requirements in an effort to reduce or eliminate certain types of overpayments or provide for an unmet need to qualifying homeowners, while at the same time providing HUD the flexibility to approve such program changes. As such, OCD/DRU does not expect any disallowance of costs by HUD as long as due diligence is exercised in the recovery process, as is OCD/DRU's intent.

HUD issued guidance in November 2011 stipulating that OCD/DRU may look at a homeowner's unmet needs or a change in circumstances when determining how to move forward with verifying the homeowner's compliance with program requirements. Through this guidance, HUD recognized the opportunities for creation of additional unmet needs and provided guidelines as follows:

*"Long-term recovery is a process; however, disaster recovery needs are calculated at points in time. As a result, a subsequent change in circumstances can affect need. If, after needs are initially calculated and/or a CDBG award has been made, an applicant for CDBG disaster recovery assistance can demonstrate a change in circumstances, such as vandalism, contractor fraud, increase in the cost of materials and/or labor, a change in local zoning law or building code, or subsequent damage to a home partially repaired, the grantee may subsequently reevaluate the calculation of the award by taking into account the increased need."*

These guidelines allowed and encouraged the State to continue working with HUD to establish clear unmet needs policies. Per this guidance, HUD and OCD/DRU developed three unmet needs Action Plan Amendments, APAs 58, 59 and 60. HUD approved these APAs on July 26, 2013. It was not the intention of OCD/DRU to prematurely send a file to recovery for recapture of funds, as the State agrees with HUD in recognizing that long-term recovery is a process with many challenges that Louisiana residents face even after being awarded a grant. OCD/DRU delayed aggressively pursuing many homeowners the Auditor considered noncompliant, knowing that approval of the unmet needs APAs would eliminate the need for grant recovery for some of these applicants, thus eliminating the need to pursue the return of grant funds through the Attorney General's Office and the costs associated with that effort. After HUD's approval of the three APAs addressing unmet needs, OCD/DRU mailed approximately 55,000 letters on August 26, 2013 notifying homeowners that they have until November 25, 2013, the compliance deadline date, to provide OCD/DRU with documentation to support compliance. OCD/DRU will aggressively pursue those homeowners who are still considered noncompliant after the November 25 deadline date with recovery letters being mailed to them in the first quarter of Calendar Year 2014. In addition, OCD/DRU is conducting outreach events to assist homeowners by explaining and/or determining if the homeowner can be assisted through one of the three recently approved APAs, as well as helping homeowners complete the compliance process. OCD/DRU continues to work with HUD to identify ways to forgive or recalculate certain types of overpayments or to qualify the homeowner for an unmet need, thereby reducing the amount of recovery required.

OCD/DRU reviews files that have been identified for recovery to determine the appropriate course of action and acts accordingly. Files that OCD/DRU suspects involve fraud are

immediately sent to the Anti-Fraud Waste and Abuse department and, as necessary, forwarded to the HUD Office of the Inspector General. Overpayments determined to be the result of error in the processing of a grant by the program's contractor result in a demand for those funds from the contractor. Under the processes in place at the time of the audit, files deemed by the Recovery Panel as appropriate for recovery were forwarded to the OCD/DRU attorney for concurrence, then to the Attorney General's (AG's) office for collection, as appropriate. Below is a breakdown of the status of the files reviewed by the Auditor during the audit.

With respect to the ineligible awards to 2,035 homeowners whose grants totaled \$98.2 million, OCD/DRU has determined that of this amount and as of the audit date, 1,402 grant recipients were overpaid a total amount of \$68.4 million, due to error on the part of a prior contractor, ICF, Emergency Management Services, LLC. A demand for repayment has been sent to ICF for the entire \$68.4 million.

In total, the current repayment demand from ICF is for 1,643 files in the amount of \$70.4 million, and continues to grow as files are reviewed. As each file represents only a portion of damages under a single contract and must be joined in one legal action, OCD/DRU is accumulating files that have completed the grant recovery process along with outside legal counsel review prior to suit being filed. The contract with ICF requires the State to mediate any dispute before filing suit. OCD/DRU and ICF have begun discussions regarding the mediation process.

Another 664 files of the 2,035 ineligible awards, with a total value of \$40.3 million, have been sent to the AG's office for collection, at which point the AG is attempting to set up a repayment process with the homeowner. If the AG is unable to secure a repayment agreement or obtain information from the homeowner sufficient to resolve the noncompliance, the AG reviews the file with OCD/DRU to determine the feasibility of further collection efforts and authorization for filing suit. OCD/DRU will need to re-review these files, as homeowners may no longer owe funds back as a result of APAs 58, 59 and 60. As of October 3, 2013, a total of 651 files valued at \$38.8 million are at the AG for recovery.

In regard to the Auditor's sample of 60 homeowners and subsequent determination that 35 (58%) had not provided adequate evidence of compliance with one or more covenants, as well as the notation that OCD/DRU has not initiated grant recovery for the \$2.6 million in awards to these homeowners, OCD/DRU notes that, per current policy, a homeowner who does not provide adequate evidence of compliance with one or more covenants is not automatically subject to grant recovery. As of June 30, 2013, OCD/DRU had placed all of these 35 files into a no response stage anticipating HUD's approval of the unmet needs APAs, and all 35 homeowners in the no response stage have received the compliance deadline letter. OCD/DRU has a grant recovery process in place and continues to process recovery files in accordance with policies and procedures that are acceptable to HUD. Applicants who have not responded to requests to supply evidence of compliance with the covenants are considered noncompliant due to non-responsiveness; however, evidence (postal/utility data and field reviews) suggests that 87 percent of these homeowners have returned home but have yet to provide compliance documentation to OCD/DRU. For reasons explained above, it would have been premature to place homeowners



Mr. Daryl G. Purpera

October 10, 2013

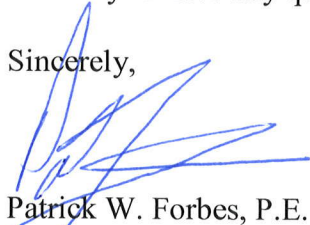
Page 4

who are noncompliant due to non-responsiveness into grant recovery prior to HUD's approval of the unmet needs APAs.

In conclusion, OCD/DRU concurs with the recommendation and will continue with its post-closing review process to identify awards to be placed in recovery, as well as its recovery efforts to collect 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 HUD to modify program procedures/requirements to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners. Ms. Lara Robertson, director, Homeowner Program, and Mr. Jeff Haley, Single Family Housing manager, are responsible for continued efforts regarding grant recovery.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Patrick W. Forbes", is written over the word "Sincerely,".

Patrick W. Forbes, P.E.

Executive Director

Office of Community Development/DRU

C: Kristy Nichols  
Ray Stockstill  
Steven Procopio  
Douglas Baker  
Monique Appeaning  
Marsha Guedry  
Charlotte Hawkins



**State of Louisiana**  
Division of Administration  
**Office of Community Development**  
**Disaster Recovery Unit**

October 10, 2013

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

As requested in the Legislative Auditor's letter dated September 26, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding titled "Inadequate Recovery of Small Rental Property Program Loans."

OCD/DRU's primary focus for the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, as opposed to foreclosure and/or recapturing funds. This approach helps low-to-moderate income families return home and live in a safe, sanitary and habitable dwelling at reduced rental rates, which meets the SRPP's overall mission of restoring affordable rental housing. Unlike traditional grant programs, the SRPP establishes the state's lien position to the grantee upon closing. The state can file a lien against the property owner at any point and ultimately go into foreclosure. Doing so, however, would force the state to become a landlord, which would lead to unexpected costs and challenges. Additionally, if the state proceeds with recapture before attempting to assist landlords in becoming compliant, these properties will return to being blighted, counter to the program's objectives and the overall goal of recovery. While there may be files that are ultimately identified for recapture, the primary focus of the Program is to assist applicants in becoming compliant.

Following the finalization of the initial Non-Compliance Mitigation (NCM) Plan in May 2012, SRPP began determining all necessary system requirements for monitoring and addressing noncompliance within the SRPP. In July 2012, the Program tasked its IT vendor with developing the needed applications. The system was deployed on May 16, 2013, and SRPP began training appropriate staff and designing the system user guide. On July 9, 2013, initial data entry began, outbound phone calls were made and letters were mailed. To date, 1,145 loans have been entered into the long-term compliance and monitoring system and are being worked, of which 60

files have become compliant. The overwhelming majority of the noncompliance noted for these loans is the result of borrowers failing to meet an initial deadline to become compliant as of August 31, 2013. These borrowers have now been given a subsequent deadline of December 1, 2013 to mitigate their noncompliance. It is important to note the mitigation process is 90 days, during which time some loans will become compliant without a need for SRPP to take recovery actions. Therefore, SRPP must ensure it does not prematurely begin the recapture process.

With respect to collection activities, the Executive Compliance Committee (ECC) conducted its initial review of noncompliant files on July 24, 2013. The ECC is responsible for the review of files and for making recommendations regarding the disposition of the files that have exhausted all non-compliance mitigation efforts within the established timeframe of the NCM process. Except in cases where the property owner has agreed in writing with the overpayment amount and requests a repayment plan, the ECC makes a final recommendation with regard to the disposition of the file. The initial meeting served to establish the protocol, schedule and expectations for future meetings and was an opportunity to begin reviewing non-compliant cases. The ECC provides direction to the Program for each file reviewed, and Program staff has begun taking the appropriate actions.

In order to ensure that all available courses of action and all potential outcomes involved with recapturing funds and/or property are being accounted for, the Louisiana Housing Corporation (LHC) has ongoing discussions with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant applicant's situation. To this end, SRPP management has developed draft guidelines for implementing a case-by-case review, which will take into account each applicant's particular circumstances and a number of other factors (e.g. condition of the property, SRPP's lien position, cost-benefit of pursuing foreclosure, etc.). These circumstances will be considered in making decisions with regard to actions taken on noncompliant borrowers. Once finalized, the guidelines will be sent to HUD for final approval prior to being put into action. Pending approval of the proposed guidelines, in conjunction with the December 1, 2013, deadline to become compliant, LHC anticipates mailing the initial recovery letters in the first quarter of 2014.

As of June 30, 2013, OCD/DRU identified a total of 635 noncompliance issues with the terms of loan agreements in the files of 549 SRPP applicants. The awards of these 549 applicants total \$46,113,043. Nearly one-third of the noncompliance issues (28%) involved failure to meet post certificate of occupancy requirements under the Advanced Funding Option. Failure to meet this requirement indicates that applicants, although complete with construction, have been unable to identify and secure eligible renters for the properties. Another 10 percent failed to rent their units to eligible renters under other funding options. The LHC administers the SRPP for OCD/DRU and uses databases of potentially eligible renters to connect renters with the applicants to correct these occurrences of noncompliance. On June 15, 2013, LHC organized and conducted a workshop/meet-and-greet targeted to SRPP landlords who had vacant units in the Program. Five hundred individual tenants attended, and 255 tenant applications were collected at the event.

In addition, 256 (40%) of the noncompliance issues are attributable to property owners failing to respond to requests for information, allowing access to property, and/or missing documentation.



Mr. Daryl G. Purpera, CPA, CFE

October 10, 2013

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Other than failing to respond with adequate documentation, the property owner may actually be compliant with the requirements of the loan agreement. LHC continues to actively pursue acceptable documentation from the property owners to bring them into compliance.

Of the 549 files LHC reported as having noncompliance issues as of June 30, 2013, 76 (14%) are now compliant. Therefore the total value of awards for these noncompliant applicants has been reduced from \$46,113,043 to \$39,473,172, a 14 percent decrease since the time of the audit. This is an indication that the NCM process is effective in reducing the noncompliance rate.

In summary, it is evident that the approach of assisting noncompliant property owners to come into compliance with program rules continues to produce effective results in line with the program's mission.

The contact person responsible for the corrective action is Janel Young, project manager of the SRPP for LHC.

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

Sincerely,



Patrick W. Forbes, P.E.

Executive Director

Office of Community Development

C: Kristy Nichols  
Ray Stockstill  
Steven Procopio  
Douglas Baker  
Monique Appeaning  
Marsha Guedry  
Charlotte Hawkins

BOBBY JINDAL  
GOVERNOR



KRISTY H. NICHOLS  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of Finance and Support Services**

November 22, 2013

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

Dear Mr. Purpera:

Management of DOA's Office of Finance and Support Services (OFSS) acknowledges that misstatements that occurred in the preparation of the fiscal year 2013 Annual Fiscal Reports (AFRs) and concurs with LLA's recommendation to strengthen existing internal controls over the financial reporting process. Immediate corrective action has been implemented to address the finding titled, "Inaccurate Annual Fiscal Reports."

The individuals working within the OFSS accounting staff that are responsible for preparing the notes and schedules required in the AFR were provided managerial level guidance on the issues causing the audit adjustments during fiscal year 2013. In addition, instructions were provided to the staff on how to adequately review internal work papers supporting the notes and schedules within the AFR to ensure they are complete and accurate.

Additional measures have been taken to ensure that the accounting staff possess the competencies to accurately prepare future AFRs, including the Schedule of Expenditures of Federal Awards (SEFA). All staff will participate in annual formalized training sessions that will include exercises that replicate the preparation of specific notes and schedules required in the AFR. The focus of this training will be on those notes and schedules that have previously resulted in audit adjustments.

The training sessions will be conducted by the assistant director and accountant managers within the office prior to March 31, 2014. The recurring annual training will occur at a time near the receipt of the AFR instructions from DOA's Office of Statewide Reporting and Accounting Policy (OSRAP) so that the information provided to the staff will be relevant.

Assistant Director, Charlotte Hawkins is responsible for the corrective action outlined above and can be reached via e-mail at [charlotte.hawkins@la.gov](mailto:charlotte.hawkins@la.gov) or by telephone (225) 342-5277.

The OFSS welcomes the continued dialogue and appreciates the work you and your team provide to the overall process. We appreciate all the assistance provided by your office, and look forward to working with you and your team in future years.

Sincerely,

  
Charlotte Hawkins, CPA  
Assistant Director

cc: Ray Stockstill, Deputy Commissioner  
Steven Procopio, Chief of Staff  
Monique Appeaning, Assistant Commissioner Management and Finance  
Ruth Johnson, Assistant Commissioner for Statewide Services  
Afran Adomako, Director, Office of Statewide Reporting and Accounting Policy  
Marsha Guedry, Internal Audit Administrator



**Office of the President**

November 7, 2013

Mr. Daryl G. Purpera, CPA, CFE  
Legislative Auditor  
Office of the Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

**RE: Late Return of Title IV Refunds**

Grambling State University concurs that federal Title IV funds were not returned to the U.S. Department of Education within the required timeframes. The following will address this matter:

- Currently, Grambling State University faculty are required to enter the last date of attendance into the Banner System when a non-passing final grade is recorded. Prior to the end of the Fall 2013 semester, an additional step will be added to this process that will require faculty to verify the date they enter into Banner.
- A unique timeline will be developed for the current and future semesters to ensure that dates of withdrawal will be determined within 30 days after the period of enrollment. Program funds will be returned within 45 days of the determination of the date of withdrawal.
- Management has established a committee of academic, finance, registrar and student financial aid staff to coordinate the administration of federal Title IV funds, to include streamlining the refund process and to perform periodic checks to ensure the continued effective operation of the refund process.

Mr. Raymond Abraham, Controller, is responsible for oversight of the corrective action plan noted above.

If you have questions, please call me or my primary point of contact, Mr. Leon Sanders, Vice President for Finance and Administration, at 318-274-6406

Sincerely,

Frank G. Pogue, Ph.D.  
President

B-28





# State of Louisiana

Department of Health and Hospitals  
Office of Management and Finance

October 7, 2013

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

RE: Improper Payments to Non-Emergency Medical Transportation Service Providers

Dear Mr. Purpera:

The Department of Health and Hospitals concurs with the referenced finding.

In State Fiscal Year 2014, the Department of Health and Hospitals will continue to work with Non-Emergency Medical Transportation (NEMT) providers to ensure that all NEMT rules and regulations are enforced.

If you have any questions or need any additional information, please contact Mr. Jode Burkett at (225) 342-2094.

Sincerely,

A blue ink signature of W. Jeff Reynolds, consisting of a stylized "W" and "J" intertwined.

W. Jeff Reynolds, Deputy Medicaid Director

JR/jr

c Ruth Kennedy, Medicaid Director  
William Root, Chief Compliance Officer



## State of Louisiana

Department of Health and Hospitals  
Office for Citizens with Developmental Disabilities

October 17, 2013

Mr. Daryl Purpera, CPA, CFE  
Louisianan Legislative Auditor  
P.O. Box 94397  
Baton Rouge, La. 70808-9397

Dear Mr. Purpera:

Thank you for the opportunity to respond to your finding of **Improper Payments to Waiver Services Providers**. In response to the findings presented, the Office for Citizens with Developmental Disabilities (OCDD) offers the response:

1. OCDD concurs in part to the Legislative Auditor's finding of **Improper Payments to Waiver Services Providers**.

**1a. Legislative Auditor Finding:**

The report states that appropriate units of service were not delivered according to the plan of care approved by DHH. The plan of care specifies the units of service to be provided daily. The recipient record did not contain documentation as to why the services were not provided according to the plan of care. Waiver regulations include providing services consistent with the approved comprehensive plan of care. All deviations from the plan should be documented.

**OCDD Response: OCDD DOES NOT CONCUR TO THIS PART OF THE FINDING**

While provider direct support staff are supposed to report changes in an individuals' typical daily schedule or any changes in hours worked, an individuals' comprehensive plan of care (CPOC) contains the **Typical Weekly Schedule**, which states that the schedule is for **planning purposes only**. While there may have been documentation errors by direct support staff when an individuals' schedule changed, OCDD maintains that this does not reach the level of Improper Payments to Service Providers. There were no overpayments paid to the provider and they were within the prior authorizations for their work. OCDD will update the New Opportunities Manual to reflect flexibility in an individuals' daily/weekly schedule.

**1b. Legislative Auditor Finding:**

The report states the provider did not maintain adequate time sheets and/or progress notes to support the units of services billed. Providers are required to maintain adequate documentation to support services provided and billed.

**OCDD Response: OCDD concurs with this part of the finding**

In some cases, the provider had missing timesheets and/or progress notes.

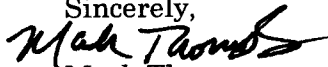
**OCDD PLAN OF CORRECTION:**

Providers will be retrained on the importance of accurate record keeping (documentation of progress notes, timesheets, and schedule changes). OCDD will update the current New Opportunities Manual to reflect flexibility in an individuals' Comprehensive Plan of Care. This will be completed by March 1<sup>st</sup>, 2014.

In summary, OCDD concurs in part to the finding of **Improper Payments to Providers**. We believe that there are training areas that still need to be addressed with provider agencies (documentation of changes in a recipient's schedule) and continued training and oversight by providers to their direct support staff on proper time sheet/documentation.

Thank you for allowing OCDD to respond. Should you have any questions, please feel free to contact Paul Rhorer in my office at 225-342-8804.

Sincerely,



Mark Thomas

Interim Assistant Secretary

cc: Paul Rhorer  
William Root  
Michael Breland



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

October 11, 2013

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Drug Rebate Collections

Dear Mr. Purpera:

The Department of Health and Hospitals (DHH) has reviewed your office's finding titled "Inadequate Controls over Drug Rebate Collections" and we concur with the finding. The Department agrees that the 2012 third quarter drug rebate "late letters" were not sent in accordance with DHH policies and were not sent until March 12, 2013.

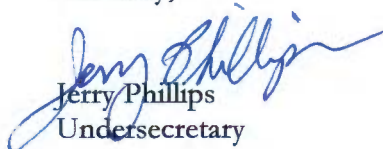
This delay in the issuance of the "late letters" was due to significant staff turnover in our Pharmacy section which resulted in the responsibility for sending out the "late letters" being overlooked.

As of this date, the Pharmacy Rebate Program has implemented new internal controls where the responsibility for the issuance of these letters is coordinated between DHH's Rebate Supervisor and the UNO Assistant Director over Drug Rebate.

While it is undisputed that the "late letters" were not sent timely as they should have been, we would like to note that the entirety of the Federal amount invoiced for 2012q3 has been collected.

If you have any questions about this matter, please contact Rebecca Hebert at [Rebecca.Hebert@LA.GOV](mailto:Rebecca.Hebert@LA.GOV) or 225-342-5194.

Sincerely,

  
Jerry Phillips  
Undersecretary

c: Kathy H. Kliebert, Secretary  
W. Jeff Reynolds, Deputy Medicaid Director



**State of Louisiana**  
Department of Health and Hospitals  
Office of the Secretary

October 25, 2013

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

**Re: Lack of Controls over Federal Cash Management Requirements**

Dear Mr. Purpera,

Management of the Department of Health and Hospitals (DHH) concurs with the finding relative to lack of controls over federal cash management requirements.

Fiscal management staff have implemented changes in the review and approval process for calculating and drawing down federal funds. The process for reconciliation of the Medicaid draws will follow the method used by the Centers for Medicare Services (CMS). Finally, the interest schedules have been updated and undergo a second level review before submission to the Office of Statewide Reporting and Accounting Policy (OSRAP).

DHH management is confident that these actions will address the issues identified by your office. Ms. Pam Diez, Director of Fiscal Management is responsible for the corrective actions which have already been implemented. If you have any questions or need additional information, please contact Ms. Diez at 225.342.8222.

Sincerely,

Jerry Phillips  
Undersecretary

c: Kathy Kliebert, Secretary  
Pam Diez, Director of Fiscal Management





**State of Louisiana**  
Department of Health and Hospitals  
Office of the Secretary

October 10, 2013

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

Re: Investigative Audit – Fiscal Director

Dear Mr. Purpera,

The Department of Health and Hospitals (DHH) concurs with the recommendations relative to the investigative audit of the former DHH Fiscal Director.

Management recognizes its responsibility to establish internal controls regarding financial transactions of DHH. In response to the recommendations in the referenced audit report, management has taken the following actions.

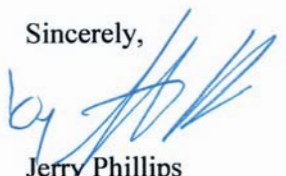
- A process has been implemented for certain checks to be received directly at secure bank lockboxes, thereby reducing paper checks received at DHH offices. The checks are recorded by the bank and deposited by the bank.
- The Division of Fiscal Management has implemented controls over the processing of incoming mail that includes recording checks received on a check log and restrictively endorsing the checks when they are first received.
- A new policy has been developed that addresses the proper receipting and safeguarding of checks. All employees will be trained on the new policy.
- Staff has also contacted Molina to notify providers of the requirement to submit proper documentation with any checks that are submitted to DHH.

These procedures are expected to address the internal control weaknesses which were cited in your report

DHH has initiated civil proceedings against the employee involved and the bank that accepted the misappropriated funds. Finally, DHH has hired Mr. William Root as the Chief Compliance Officer. Mr. Root is responsible for assessing risk at DHH offices and developing an appropriate audit plan to review and mitigate areas of high risk.

DHH management is confident that these actions will address the recommendations submitted by your office. If you have any questions or need additional information, please contact Pam Diez, Director of Fiscal Management at 225-342-1483.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jerry Phillips", is written over a light gray rectangular background.

Jerry Phillips  
Undersecretary

c: Kathy H. Kliebert, Secretary  
Pam Diez, Director of Fiscal Management  
Bill Root, Chief Compliance Officer



**State of Louisiana**  
Department of Health and Hospitals  
Office of the Secretary

October 17, 2013

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

**Re: Noncompliance with Approved Consolidated Cost Allocation Plan**

Dear Mr. Purpera,

Management of the Department of Health and Hospitals (DHH) concurs with the finding relative to noncompliance with approved consolidated cost allocation plan.

The former Director of Fiscal Management prepared an amendment to the DHH approved cost allocation plan and updated the internal cost allocation process to reflect the proposed amendment. Unfortunately, the Director did not submit the plan to the appropriate federal agency for approval as required by federal regulations.

The proposed amendment was submitted for review and approval on Monday September, 30, 2013 with a requested effective date of July 1, 2012. For future revisions, changes to the internal cost allocation process will not be implemented until after the request for approval has been submitted. Pam Diez, Director of Fiscal Management, is responsible for ensuring that the approved cost allocation plan is followed and any required revisions are submitted for approval on a timely basis. If you have any questions or need additional information, please contact Pam Diez, Director of Fiscal Management at 225-342-1483.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jerry Phillips".

Jerry Phillips  
Undersecretary

c: Kathy Kliebert, Secretary  
Pam Diez, Director of Fiscal Management

Bobby Jindal  
GOVERNOR



Kathy H. Kliebert  
SECRETARY

**State of Louisiana**  
Department of Health and Hospitals  
Office of Behavioral Health

October 17, 2013

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

Dear Mr. Purpera,

Thank you for the opportunity to respond to your finding of **Noncompliance with Medicaid Regulations for an External Quality Review – Louisiana Behavioral Health Partnership Contractor**. The Louisiana Behavioral Health Partnership (LBHP) was implemented on March 1, 2012, and is a unique approach to behavioral health managed care. In response to the finding presented, the Office of Behavioral Health (OBH) offers the following response:

1. OBH concurs with the Legislative Auditor's (LLA) findings that no EQR has been completed.
2. OBH does not concur with the LLA's interpretation of the timeline regarding the CMS requirement for an annual EQR reporting.
  - OBH interprets the Centers for Medicare and Medicaid Services (CMS) rule as requiring the first official External Quality Review (EQR) technical report within the second year after implementation. Consequently, OBH does not concur with the Auditor's interpretation of the timeline regarding the CMS requirement for annual EQR reporting. OBH's interpretation is based on State plan amendment language necessitating a 12 month benchmark be established in regard to performance measures.
3. OBH has completed the Request for Proposal (RFP) process and selected a vendor to provide the EQR services.
  - In anticipation of the upcoming EQR requirement, OBH issued a Request for Proposal (RFP) on February 11, 2013, with proposal reviews taking place in May of 2013. Please see the enclosed letter dated July 30, 2013, awarding the EQR function to Island Peer Review Organization (IPRO). Contract negotiations between IPRO and the state are currently in process.
  - The EQR focuses on the review of three mandatory protocols: compliance, performance measures, and performance improvement projects. The first protocol for reviewing compliance with federal, state and contract requirements has been documented. After consultation with IPRO regarding this audit finding, IPRO confirmed it could not begin the second protocol until after a twelve month benchmark had been established. The third protocol could not have been completed within the first twelve months since Magellan's contractual deadline to complete the performance improvement project review report was due and submitted on July 31, 2013.

OBH concurs that a comprehensive EQR report has not been completed. Based on the information provided, OBH does not concur that this finding constitutes non-compliance with Medicaid regulations for an EQR.

Thank you for your consideration and attention to this matter. Should you have any subsequent questions, please do not hesitate to contact Karen Stubbs in my office at 225.342.7601.

Sincerely,

A handwritten signature in blue ink, appearing to read "Anthony H. Speier".

Anthony H. Speier, PhD  
Assistant Secretary

Cc: Kathy Kliebert, Secretary  
Courtney Phillips, Deputy Secretary  
William Root, Chief Compliance Officer

Enclosure [1]

AS/jk





BOBBY JINDAL  
GOVERNOR

State of Louisiana  
Governor's Office of Homeland Security  
and  
Emergency Preparedness

KEVIN DAVIS  
DIRECTOR

November 12, 2013

Mr. Daryl G. Purpera, CPA CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804

RE: Inadequate Identification of Federal Award Information to Subrecipients

Dear Mr. Purpera,

I have reviewed the finding in the letter dated October 28, 2013 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2013.

GOHSEP management concurs in this finding. Previously, GOHSEP had fulfilled this requirement by including the notification within the body of our Memorandum of Understanding (MOU) for Public Assistance funding and in the Subgrantee Agreement for Hazard Mitigation funding, both of which is required to be signed by all recipients. When the Public Assistance MOU was revised, the verbiage, which identified the Catalog of Federal Domestic Assistance (CFDA) number, and title was inadvertently omitted. Additionally, Hazard Mitigation staff did not sufficiently review one award document for compliance with the CFDA requirement prior to award.

**Corrective Action:**

GOHSEP will include the required CFDA information for Public Assistance grants in the system generated obligated project notice through Louisianapa.com. We have revised the electronic notification to include the notice of the CFDA number and grant title. We anticipate that the system changes will be in effect within the next 60 days. Additionally, we also send a notification which includes the required language independently of Louisianapa.com to alert applicants to any new awards.

GOHSEP's Hazard Mitigation staff will receive additional training on the importance of the CFDA requirement and on the review process of the subgrantee agreement prior to sending to applicants.

If you have any further questions, please contact me at (225) 925-7500.

Sincerely,

A handwritten signature in blue ink that reads "Kevin Davis".

Kevin Davis



**BOBBY JINDAL**  
GOVERNOR

**State of Louisiana**  
**Governor's Office of Homeland Security**  
**and**  
**Emergency Preparedness**

**KEVIN DAVIS**  
DIRECTOR

November 8, 2013

Mr. Daryl G. Purpera, CPA CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804

RE: Inadequate Preparation of Federal Schedules

Dear Mr. Purpera,

I have reviewed the finding in the letter dated October 29, 2013 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2013.

GOHSEP management concurs in this finding. The errors identified on the Schedule of Expenditures of Federal Awards and Schedule of Non-State Entity Subrecipients of Major Federal Programs were the result of the consolidation of GOHSEP and the Department of Public Safety Services (DPS) financial staff resulting in new staff involvement in preparing the schedules. The lack of familiarity with identification of some Federal programs and the failure to account for some transactions related to a new grant resulted in some transactions being misclassified and other transactions being inadvertently omitted.

***Corrective Action:***

Both GOHSEP and the Department of Public Safety (DPS) Services Financial staffs will review the existing reporting categories and those that are added during the current fiscal year for all GOHSEP incurred expenditures for a particular disaster event/federal program. Validation will occur that these reporting categories have been included in the defined filter for the Schedule 8 reporting.

In addition, timeline adjustments for review will be initiated whereby GOHSEP has opportunity to review prior to DPS' submission of the Schedule 8.

If you have any further questions, please contact me at (225) 925-7500.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Davis".

Kevin Davis



BOBBY JINDAL, Governor

MARY L. LIVERS, Ph.D., MSW, Deputy Secretary

# Office of Juvenile Justice

November 14, 2013

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

RE: Inadequate Controls over the Foster Care Program

Dear Mr. Purpera:

Thank you for allowing us the opportunity to respond to your letter dated October 31, 2013, addressing the audit compliance report conducted by your office on the inadequate controls over the Foster Care – Title IV-E program.

The consolidation of the Office of Juvenile Justice (OJJ) fiscal staff with Department of Public Safety (DPS), effective fiscal year 2012, resulted in the transfer of many duties, including duties associated with processing reimbursement requests for the Cost of Care portion of the Foster Care - Title IV-E program. Prior to fiscal year 2012 when OJJ processed the reimbursement requests, OJJ accounting staff exercised the convenience of verifying all associated rates and costs affecting the amount of reimbursements with other contracts and field services staff familiar with that data. OJJ Accounting and Contracts staff were transferred to DPS as part of the consolidation. OJJ provided DPS with clear and precise job descriptions for employees that transferred. OJJ was not aware there were errors being made until notified through your audit findings. Since notification of these errors, OJJ has modified the Foster Care – Title IV-E program standard operating procedures to clearly identify this process. A copy of the revised procedures has been provided to the DPS Accounting Manager 2. OJJ's Undersecretary met with the DPS staff to discuss the procedures and answer any questions they presented on correct preparation of the IV-E spreadsheet.

Your findings indicate OJJ management has not implemented a sufficient communications or review process to ensure that the components of calculating reimbursements are accurate and in compliance with contracts and program regulations. The OJJ staff originally responsible for the preparation of the IV-E spreadsheet transferred to DPS effective fiscal year 2012. Simultaneously, the IV-E function transferred as well. OJJ has no staff remaining within its Office of Management and Finance to review the IV-E process. However, OJJ concurs that sufficient communications with DPS are necessary to ensure accuracy in the IV-E cost claims

Mr. Daryl Purpera  
Page 2  
November 14, 2013

process. OJJ has taken action necessary to ensure the DPS Staff have been educated on the process and can properly retrieve data needed to accurately prepare the IV-E spreadsheet. To review all the pertinent documentation needed to prepare the cost claims, and then trace this information to the IV-E spreadsheet to ensure it was calculated correctly, OJJ would need to restore a full-time position (previously eliminated as a result of the DPS consolidation).

Recognizing that the consolidation of back office functions was a government streamlining initiative aimed at cost savings through the transfer and/or elimination of over 60 OJJ positions, reestablishing this position in our Table of Organization would be difficult to justify.

OJJ continues to support the consolidation of their back office functions with the DPS. The Foster Care – IV-E cost claims function is now the responsibility of DPS and they have sufficient Accounting personnel available to handle all appropriate reviews necessary to ensure these claims are completed accurately.

The agency appreciates the feedback and recommendations provided by your audit staff. We concur in part with the findings included in the audit document, and appreciate the opportunity to improve our agency. If you have any further questions, please contact me at 225-287-7900.

Sincerely,



Mary L. Livers, Ph.D., MSW  
Deputy Secretary  
MLL:cfp





State of Louisiana  
Department of Public Safety and Corrections  
Public Safety Services

November 1, 2013  
DPS-02-1654

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

RE: Office of Juvenile Justice – Foster Care Title IV-E Program Finding

Dear Mr. Pupera,

Please allow this response to serve as the official response for both the management letter and the Single Audit Report in reference to the finding concerning the Foster Care – Title IV-E program reimbursements performed by the Department of Public Safety (DPS) on behalf of the Office of Juvenile Justice. The finding is represented in both reports, therefore, we are providing a single response for both.

- DPS overbilled the program \$137,853 by double-counting the pre-placement portion of administrative costs incurred from October 2012 to June 2013.

**DPS concurs with the finding. DPS agrees with the identification of a billing error related to the pre-placement portion of administrative costs incurred during October 2012 – June 2013. A formula error in the calculation spreadsheet accounted for the duplication. An off-set to repay the overbilling amount of \$137,853 has already been included in the 1<sup>st</sup> Quarter billing for FY14. Additional “protected cell” actions have been taken to ensure the formula is not affected in the future.**

- DPS overbilled the program \$909 by not appropriately deducting Supplemental Security Income (SSI) or parental support payments from the Foster Care maintenance cost claim in accordance with the contract between OJJ and the Louisiana Department of Children and Family Services.

**DPS concurs with the finding. DPS also requests the names for the file samples mentioned above so we can research these particular instances. Funding sources for a youth can change on any given day and can be performed in a retroactive fashion. Adjustments are made on current and subsequent reimbursement requests to offset such instances, where warranted. This can be a complex and**

*“An Equal Opportunity Employer”*

OFFICE OF MANAGEMENT & FINANCE, P.O. BOX 66614, BATON ROUGE, LOUISIANA 70896  
(225) 222-0322

**tedious process. DPS has modified this Policy and Procedure whereby staff are assigned tasks to scrutinize these funding sources on a daily basis.**

- DPS incorrectly calculated maintenance cost claims using the prior year contract per diem rates; but paid the facilities based on the higher current contract rates, resulting in an estimated \$1.2 million in Foster Care program underbillings.

**DPS concurs with the finding. DPS agrees that the correct per diem rate had changed and was not applied during the entire reimbursement period. DPS submitted and received additional per diem reimbursement during the 13th accounting period (July 2013) for FY13 in the amount of \$541,554.59. This reimbursement represented the difference in billed rate and eligible rate for the entire FY13. DPS does not know how LLA estimated their amount in additional funding dollars not reimbursed. DPS has revised Policy and Procedure whereby the Per Diem annual rates are verified at beginning of each State Fiscal Year and confirmed by OJJ Administration.**

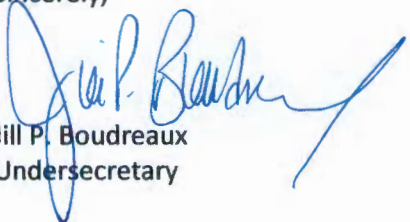
- DPS understated the percentage of Foster Care - Title IV-E eligible juveniles in its calculations of administrative cost reimbursements, and used an incorrect indirect cost rate. These errors caused an estimated \$400,000 in Foster Care program underbillings.

**DPS concurs with the finding. DPS agrees that the correct indirect cost rate for administrative costs was not applied during the first quarter of the federal reimbursement period. DPS submitted based upon the prior rate but received the correct Title IV-E indirect cost reimbursement for the 1<sup>st</sup> Quarter Federal FY14 in the amount of \$742,617.50 (02/19/2013). DPS has revised Policy and Procedure whereby the Title IV-E indirect administrative cost rates are verified at the beginning of each Federal Fiscal Year and confirmed by OJJ Administration.**

All corrective actions mentioned above have been implemented as of the date of this response. In addition, Scott Erwin, Director of Financial Services, is the individual responsible for these corrective actions at DPS. Mr. Erwin's contact information is (225) 925-6279 and [scott.erwin@la.gov](mailto:scott.erwin@la.gov).

Please contact me with any additional concerns or more information is required at (225) 925-6032.

Sincerely,



Jill P. Boudreaux  
Undersecretary

C: Scott Erwin, Director of Finance

October 3, 2013

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

Dear Mr. Purpera:

LSU Health Care Services division has reviewed the draft audit finding regarding the University Medical Center Overcharging for Patient Services and agrees that the accounts sampled by the Louisiana Legislative Auditors and found to be in error were billed incorrectly.

The errors were primarily caused by a misunderstanding of several UMC pharmacists, causing some chemotherapy medications to be billed twice. There were also miscellaneous errors which caused a few instances of double billing.

Prior to the transition of UMC to the private partner, UMC officials met with the two pharmacists responsible for the majority of the billing errors, as it relates to the double printing of chemotherapy medication labels and educated them on the appropriate procedures. One of those Pharmacists is employed by the partner hospital.

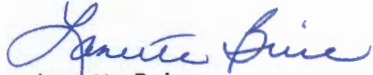
To further address the errors found in the audit, LSU HCSD will initiate the following corrective action plan:

- 1 Request that the partner hospital send out a reminder to all pharmacists to ensure that double label prints do not cause future double billing.
- 2 Conduct an audit on data from May 1, 2012 to COB June 23, 2013 to quantify the errors that actually occurred. This is necessary because not all of the pharmacists at UMC followed the practice of double charging for chemotherapy medications, despite the double printing of labels.
- 3 Refund any monies not due LSU UMC, as well as adjust any cost reports to the corrected charges.
- 4 Request the partner hospital's Compliance Department to set up periodic monitors to ensure that the issue remains corrected.
- 5 Work with the HCSD Central Billing Office to determine if there are controls that can be established in order to catch double billing of medications.

The above corrective actions will be completed under the direction of Rebecca Reeves, Compliance Officer.

If additional information is needed, please do not hesitate to let me know.

Sincerely,



Lanette Buie  
Deputy Chief Executive Officer

cc: Frank Opelka, MD, Executive Vice President  
John Couk, MD, Chief Medical Officer  
Mark Robichaux, Comptroller  
Rebecca Reeves, Compliance Officer





1001 North 23<sup>rd</sup> Street

(O) 225-342-3001

Bobby Jindal, Governor

Post Office Box 94094

(F) 225-342-3778

**Office of the Executive Director**

November 15, 2013

Daryl G. Purpera, CPA, CPE  
Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804

Dear Mr. Purpera:

In response to the audit finding regarding control weaknesses over information technology, the agency concurs with the finding. The following outlines our corrective action plan for the specifics of the finding:

- Inconsistent application of policies and procedures for changes to systems and data: LWC is developing key controls to enforce revised change and release management processes as well as provide the framework for auditing and compliance. The segregation of duty matrix will be clearly defined to ensure that all changes to production are completed by authorized and proper change agents. The expected completion date is January 31, 2014. The contact person for this corrective action plan is Michael Allison (225.342.3221 or mallison@lwc.la.gov).
- Test system did not match live system: LWC has taken action to resolve this finding. LWC's mainframe environment has, and will continue to have, matching production (live) and test environments. As of November 5, 2013, LWC finished implementing a three tier-open system application development environment. The three tiers consist of a development, test and production environment and all three environments are consistent. The contact person for this corrective action plan is Jane Boettcher (225.342.3219 or jboettcher@lwc.la.gov).
- Internal audit department did not perform IT audits: LWC will provide the necessary training to current internal audit staff or hire internal audit staff with the necessary skill set to conduct IT audits. The internal audit staff should have the necessary skills to conduct IT audits no later than May 2014. The contact person for this corrective action plan is Derek Williams (225.342.2911 or dwilliams@lwc.la.gov).
- Inadequate Disaster Recovery Plan during fiscal year 2013: LWC has procured and is in the process of implementing a back-up mainframe system at our dedicated disaster recovery facility. The target go-live date is December 24, 2013. LWC will update the current Enterprise Continuity/Disaster Recovery plan to include all system changes, functionality of the critical IT systems, test plans and results of the testing. Anticipated completion date is May 31, 2014. The

contact person for this corrective action plan is Jane Boettcher (225.342.3219 or jboettcher@lwc.la.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "C. Eysink", with a stylized flourish at the end.

Curt Eysink  
Executive Director  
Louisiana Workforce Commission



1001 North 23<sup>rd</sup> Street

(O) 225-342-3001

Bobby Jindal, Governor

Post Office Box 94094

(F) 225-342-3778

**Office of the Executive Director**

November 20, 2013

Daryl G. Purpera, CPA, CPE  
Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804

Dear Mr. Purpera:

In response to the audit finding regarding inadequate monitoring of sub-recipient findings, the agency concurs with the finding.

Recognizing the importance of monitoring sub-recipients, LWC on October 25, 2013, reinstituted efforts to comply with the federal requirement to conduct annual onsite monitoring. Engagement letters requesting specific documents to begin the process were forwarded to nine of the 18 WIA sub-recipients to begin desk reviews. Onsite reviews will be conducted when a desk review reveals serious issues. These reviews will be completed within the current program year. It is important to note that this effort is being conducted by a single employee of the agency as the reduction in WIA funding has resulted in the reassignment of former monitors to other units within the agency.

Additionally, we are working closely with USDOL's Regional Office to determine viable solutions that will accelerate efforts to fully comply with this requirement.

Please contact Bryan Moore at 225.342.2679 or [bmoore1@lwc.la.gov](mailto:bmoore1@lwc.la.gov) for additional information.

Sincerely,

Curt Eysink  
Executive Director  
Louisiana Workforce Commission





**State of Louisiana**  
Department of Health and Hospitals  
Center for Community and Preventive Health

November 26, 2013

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

Dear Mr. Purpera,

This letter is in response to the State Fiscal Year 2013 Legislative audit finding for the DHH Office of Public Health entitled "Lack of Control Over State Administrative Expenditures".

The DHH Office of Public Health (OPH) and the DHH Office of Management and Finance (OMF) concur with this finding and the following corrective action is being implemented:

1. The OPH Program Office will request USDA to copy the OMF Fiscal Office on any grant restrictions not indicated on the official grant award document. If this is not approved by USDA, the OPH Program Office will continue to forward any funding correspondence they receive to the OMF Program Accountant and will also copy the OMF Appropriations Control Manager and the OMF NOFO Fiscal Administrator.
2. The OMF Program Accountant will record the authorized expenditure allowances on the Budget Section of the internal Program Financial Status Report (PFSR).
3. The OMF Fiscal Office will provide the PFSR monthly to the OPH Program Office for their funding compliance review.
4. \$50,792 will be returned to USDA before December 31, 2013 unless approval can be obtained from them to retain these funds for the administrative component of the Program.
5. OPH Program Office will request additional administrative funds from USDA to cover all CSFP administrative costs including salaries, related benefits and travel up to \$150,000. If this is not approved by USDA, the OPH Budget Office will allocate State General Funds to supplement the difference in all CSFP costs, including DHH allocated costs.

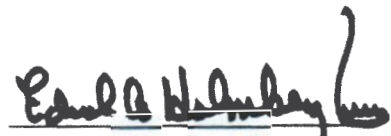


DHH OMF Program Accountant, Mary Pembric (504-568-2031) and DHH OPH CSFP Manager, Tamara Dangerfield (225-342-8254) are the contact persons responsible for these corrective actions.

Sincerely,



J.T. Lane  
Assistant Secretary  
Office of Public Health



Edward A. Holmberg III, Administrator  
Department of Health and Hospitals  
OMF Division of Fiscal Management



**State of Louisiana**  
Department of Health and Hospitals  
Center for Community and Preventive Health

November 26, 2013

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

Dear Mr. Purpera,

This letter is in response to the State Fiscal Year 2013 Legislative audit finding entitled, "Lack of Monitoring Over Food Storage and Distribution Activities", for the DHH Office of Public Health.

The DHH Office of Public Health (OPH) concurs with this finding and has implemented the following corrective action. This corrective measure was implemented as the result of a USDA audit finding, which has since been closed based on the State's response.

1. The State agency began conducting formal reviews of the Local agency, Catholic Charities Food for Families / Philmat, and of all storage facilities utilized by the Local agency, per USDA regulation 7 CFR §247.34, in September 2013. Reviews comprise a biennial evaluation of certification procedures, nutrition education, civil rights compliance, inventory controls and program administration. An on-site review of at least 15% of all Local agency distribution sites will be included. During alternating review years, the Local agency will conduct self-evaluations. The State agency will also continue to evaluate the Local agency's administration of the program on an ongoing basis through examination of financial reports, audit reports, inventory reports, and other relevant information.

CSFP Manager, Tamara Dangerfield (225-342-8254) is the contact person responsible for this corrective action.

Sincerely,

A blue ink signature of J.T. Lane, consisting of a stylized 'J' and 'L' with a horizontal line extending to the right.

J.T. Lane  
Assistant Secretary



South Louisiana Community College

320 Devalcourt  
Lafayette, LA 70506  
Phone: (337) 521-8896

Office of the Vice Chancellor of  
Administration & Finance

November 19, 2013

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

RE: Inadequate Administration of Federal Pell Grant Program Funds

Dear Mr. Purpera:

In response to the above-referenced audit finding, South Louisiana Community College (SLCC) submits the following:

**RESPONSE:**

South Louisiana Community College concurs with the audit findings and recommendations.

**CORRECTIVE ACTIONS:**

SLCC recognizes the importance of developing and implementing procedures to ensure that Pell Grant eligibility determinations are made for all students and procedures for reconciling the college's records of Pell Grant disbursements.

The students that were identified as having balances that were potentially available were identified during the end-of-year reconciliation process. At that time the Financial Aid Office was working through the PPA process with ED, which placed a requirement that we had to have a \$0.00 balance in both the SLCC and ATC COD available funds columns. As a result, the Financial Aid Office was required to draw down what was available, and hold off of reconciling the remaining accounts until we received an approved PPA.

Although monthly reconciliation is required by FSA only for those schools which participate in the Direct Loan Program (SLCC does not participate in DL at this

time), Student Accounts and Financial Aid have already discussed and will begin monthly reconciliation of Pell funds effective November 2013. In addition, the Associate Directors will be conducting regular audits of all work processed by the Financial Aid Advisors to ensure accuracy and to identify areas of opportunity for additional training in both Banner Systems operation and Federal Student Aid.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Rudy V. Gonzales', with a long, sweeping horizontal stroke extending to the right.

Rudy V. Gonzales  
Vice Chancellor of Administration and Finance

Cc: Dr. Natalie Harder, SLCC Chancellor





South Louisiana Community College

320 Devalcourt  
Lafayette, LA 70506  
Phone: (337) 521-8896

Office of the Vice Chancellor of  
Administration & Finance

November 19, 2013

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

RE: Late Return of Federal Pell Grant Program Funds

Dear Mr. Purpera:

In response to the above-referenced audit finding, South Louisiana Community College (SLCC) submits the following:

**RESPONSE:**

South Louisiana Community College concurs with the audit findings and recommendations.

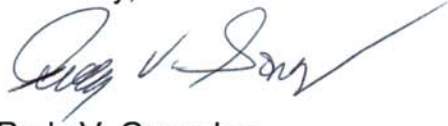
**CORRECTIVE ACTIONS:**

SLCC recognizes the importance of developing and implementing procedures to ensure that Pell Grant eligibility determinations are made for all students and procedures for reconciling the college's records of Pell Grant disbursements.

To eliminate delays in processing withdrawals and end of term R2T4, the Financial Aid Office will work directly with the Registrar's Office to ensure that all returns are processed within established regulations. An Associate Director of Financial Aid will work weekly with the Registrar to identify students who have fully withdrawn from school, and process returns that same week. At the end of term, the Associate Director of Financial Aid will work with the Registrar to identify 0 GPA students and determine which students may need to have a return processed, and process them within the time allowed by Federal regulations.

The Associate Director will be conducting regular audits of all work processed by the Financial Aid Advisors to ensure accuracy and to identify areas of opportunity for additional training in both Banner Systems operation and Federal Student Aid.

Sincerely,

A handwritten signature in black ink, appearing to read "Rudy V. Gonzales", with a long, sweeping horizontal stroke extending to the right.

Rudy V. Gonzales  
Vice Chancellor of Administration and Finance

Cc: Dr. Natalie Harder, SLCC Chancellor



October 11, 2013

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

Re: Lack of controls over the TRIO-Talent Search program

Dear Mr. Purpera:

I am in receipt of your letter dated September 26, 2013 regarding an audit finding relating to the lack of controls over the TRIO-Talent Search program. The University concurs with this finding.

The following actions have been taken in response to this finding:

- There was a meeting of the TRIO-Talent Search staff held on October 4, 2013 to review existing procedures in order to strengthen the application process which would result in greater internal controls over data quality and accuracy. As a result, a procedure was adopted that requires application data to be input by the Assistant Director(s), previously input by the Outreach Specialists. The Director then audits the data through a periodic check of the data. This update has been made to all policy and procedure manuals as appropriate. Specifically to the students in question at Varnado High School, it was confirmed that the students were eligible for participation in the program even though the appropriate documentation had not been captured. All paperwork, to include appropriate signatures on all active participants, has since been collected and all updates have been made to the database.
- Student workers are required to submit a class schedule to the Administrative Assistant for the TRIO – Talent Search Program at the start of each semester. The Administrative Assistant then confirms that there is no conflict between scheduled work hours and class time. Student workers are not allowed to work when scheduled to be in class as outlined in the Student Worker Handbook. It should be noted that this information was/is covered in Timekeeper training. It is also included in the Student Worker Handbook which is a part of student worker training. The Provost and Vice President for Academic Affairs reiterated this policy to Academic Affairs staff, including TRIO, in an email of September 4, 2013. The Vice President for Administration and Finance will work with the other Vice Presidents to have an additional communication forwarded to all faculty, staff and students no later than November 1, 2013 to reiterate this policy.
- As of this date, the three moveable property items listed in the wrong location were updated in the Asset Management System.

- The Director of Educational Talent Search, as well as the Assistant Directors and Outreach Specialists, worked with the participating schools to document that the computers previously on loan had been destroyed or surplused even though the correct process for surplus of such items was not followed. Such items dated back to 1992 with the most recent being 2004. The practice of loaning equipment to any participating school has been discontinued as a result of the Internal Audit.

The Director of Educational Talent Search has confirmed that the above referenced actions have been fully implemented and will be responsible for ensuring all future compliance as outlined previously. This will be done with oversight by the Coordinator of Special Projects and TRIO.

If you have any questions or need additional information regarding this audit issue, please feel free to contact me at (985)549-2282.

Sincerely,



Sam Domiano  
Interim Vice President  
for Administration & Finance





**Office of the Secretary**  
PO Box 94245 | Baton Rouge, LA 70804-9245  
ph: 225-379-1200 | fx: 225-379-1851

**Bobby Jindal**, Governor  
**Sherri H. LeBas**, P.E., Secretary

October 28, 2013

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

**RE: Department of Transportation and Development  
Audit Finding – Inadequate Controls Over Change Order Approvals**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled “Inadequate Controls Over Change Order Approvals”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with the finding.

The Department of Transportation and Development (DOTD) concurs with the reported finding that the required approval of the Federal Highway Administration (FHWA) was not obtained for four of the 86 (5%) change orders tested, totaling \$326,937, for Highway Planning and Construction program projects. We also concur that DOTD did not have adequate controls over the change order approval process to prevent this error from occurring.

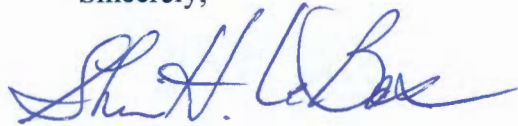
The LADOTD Headquarters Construction section has implemented additional controls to monitor this process. We have modified three (3) reports from our SiteManager system to include all required change order approvals for the specific change order types, including the FHWA representative. Any outstanding approvals remain highlighted on both the system report and routed signature copy of the change order until all required approvals are obtained. This ensures greater visibility of all unapproved change orders, and the specific approvals that are required. Additionally, we will continue to specifically discuss the change order approval process with the Project Engineers in the mandatory statewide meetings that are held in January – February each year. These formal meetings require each Project Engineer sign off documenting their attendance.

Daryl G. Purpera  
October 28, 2013  
Page 2 of 2

Finally, we will immediately communicate via email to all Project Engineers the Department Policy governing the change order approval process, and reiterate the requirement that FHWA approval is required on Cat. 1 and 2 change orders on Federal oversight projects.

Thank you for the opportunity to respond to these audit findings and to have this Management Response letter included in the final audit report. Please feel free to contact Michael Bridges, Undersecretary, or myself should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Sherri H. LeBas", with a stylized flourish at the end.

Sherri H. LeBas, P.E.  
Secretary

cc:

Mr. Ricky Rodriguez, C.P.A., LLA  
Mr. Michael Bridges, P.E., DOTD Undersecretary  
Ms. Lesha Woods, DOTD Financial Services  
Ms. Linda McNeil, Internal Auditor  
Mr. Mark St.Cyr, DOTD Audit Director



Office of the Secretary  
PO Box 94245 | Baton Rouge, LA 70804-9245  
ph: 225-379-1200 | fax: 225-379-1851

Bobby Jindal, Governor  
Sherri H. LeBas, P.E., Secretary

December 9, 2013

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

**RE: Department of Transportation and Development  
Audit Finding – Overbilled Indirect Costs**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled “**Overbilled Indirect Costs**”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with the finding.

It should be noted that the Department strives to maintain an accurate and true indirect cost rate. Due to the complex nature of the calculation, it is susceptible to human error. Duplication of Legislative Auditor’s audit costs included in both the Statewide Cost Allocation Plan (SWACAP) and in the department’s operating cost was overlooked. The amount of the adjustment was \$144,228 which is 0.003% of the total Administration Expenses of \$46,245,837, resulting in an accuracy rate of 99.69%.

The Indirect Cost Rate proposal for FY 2014 has been corrected and approved by FHWA and the credit will be processed through the true up by the end of the current fiscal year.

Action Plan – The Department has revised the standard operating procedure for the indirect cost rate proposal to include a step to remove the direct charging of audit costs to federal programs. In addition, the revised procedure will confirm that all schedules are accurately prepared and reviewed to reduce the risk of noncompliance with federal requirements. These steps have been implemented.

Thank you for the opportunity to respond to this audit finding and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions at (225) 379-1270.

Sincerely,

Sherri H. LeBas, P.E.  
Secretary

Daryl G. Purpera  
December 9, 2013  
Page 2 of 2

Attachment

c: Mr. Ricky Rodriguez, CPA, LLA  
Ms. Lesha Woods, CGFM, DOTD Financial Services Administrator  
Mr. Michael Bridges, P.E., DOTD Undersecretary  
Ms. Nita Chambers, Deputy Undersecretary  
Mr. Mark St. Cyr, DOTD Audit Director  
Ms. Linda McNeil, DOTD Internal Auditor





October 21, 2013

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

Dear Mr. Purpera:

Please find below our management response to the FY 2012-2013 audit finding of "Untimely Reporting of Student Enrollment Status".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

We have a plan in place to correct this finding. The financial aid office will notify the registrar's office of the Unofficial Resignation Date of the affected students so the Registrar can update NSLDS via the National Clearinghouse. The plan is currently in effect.

Sincerely,

Cindy S. Perez  
Financial Aid Director

E. Joseph Savoie  
President

## Appendix C

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## Appendix D

### Summary Schedule of Prior Federal Audit Findings

# STATE OF LOUISIANA

## Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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### Findings Covering More Than One Federal Agency

#### **Children and Family Services, Department of: (formerly Department of Social Services)**

2010	2010	44	F-10-CC-DSS-1	Improper Employee Activity in Federal Programs
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#### **Education, Department of:**

2012	2012	21	F-12-CC-EDUC-1	Noncompliance With Office of Management and Budget Circular A-87 Cost Principles
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#### **Louisiana Workforce Commission:**

2010	2010	41	F-10-CC-LWC-1	Improper Charging of Administrative Expenditures to Federal Awards
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#### **Recovery School District:**

2011	2008	38	F-11-CC-RSD-1	Noncompliance With A-87 Payroll Certification Regulations
2009	2008	83	F-09-CC-RSD-2	Noncompliance With A-87 Payroll Certification Regulations
2009	2007	82	F-09-CC-RSD-1	Inadequate Controls Over Coding of Federal Expenditures
2008	2007	51	F-08-CC-EDUC-1	Inadequate Control Over Coding of Federal Expenditures
2009	2007	85	F-09-CC-RSD-3	Noncompliance With Federal and State Equipment Management Regulations

### U.S. Department of Agriculture

#### **Children and Family Services, Department of: (formerly Department of Social Services)**

2011	2010	40	F-11-USDA-DCFS-1	Improper Employee Activity in Federal Program
2010	2007	52	F-10-USDA-DSS-3	Disaster Supplemental Nutrition Assistance Program: Intentional Program Violations and Ineligible Benefits

#### **Public Health, Office of:**

2011	2010	43	F-11-USDA-OPH-2	Noncompliance With Special Supplemental Nutrition Program for Women, Infants, and Children Requirements
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### U.S. Department of Housing & Urban Development/Community Planning & Development

#### **Executive Department:**

2012	2012	22	F-12-HUD-EXEC-DOA-OCD-1	Community Development Block Grant Awards Identified for Grant Recovery
2012	2010	24	F-12-HUD-EXEC-DOA-OCD-2	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2011	2010	49	F-11-HUD-EXEC-DOA-OCD-1	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2010	2010	56	F-10-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Homeowner Assistance Program Awards
2012	2011	27	F-12-HUD-EXEC-DOA-OCD-3	Inadequate Recovery of Small Rental Property Program Loans
2011	2011	52	F-11-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Small Rental Property Program Loans

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561/93.575/596/713	\$18,205	Fully corrected; QC no further action needed	D-9
10.560/84.010/027	\$49,046	Partially corrected; QC unresolved; Repeat in 2013, p. 43	D-10
10.561/17.207/225/245/ 258/259/260/271/504/ 801/804/93.569	\$1,645,697	Fully corrected; QC unresolved	D-11
84.027/93.558	n/a	Partially corrected	D-12
10.559/84.027/938/93.558	n/a	No further action needed	D-13
84.010/938/93.558/97.036	\$187,868	No further action needed; QC no further action needed	D-14
84.938/97.036	\$111,020	No further action needed; QC no further action needed	D-15
84.010/938/97.036	n/a	No further action needed	D-16
10.551/561	\$12,744	Fully corrected; QC unresolved	D-17
10.551/561	\$108,655	Fully corrected; QC no further action needed	D-18
10.557	n/a	Partially corrected	D-19
14.228	\$58,279,963	Partially corrected; QC unresolved	D-20
14.228	\$1,304,466	Partially corrected; QC unresolved; Repeat in 2013, p. 32	D-21
14.228	\$1,547,795	Partially corrected; QC unresolved	D-22
14.228	\$2,145,547	Partially corrected; QC unresolved	D-23
14.228	\$33,588,190	Partially corrected; QC unresolved; Repeat in 2013, p. 35	D-24
14.228	\$1,414,541	Partially corrected; QC unresolved	D-25

# STATE OF LOUISIANA

## Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<b><u>U.S. Department of Housing &amp; Urban Development/Community Planning &amp; Development (Cont.)</u></b>				
<b>Executive Department: (Cont.)</b>				
2010	2010	55	F-10-HUD-EXEC-DOA-OCD-1	Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program
2010	2010	58	F-10-HUD-EXEC-DOA-OCD-3	Noncompliance With A-87 Allowable Cost Principles for the Road Home Program
<b>Louisiana Land Trust:</b>				
2011	2011	54	F-11-HUD-LLT-1	Unallowable Demolition Costs
2011	2011	55	F-11-HUD-LLT-2	Untimely Discontinuance of Property Maintenance
<b><u>U.S. Department of Labor</u></b>				
<b>Louisiana Workforce Commission:</b>				
2012	2007	29	F-12-USDOL-LWC-1	Inadequate Documentation for Unemployment Insurance Benefit Payments
2012	2009	31	F-12-USDOL-LWC-2	Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster
2012	2012	32	F-12-USDOL-LWC-3	Inappropriate Use of LaCarte Purchasing Card
2011	2010	57	F-11-USDOL-LWC-1	Inaccurate Federal Reporting - Workforce Investment Act Cluster
2010	2007	68	F-10-USDOL-LWC-5	Noncompliance With Record Retention Policy
2010	2009	69	F-10-USDOL-LWC-6	Weaknesses in Controls Over Remittance Processing System
<b><u>U.S. Department of Transportation</u></b>				
<b>Transportation and Development, Department of:</b>				
2012	2010	34	F-12-USDOT-DOTD-1	Inadequate Controls Over Change Order Approvals
2012	2012	35	F-12-USDOT-DOTD-2	Inadequate Controls Over Subrecipient Monitoring
2010	2009	78	F-10-USDOT-DOTD-5	Inadequate Controls Over Subrecipient Monitoring
<b><u>U.S. Department of Energy</u></b>				
<b>Natural Resources, Department of:</b>				
2012	2011	37	F-12-DOE-DNR-1	Noncompliance With Allowable Cost Principles
2011	2011	72	F-11-DOE-DNR-2	Noncompliance With Allowable Cost Principles
2011	2011	73	F-11-DOE-DNR-3	Noncompliance With Subrecipient Monitoring Compliance Requirement
<b><u>U.S. Department of Education</u></b>				
<b>Delgado Community College:</b>				
2012	2012	40	F-12-ED-DCC-1	Misappropriation of Federal Work-Study Program Funds

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
14.228	\$755,587	Fully corrected; QC no further action needed	D-26
14.228	\$1,840,977	Fully corrected; QC no further action needed	D-27
14.228	\$45,721	Fully corrected; QC unresolved	D-28
14.228	\$9,737	Fully corrected; QC unresolved	D-29
17.225	\$29,004	Fully corrected; QC resolved	D-30
17.258/259/260/278	n/a	Not corrected; Repeat in 2013, p. 37	D-31
17.278	n/a	Fully corrected	D-32
17.258/259/260	n/a	Fully corrected	D-33
17.225	\$205,616	Partially corrected; QC unresolved	D-34
17.225	n/a	Fully corrected	D-35
20.205	n/a	Not corrected; Repeat in 2013, p. 39	D-36
20.205/219	\$83,575	Fully corrected; QC resolved	D-37
20.205/219	n/a	Fully corrected	D-38
81.041	\$68,721	Fully corrected; QC resolved	D-39
81.041	\$728,536	Fully corrected; QC resolved	D-40
81.041	\$2,270,492	Fully corrected; QC no further action needed	D-41
84.033	\$26,694	Fully corrected; QC unresolved	D-42

# STATE OF LOUISIANA

## Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<b><u>U.S. Department of Education (Cont.)</u></b>				
<b>Education, Department of:</b>				
2011	2007	81	F-11-ED-EDUC-1	Noncompliance With Federal and State Equipment Management Regulations
<b>Grambling State University:</b>				
2012	2012	46	F-12-ED-GSU-1	Federal Work-Study
2012	2009	47	F-12-ED-GSU-2	Return of Title IV Funds
2008	2007	89	F-08-ED-GSU-5	Federal Work-Study
<b>Louisiana State University - Eunice:</b>				
2012	2012	42	F-12-ED-LSUE-1	Improper Purchases Made With University Procurement Cards
<b>Northeast Louisiana Technical College: (merged with Louisiana Delta Community College)</b>				
2011	2011	83	F-11-ED-NELTC-1	Late Return of Pell Grant Funds
<b>Recovery School District:</b>				
2011	2007	84	F-11-ED-RSD-2	Inadequate Controls Over Payroll
2010	2008	88	F-10-ED-RSD-2	Noncompliance with A-87 Payroll Certification Regulations
2008	2007	82	F-08-ED-EDUC-9	Theft of Computers - Recovery School District
2007	2007	77	F-07-ED-EDUC-5	Inadequate Controls Over Movable Property - Recovery School District
<b>South Louisiana Community College: (merged with Acadiana Technical College)</b>				
2012	2008	38	F-12-ED-ATC-1	Late Return of Federal Pell Grant Program Funds
2011	2008	79	F-11-ED-ATC-4	Weakness Over Return of Federal Pell Grant Program Funds
<b>University of Louisiana at Lafayette:</b>				
2012	2011	44	F-12-ED-ULL-1	Late Return of Federal Direct Loan Program Funds
<b><u>U.S. Department of Health and Human Services</u></b>				
<b>Children and Family Services, Department of: (formerly Department of Social Services)</b>				
2012	2012	49	F-12-HHS-DCFS-1	Control Weakness Over Temporary Assistance for Needy Families Work Verification Plan
2012	2012	51	F-12-HHS-DCFS-2	Fraudulent Billings by Daycare Owner
2011	2011	99	F-11-HHS-DCFS-2	Ineligible Payments in the Child Care Cluster
2011	2011	100	F-11-HHS-DCFS-3	Noncompliance With TANF Eligibility Requirements
2010	2010	101	F-10-HHS-DSS-6	Ineligible Payments in the Temporary Assistance for Needy Families Program

(Continued)



CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.027/938/940	n/a	Partially corrected	D-43
84.033	\$195	Fully corrected; QC resolved	D-44
84.063/268	\$1,972	Partially corrected; QC resolved; Repeat in 2013, p. 45	D-45
84.033	\$3,068	Fully corrected; QC resolved	D-46
84.042/047	\$159,167	Fully corrected; QC resolved	D-47
84.063	n/a	Fully corrected	D-48
84.027/938	\$2,648	Partially corrected; QC unresolved	D-49
84.027/367/391/392	n/a	No further action needed	D-50
84.938	n/a	No further action needed	D-51
84.938	n/a	No further action needed	D-52
84.063	n/a	Partially corrected; Repeat in 2013, p. 48	D-53
84.063	\$4,423	Fully corrected; QC resolved	D-54
84.268	n/a	Fully corrected	D-55
93.558/714	n/a	Partially corrected; Repeat in 2013, p. 53	D-56
93.575/596/713	\$16,405	Fully corrected; QC unresolved	D-57
93.575/596/713	\$26,093	Fully corrected; QC resolved	D-58
93.558/714/716	\$35,893	Partially corrected; QC unresolved	D-59
93.558	\$6,274	Partially corrected; QC unresolved	D-60

# STATE OF LOUISIANA

## Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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### U.S. Department of Health and Human Services (Cont.)

#### Health and Hospitals, Department of:

2012	2012	52	F-12-HHS-DHH-1	Improper Payments to Case Management Services Provider
2012	2008	54	F-12-HHS-DHH-2	Improper Payments to Non-Emergency Medical Transportation Service Provider
2012	2012	55	F-12-HHS-DHH-3	Improper Payments to Waiver Services Provider
2011	2011	102	F-11-HHS-DHH-1	Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers
2008	2008	108	F-08-HHS-DHH-4	Inadequate Internal Control Over Cooperative Endeavor Agreements

#### Louisiana State University - Health Care Services Division - Medical Center of Louisiana at New Orleans:

2012	2012	57	F-12-HHS-LSUHCSD-1	Insufficient Support for Eligibility Determinations in the HIV Care Formula Grant Program
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#### Louisiana Workforce Commission:

2011	2011	107	F-11-HHS-LWC-4	Inaccurate Federal Reporting - Community Services Block Grant
2010	2010	99	F-10-HHS-LWC-8	Inadequate Subrecipient Monitoring for the Community Services Block Grant

#### Public Health, Office of

2012	2012	59	F-12-HHS-OPH-1	Inadequate Subrecipient Monitoring
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### U.S. Department of Homeland Security

#### Executive Department:

2012	2012	61	F-12-DHS-EXEC-DOA-OCD-4	Unsupported Hazard Mitigation Grant Program Project Costs
2012	2012	62	F-12-DHS-EXEC-DOA-OCD-5	Untimely Review of Hazard Mitigation Grant Program Recovery Status

#### Homeland Security and Emergency Preparedness, Governor's Office of:

2012	2011	64	F-12-DHS-GOHSEP-1	Inadequate Monitoring of Hazard Mitigation Payments
2012	2012	66	F-12-DHS-GOHSEP-2	Noncompliance With Subrecipient Monitoring Requirements
2006	2006	87	F-06-DHS-MIL/GOHSEP-1	Noncompliance With Procurement and Suspension and Debarment Requirements

#### Transportation and Development, Department of:

2011	2010	116	F-11-DHS-DOTD-4	Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)
2010	2010	105	F-10-DHS-DOTD-6	Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)

(Concluded)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.778	\$3,892	Fully corrected; QC unresolved	D-61
93.778	\$12,060	Partially corrected; QC resolved; Repeat in 2013, p. 60	D-62
93.778	\$43,536	Partially corrected; QC unresolved; Repeat in 2013, p. 62	D-63
93.778	\$2,354,795	Fully corrected; QC unresolved	D-64
93.779	\$335,000	Partially corrected; QC unresolved	D-65
93.917	\$67,000	Fully corrected; QC unresolved	D-66
93.710	n/a	No further action needed	D-67
93.569/710	n/a	Fully corrected	D-68
93.917	\$130,642	Partially corrected; QC unresolved	D-69
97.039	\$27,721	Partially corrected; QC unresolved	D-70
97.039	\$957,607	Partially corrected; QC unresolved	D-71
97.039	n/a	Fully corrected	D-72
97.036/039/067	n/a	Fully corrected	D-73
97.036	\$264,912	Fully corrected; QC no further action needed	D-74
97.036	\$98,090	Fully corrected; QC unresolved	D-75
97.036	\$3,163	Fully corrected; QC unresolved	D-76

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-10-CC-DSS-1**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Improper Employee Activity in Federal Programs**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 44

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Health and Human Services

CFDA Number(s): 10.551/561/93.575/596/713

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 18,205

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

The collection of fraud amounts has been referred to the DCFS Fraud & Recovery unit. Employees involved have either resigned or have been dismissed. Of the \$18,205 questioned, \$11,038 has been collected.

Paid \$9,977 on 08/03/2012 on Audit # Ref CIN A-06-11-15276

No further action is needed since two years have passed since the finding was submitted to the Federal Clearinghouse and the Federal agency is not currently following up with DCFS.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Each employee of DCFS as a new hire and then annually beginning January 1 with a deadline of January 31 of each year must sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS Policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances). The form states in-part, "By signing below I acknowledge that I have read and understand DCFS Policy regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances. Specifically, " I understand that I am

prohibited from taking any action on my own personal public assistance case, a case involving an immediate family member, friend, or social acquaintance of myself".

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Phone Number: 225-342-7083

*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-CC-EDUC-1**

Entity's Name: **Education, Department of**

Finding Title: **Noncompliance With Office of Management and Budget Circular A-87  
Cost Principles**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 21

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Education

CFDA Number(s): 10.560/84.010/027

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 49,046

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

In the letter we received from the USDOE (audit control number 0612312752) states that the agency did concur with the recommendation seeking recovery and at the present time they do not require any further corrective action on the part of LDOE. LDOE has taken the necessary steps to address the outstanding issue. The amount of \$5,005 was paid in July 2013. It was returned based on a preliminary departmental decision within the meaning of Section 452 of the General Education Provision Act. We are waiting on information from USDA and Office of Special Education and Rehabilitative Services on the remaining questioned costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The deparment has improved its internal controls to ensure the correct distribution of salaries and wages to federal programs are being done, so the procedural aspect of the finding is considered resolved and closed regarding the federal program 84.010.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-10-CC-LWC-1**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Improper Charging of Administrative Expenditures to Federal Awards**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 41

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Labor; U.S. Department of Health and Human Services

CFDA Number(s): 10.561/17.207/225/245/258/259/260/271/504/801/804/93.569

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 1,645,697

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

U.S. Department of Labor allowed \$1,605,585 as shown in final determination letters dated 12/18/2012 and 09/2011.  
U.S. Department of Health and Hospitals has not provided a response to \$1,883 pertaining to CSBG. The balance of \$38,226  
was verbally allowed and an unsigned copy of the audit response was provided by USDA.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Developed method to monitor changes in local office staffing. Will review staffing periodically and update allocation  
table accordingly. USDOL officially accepted corrective action taken.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-11-CC-RSD-1**

Entity's Name: **Recovery School District**

Finding Title: **Noncompliance With A-87 Payroll Certification Regulations**

Single Audit Report Year: 2011

Initial Year of Finding: 2008

Page Number (from Single Audit report): 38

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Health and Human Services

CFDA Number(s): 84.027/93.558

"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.

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Status of Finding **Partially Corrected**

Provide a description of the finding status.

All time certifications are completed by the close of the grant year.

This finding should be fully resolved in the future.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-09-CC-RSD-2**

Entity's Name: **Recovery School District**

Finding Title: **Noncompliance With A-87 Payroll Certification Regulations**

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Page Number (from Single Audit report): 83

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Education; U.S. Department of Health and Human Services

CFDA Number(s): 10.559/84.027/938/93.558

"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.  
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Status of Finding **No Further Action Needed**

Provide a description of the finding status.  
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;  
the federal agency or pass-through entity is not currently following up on the audit finding; and a management decision  
was not issued.  
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**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-09-CC-RSD-1**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Coding of Federal Expenditures**

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Page Number (from Single Audit report): 82

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Health and Human Services; U.S. Department of Homeland Security

CFDA Number(s): 84.010/938/93.558/97.036

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 187,868

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Two years have passed since the audit report in which the questioned costs occurred was submitted to the Federal clearinghouse; the federal agency or pass-through entity 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.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the federal agency or pass-through entity is not currently following up on the audit finding; and a management decision was not issued.

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**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-08-CC-EDUC-1**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Control Over Coding of Federal Expenditures**

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 51

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Homeland Security

CFDA Number(s): 84.938/97.036

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 111,020

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Two years have passed since the audit report in which the questioned costs occurred was submitted to the Federal clearinghouse; the federal agency or pass-through entity 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.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the federal agency or pass-through entity is not currently following up on the audit finding; and a management decision was not issued.

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**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-09-CC-RSD-3**

Entity's Name: **Recovery School District**

Finding Title: **Noncompliance With Federal and State Equipment Management Regulations**

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Page Number (from Single Audit report): 85

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Homeland Security

CFDA Number(s): 84.010/938/97.036

"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.

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Status of Finding **No Further Action Needed**

Provide a description of the finding status.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;  
the federal agency or pass-through entity is not currently following up on the audit finding; and a management decision  
was not issued.

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**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-11-USDA-DCFS-1**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Improper Employee Activity in Federal Program**

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 40

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 12,744

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Fraud & Recovery has collected \$5,556 of the \$12,744 in question.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Each employee of DCFS, as a new hire and then annually beginning January 1 with a deadline of January 31 of each  
year must sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS policy Regarding  
Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances). Fraud &  
Recovery has developed a report that is produced monthly that identifies all DCFS employees who receive  
Supplemental Nutrition Assistance program (SNAP), Child Care Assistance Program (CCAP), and Family

Independence Temporary Assistance Program (FITAP). New cases are reviewed for eligibility by parish office staff

and any case identified of as suspected fraud is returned to Fraud and Recovery for investigation.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-10-USDA-DSS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Disaster Supplemental Nutrition Assistance Program: Intentional Program Violations and Ineligible Benefits**

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 108,655

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

The Fraud & Recovery unit has continued to pursue collection of ineligible benefits received by employees as a result of  
Hurricanes Katrina, Gustav and Ike. The current amount owed to the agency is \$50,533.04 for Hurricane Katrina  
and \$5,281.01 for Hurricanes Gustav and Ike.

No further action is needed since two years have passed since the finding was submitted to the Federal Clearinghouse  
and the Federal agency is not currently following up with DCFS.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Each employee of DCFS, as a new hire and then annually beginning January 1 with a deadline of January 31 of each  
year must sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS policy Regarding  
Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances). Fraud &  
Recovery has developed a report that is produced monthly that identifies all DCFS employees who receive  
Supplemental Nutrition Assistance program (SNAP), Child Care Assistance Program (CCAP), and Family

Independence Temporary Assistance Program (FITAP). New cases are reviewed for eligibility by parish office staff

and any case identified of as suspected fraud is returned to Fraud and Recovery for investigation.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-11-USDA-OPH-2**

Entity's Name: **Public Health, Office of**

Finding Title: **Noncompliance With Special Supplemental Nutrition Program for Women, Infants, and Children Requirements**

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 43

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.557

"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.

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Status of Finding **Partially Corrected**

Provide a description of the finding status.

The finding is still open; a new update will be entered into the ME tool with a request for closure of the finding.

Collection notices have been sent to all of the vendors with balance due. To date, total collection is \$185,733.27. There are still three inactive vendors who have left the program with a balance due. There is one active vendor who owes \$1,609.31; the vendor has indicated that he will settle his balance due by end of month.

This finding is replacing finding# F-10-USDA-OPH-1 which contained the finding regarding lack of one-to-one

reconciliation of Food Instruments but also contained other findings that were resolved.

This finding from FY 2011 added new non-compliance items along with the one-to-one reconciliation from FY 2010.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-HUD-EXEC-DOA-OCD-1**

Entity's Name: **Executive Department**

Finding Title: **Community Development Block Grant Awards Identified for Grant Recovery**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 22

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 58,279,963

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

OCD/DRU has a Recapture and Recovery process in place, which complies with the requirements and expectations of HUD. OCD/DRU is processing files identified for grant recovery through its Recapture/Recovery process in accordance with Recovery procedures. OCD/DRU ultimately expects to get to zero disallowed costs through this recovery process.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to become compliant and continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance thereby negating the need for recapture of grant funds. OCD/DRU will continue to follow its policies and procedures in pursuing grant recovery.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-HUD-EXEC-DOA-OCD-2**

Entity's Name: **Executive Department**

Finding Title: **Inadequate Grant Recovery of Homeowners Assistance Program Awards**

Single Audit Report Year: 2012

Initial Year of Finding: 2010

Page Number (from Single Audit report): 24

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 1,304,466

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.  
OCD/DRU does not agree with the finding or the amount of questioned costs reported in the finding since it has a  
grant recovery process in place and does not consider a grant applicant noncompliant simply because the applicant has  
not provided OCD/DRU the requested information.

Status of Finding **Partially Corrected**

Provide a description of the finding status.  
OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to  
to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant  
applicants. OCD continues to follow its policies and procedures to determine homeowner compliance with Road Home  
covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance  
in efforts to assist award recipients become compliant as recently demonstrated by HUD's July 26, 2013 approval of  
three Action Plan Amendments (58, 59 &60) providing for unmet needs or additional assistance necessary to allow  
applicants to return home. OCD has set a Nov. 25, 2013 compliance deadline date and is pursuing grant recovery.

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*Revised 2012*



**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-11-HUD-EXEC-DOA-OCD-1**

Entity's Name: **Executive Department**

Finding Title: **Inadequate Grant Recovery of Homeowners Assistance Program Awards**

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 49

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 1,547,795

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.  
OCD/DRU does not agree with the finding or the amount of questioned costs reported in the finding since it has a  
grant recovery process in place and does not consider a grant applicant noncompliant simply because the applicant has  
not provided OCD/DRU the requested information.

Status of Finding **Partially Corrected**

Provide a description of the finding status.  
OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to  
to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant  
applicants. OCD continues to follow its policies and procedures to determine homeowner compliance with Road Home  
covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance  
in efforts to assist award recipients become compliant as recently demonstrated by HUD's July 26, 2013 approval of  
three Action Plan Amendments (58, 59 &60) providing for unmet needs or additional assistance necessary to allow  
applicants to return home. OCD has set a Nov. 25, 2013 compliance deadline date and is pursuing grant recovery.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-10-HUD-EXEC-DOA-OCD-2**

Entity's Name: **Executive Department**

Finding Title: **Inadequate Recovery of Homeowner Assistance Program Awards**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 56

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 2,145,547

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.  
OCD/DRU does not agree with the finding or the amount of questioned costs reported in the finding since it has a  
grant recovery process in place and does not consider a grant applicant noncompliant simply because the applicant has  
not provided OCD/DRU the requested documentation.

Status of Finding **Partially Corrected**

Provide a description of the finding status.  
OCD/DRU is exercising due diligence in its continuing efforts to provide assistance to homeowners to enable them to  
to return home and to become compliant while recognizing the need to recapture grant funds from noncompliant  
applicants. OCD continues to follow its policies and procedures to determine homeowner compliance with Road Home  
covenants, continues to work with HUD to modify program regulations/requirements to resolve issues of noncompliance  
in efforts to assist award recipients become compliant as recently demonstrated by HUD's July 26, 2013 approval of  
three Action Plan Amendments (58, 59 &60) providing for unmet needs or additional assistance necessary to allow  
applicants to return home. OCD has set a Nov. 25, 2013 compliance deadline date and is pursuing grant recovery.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-HUD-EXEC-DOA-OCD-3**

Entity's Name: **Executive Department**

Finding Title: **Inadequate Recovery of Small Rental Property Program Loans**

Single Audit Report Year: 2012

Initial Year of Finding: 2011

Page Number (from Single Audit report): 27

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 33,588,190

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Pursuant to OCD's response to LLA dated 3/21/13, OCD concurred that 425 files totaling \$33,588,190 were  
noncompliant at the commencement of the LLA's audit. However, by the conclusion of that audit, that amount had been  
reduced to 349 files totaling \$28,758,980. Furthermore, that population has since be reduced to 241 files totaling  
\$17,707,332. These 241 have been transferred to the Noncompliance Mitigation team for processing.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The Small Property Program (SRPP) has developed the loan recovery (aka Non Compliance Mitigation) policy and  
process for implementation. An IT system has been developed and was deployed on 5/16/13 to process noncompliant  
files. An Executive Compliance Committee has been formed; responsible for the review of files and making  
recommendations regarding the disposition of noncompliant files. A Non-Compliance Guide has been developed and

and periodic meeting with staff are conducted to update the Guide. The Program continues to provide assistance to  
noncompliant property owners in an effort to bring them into compliance thereby negating the need for recovery.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-11-HUD-EXEC-DOA-OCD-2**

Entity's Name: **Executive Department**

Finding Title: **Inadequate Recovery of Small Rental Property Program Loans**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 1,414,541

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Pursuant to OCD's response to LLA dated 2/17/11, OCD concurred that seventeen (17) files totaling \$1,414,541 were noncompliant at the commencement of the LLA's audit. However, by the conclusion of that audit and at the time of OCD's response, that amount was reduced to eleven files totaling \$1,276,931.31. Furthermore, this fail population is currently at eleven files totaling \$996,454.15. These eleven files have been transferred to the Noncompliance Mitigation team for further processing.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The Small Rental Property Program (SRPP) has developed the loan recovery (aka Non Compliance Mitigation) policy and process for implementation. An IT system has been developed and deployed on 5/16/13 to process noncompliant files. An Executive Compliance Committee (ECC) has been formed; responsible for the review of files and making recommendations regarding the disposition of noncompliant files. A Non-Compliance Mitigation Guide has been developed and periodic meetings with staff are conducted to update the Guide. The Program continues to provide assistance to noncompliant property owners in an effort to bring them into compliance thereby negating the need for recovery.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-10-HUD-EXEC-DOA-OCD-1**

Entity's Name: **Executive Department**

Finding Title: **Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 755,587

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Pursuant to OCD's response to LLA dated 2/17/11, OCD concurred that a DOB occurred on these five properties resulting in overpayments totaling \$263,260.11. Four of the five properties have been flagged for recapture under HAP. A portion of the amount related to Property 4, \$338.78, was not recaptured due to a minor administrative miscalculation. Therefore, "Property 4" is flagged for recovery in SRPP for the amount of \$338.78.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Corrective actions were implemented to resolve the finding, such as, performing data analytics on all active properties in the Homeowner Assistance Program (HAP) and Small Rental Property Program (SRPP) to identify any other duplicate benefits paid from both programs. In addition to a 100% SRPP Anti-Fraud, Waste and Abuse (AFWA) review at application, SRPP AFWA also conducts a 100% review of all SRPP files prior to Pre-Closing. SRPP AFWA maintains a master list of all known or potential duplicate property addresses. A title search is completed at the benefit determination

stage where SRPP checks for recordation of HAP covenants. An updated title search is also completed before scheduling a closing again checking for recordation of HAP covenants.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-10-HUD-EXEC-DOA-OCD-3**

Entity's Name: **Executive Department**

Finding Title: **Noncompliance With A-87 Allowable Cost Principles for the Road Home Program**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 58

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 1,840,977

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

OCD requested additional documentation or justification from contractors. OCD reviewed the additional information and determined that \$1,540,492 has been adequately supported, is in accordance with the contract and is a reasonable program expense. The remaining \$300,485 was disallowed by OCD and credit memos were issued or current invoices were short paid.

No Further Action Needed as per OMB Circular A-133 Section 315(b)(4) - two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse, Federal agency is not currently following up on the finding, and no management decision issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

All corrective actions necessary to resolve the finding have been taken.

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Phone Number: (225) 219-9531

*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-11-HUD-LLT-1**

Entity's Name: **Louisiana Land Trust**

Finding Title: **Unallowable Demolition Costs**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 54

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 45,721

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

The "Status of Questioned Cost" will remain "Unresolved" until such time as a determination is received from the Federal Agency.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

The program has been closed out and all questioned cost have been returned to OCD.

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Phone Number: 225-395-0789

*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-11-HUD-LLT-2**  
Entity's Name: **Louisiana Land Trust**  
Finding Title: **Untimely Discontinuance of Property Maintenance**

Single Audit Report Year: 2011  
Initial Year of Finding: 2011  
Page Number (from Single Audit report): 55  
Federal Grantor Agency(s): U.S. Department of Housing & Urban Development  
CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 9,737

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

The "Status of Questioned Cost" will remain "Unresolved" until such time as a determination is received from the Federal Agency.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

This item has been fully corrected with the passage of Non-Substantial - APA #57 Revisions to the First Allocation  
APA 20 - Road Home Property Disposition and Redevelopment Process which allows LLT to continue to pay for  
disposition cost after transfer for up to 30 days "to ensure proper recordation, transfer, maintenance cessation and  
other close out activities." The same provision was added to APA #21 for the Second Allocation.

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*Revised 2012*



**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-USDOL-LWC-1**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Inadequate Documentation for Unemployment Insurance Benefit Payments**

Single Audit Report Year: 2012

Initial Year of Finding: 2007

Page Number (from Single Audit report): 29

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 29,004

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

U.S. Department of Labor has allowed \$29,004 as shown in the Final Determination Letter dated October 22, 2013.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

U.S. Department of Labor accepted corrective action as shown in the Final Determination Letter of October 22, 2013.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-USDOL-LWC-2**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster**

Single Audit Report Year: 2012

Initial Year of Finding: 2009

Page Number (from Single Audit report): 31

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.258/259/260/278

"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.

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Status of Finding **Not Corrected**

Provide a description of the finding status.

Limited funding has stalled implementation of corrective action plan. Program operators have decided to change monitoring efforts to include desk reviews instead of on-sight visits until funding become available to expand uni  
resources.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-USDOL-LWC-3**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Inappropriate Use of LaCarte Purchasing Card**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 32

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.278

"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.

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Status of Finding **Fully Corrected**

Provide a description of the finding status.

The agency's internal controls found and corrected an inappropriate purchase made with a Pcard.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-11-USDOL-LWC-1**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Inaccurate Federal Reporting - Workforce Investment Act Cluster**

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 57

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.258/259/260

"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.

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Status of Finding **Fully Corrected**

Provide a description of the finding status.

Additional steps were taken to strengthen internal controls by adding additional approval steps in the process.

The grant is closed so no further action can be implemented.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-10-USDOL-LWC-5**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Noncompliance With Record Retention Policy**

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Page Number (from Single Audit report): 68

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 205,616

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

The final determination letter failed to address the questioned costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The state has changed the method that employers use to file quarterly wage reports. As of January 2012, employees are required to file their wage records by paper or electronically. The reports are then stored on the system and are retrievable.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-10-USDOL-LWC-6**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Weaknesses in Controls Over Remittance Processing System**

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Page Number (from Single Audit report): 69

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

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Status of Finding **Fully Corrected**

Provide a description of the finding status.

Additional staff has been added and procedures implemented to ensure employer accounts are updated with payroll information within 15 business days of the quarterly due date.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-USDOT-DOTD-1**

Entity's Name: **Transportation and Development, Department of:**

Finding Title: **Inadequate Controls Over Change Order Approvals**

Single Audit Report Year: 2012

Initial Year of Finding: 2010

Page Number (from Single Audit report): 34

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.  
n/a

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Status of Finding **Not Corrected**

Provide a description of the finding status.  
The Project Engineer has obtained the required FHWA signatures. The LADOTD Headquarters Construction section  
is taking additional measures to keep this from happening again. These measures include communication via email to  
each Project Engineer reminding them of department policy that the FHWA is required to approve Category 1 and 2  
change orders on Federal oversight project. In addition, the Project Engineers will be reminded verbally in the  
statewide Shade Tree meetings that they were required to attend in January, 2013.

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Preparer's Name: \_\_\_\_\_

Preparer's E-mail Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-USDOT-DOTD-2**

Entity's Name: **Transportation and Development, Department of:**

Finding Title: **Inadequate Controls Over Subrecipient Monitoring**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 35

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205/219

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 83,575

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.  
LADOTD has obtained the required supporting payment documentation from the subrecipient to substantiate the  
payment.  
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Status of Finding **Fully Corrected**

Provide a description of the finding status.  
The communication of award information to Subrecipients is being revised to include the required instructions in new  
Vendor/State Agreements. As older agreements expire and are replaced with the new template this issue will be  
resolved. The required documentation to support the disbursement of Safe Routes to Schools has been received. The  
Construction Audit/Estimates Engineer has ensured that procedures are in place to meet the 60 day requirement.  
The collection of subrecipient data through the DOTD Financial Services AFR portal has improved the compilation of  
Subrecipient data for inclusion in the report. The definition of vendor vs. subrecipient and the need for program mgrs.  
to use substantiating resources to confirm that all Subrecipients are included continues to be a highlight in AFR training.  
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Preparer's Name: \_\_\_\_\_

Preparer's E-mail Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_



**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-10-USDOT-DOTD-5**

Entity's Name: **Transportation and Development, Department of:**

Finding Title: **Inadequate Controls Over Subrecipient Monitoring**

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Page Number (from Single Audit report): 78

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205/219

"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

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Status of Finding **Fully Corrected**

Provide a description of the finding status.  
The collection of subrecipient data through the AFR portal has improved the compilation of subrecipients for inclusion in  
the report. The necessity on the part of program managers to use substantiating resources to confirm that all  
subrecipients are included will continue to be a highlight in annual AFR training to ensure that 100% of subrecipients are  
reported. Financial Services continues to provide training and notifications to program managers reminding them of the  
importance of timely and accurate subrecipient information to be entered into the AFR Portal and reported in the

Annual Financial Report.

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Preparer's Name: \_\_\_\_\_

Preparer's E-mail Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-DOE-DNR-1**

Entity's Name: **Natural Resources, Department of**

Finding Title: **Noncompliance With Allowable Cost Principles**

Single Audit Report Year: 2012

Initial Year of Finding: 2011

Page Number (from Single Audit report): 37

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 68,721

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

DNR charged office rent directly to the State Energy Program while also including a portion of the office rent in the federal indirect cost pool. The questioned costs were removed from the grant expenditures and were not reimbursed by the grantor.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Effective for FY 2013, corrective action was taken and indirect cost procedures were modified to exclude rent calculations when rent is charged directly to the grant.

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**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-11-DOE-DNR-2**

Entity's Name: **Natural Resources, Department of**

Finding Title: **Noncompliance With Allowable Cost Principles**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 72

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 728,536

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

DNR charged office rent totaling \$68,721 [including \$48,105 in America Reinvestment and Recovery Act (ARRA) funds]  
directly to the State Energy program (CFDA 81.041) while also including a portion of the office rent in the  
federal indirect cost pool. DNR also charged \$659,815 (including \$422,369 in ARRA funds) in direct payroll charges and  
related benefits that were not supported with payroll certifications. The questioned costs were removed from the grant  
expenditures and were not reimbursed by the grantor.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Effective for FY 2013, indirect cost procedures were modified to exclude rent calculations when rent is charged directly to the  
grant. Regarding payroll certifications, effective with the pay period that began February 20, 2012, certification requirements  
were put in place to address this problem. Furthermore, as of Dec. 7, 2012, procedures were updated to require quarterly  
reconciliations between allocated hours and actual hours worked per the certification.

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**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-11-DOE-DNR-3**

Entity's Name: **Natural Resources, Department of**

Finding Title: **Noncompliance With Subrecipient Monitoring Compliance Requirement**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 73

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 2,270,492

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

DNR did not ensure that its subrecipients under the State Energy Program (SEP) minimized the time between the  
transfer of federal funds from DNR and the disbursement of funds by the subrecipient. This resulted in questioned  
costs of \$2,270,492. As of March 15, 2012, all advanced payments had either been returned or the recipients have  
provided documentation which verifies the eligibility and appropriateness of the expenditure of the advances.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Procedures have been revised to prohibit advances without commitments of timely expenditure and specific follow-up  
monitoring. Also, appropriate staff have been instructed to properly identify the titles of and assign the CFDA number at the  
time of the sub-awards. Furthermore, all agreements with sub-recipients of amounts over \$500,000 have been amended to  
include the audit requirements of OMB Circular A-133, and procedures are in place to review these audits to determine  
whether corrective action is needed.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-ED-DCC-1**

Entity's Name: **Delgado Community College**

Finding Title: **Misappropriation of Federal Work-Study Program Funds**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 40

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.033

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 26,694

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Unresolved-claim for reimbursement filed and being reviewed  
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Status of Finding **Fully Corrected**

Provide a description of the finding status.

Fully Corrected-corrective action taken  
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Preparer's Name: Ronald Russo

Preparer's E-mail Address: rrusso@dcc.edu

Phone Number: 504.762.3052

*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-11-ED-EDUC-1**

Entity's Name: **Education, Department of**

Finding Title: **Noncompliance With Federal and State Equipment Management Regulations**

Single Audit Report Year: 2011

Initial Year of Finding: 2007

Page Number (from Single Audit report): 81

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/938/940

"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.

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Status of Finding **Partially Corrected**

Provide a description of the finding status.

In a letter received August 1 2013 from the USDOE (ACN 06-11-210696) the acting assistant secretary finds  
that the corrective actions taken by LDOE were sufficient to address the deficiencies auditors identified in the above  
findings for 84.027 and considers the audit finding resolved and closed. The recommendation does not pertain to either  
84.940 Hurrican Katrina Foreign Contributions or 84.938 Hurricane Education Recovery Act - Immediate Aid to  
Restart School Operations

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Phone Number: 225-342-3721

*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-ED-GSU-1**

Entity's Name: **Grambling State University**

Finding Title: **Federal Work-Study**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 46

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.033

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 195

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Students are not allowed nor approved to work during scheduled classes. The University's payroll upgrade in fiscal  
year 2012 inadvertently turned the control feature off to prevent students from working. The questioned cost (\$195)  
was returned to the Department of Education by direct deposit.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

The University's student payroll control feature was re-installed and no more violations have occurred. The Payroll Manager  
will continue to monitor this control feature after future upgrades.

Preparer's Name: Moroline Washington

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Phone Number: 318-274-6409

*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-ED-GSU-2**

Entity's Name: **Grambling State University**

Finding Title: **Return of Title IV Funds**

Single Audit Report Year: 2012

Initial Year of Finding: 2009

Page Number (from Single Audit report): 47

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063/268

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 1,972

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

An 100% audit of all Return of Title IV calculation resulted in corrected last day of attendance for all students and  
return of PELL and Direct Loan funds to COD and G5.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The new Return of Title IV policy (#43103) addresses the issue of attendance and Title IV funds. The Financial  
Aid office updates attendance prior to Title IV funds being disbursed to the student.

Preparer's Name: Sherita Robertson

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Phone Number: 318-274-6439

*Revised 2012*



**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: F-08-ED-GSU-5

Entity's Name: Grambling State University

Finding Title: Federal Work-Study

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 89

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.033

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 3,068

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Students received improper payments for hours worked and timesheet violations of the Federal Work-Study Program.  
This was the result of students being allowed to work while scheduled to be in class and timesheets hours did not agree with  
hours worked. The U S Department of Education conducted a 100% file review of the students that received Federal Work-  
Study during 2007-2008. The final determination letter date March 31, 2011, required the University to repay the Federal  
Work-Study Program, \$30,862.00.

Status of Finding Fully Corrected

Provide a description of the finding status.

The University repaid the Federal Work-Study Program, \$ 30,862 on April 17, 2013. A 100 percent automation of student  
timesheet and approval process was completed. The electronic implementation included students entering their worked hours,  
supervisors approval and the payroll control feature to prevent students from working when scheduled to be in class.

Preparer's Name: Marline S Washington

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**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-ED-LSUE-1**

Entity's Name: **Louisiana State University - Eunice**

Finding Title: **Improper Purchases Made With University Procurement Cards**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 42

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.042/047

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 159,167

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Upon discovery of the fraud, LSU Eunice notified the U.S. Department of Education that the university would not draw  
down funds through G5 for any actual expenditures other than salaries and fringe benefits. By not drawing down funds  
for actual expenditures owed to LSU Eunice from the Department of Education, LSU Eunice paid back the questioned  
costs to the Federal Agency. A determination letter was received from the Department of Education stating that the  
finding is considered resolved.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

The University has implemented additional procedures to provide more effective oversight of procurement card  
purchases. A follow-up audit regarding the procurement card purchasing process was completed and the results  
verified that management's action plans were properly implemented and have addressed the issues noted in the audit.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: F-11-ED-NELTC-1

Entity's Name: Northeast Louisiana Technical College

Finding Title: Late Return of Pell Grant Funds

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 83

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.  
Not Applicable

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Status of Finding Fully Corrected

Provide a description of the finding status.

An automated financial aid processing system was fully implemented in the Fall of 2012. The system is set up so that there is one person responsible for running return to Title IV reports and processes. Student data is pulled and returns are calculated according to withdrawal statuses and last dates of attendance in the system.

A financial aid lead was given the responsibility of running processes and coordinating with finance to return funds in a timely manner. The campus financial aid advisors have no direct responsibilities with return to Title IV.

All financial aid staff has participated in training with the Department of Education on the fundamentals of Title IV administration. Local training is ongoing and continuous as needs arise.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-11-ED-RSD-2**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Payroll**

Single Audit Report Year: 2011

Initial Year of Finding: 2007

Page Number (from Single Audit report): 84

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/938

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 2,648

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

RSD had previously been in contact with USDOE, but has not received any final resolution. RSD will contact  
USDOE again to get a status update.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

Principals are now required to submit a bi-weekly update roster of all school staff which is compared to current staff  
on record with payroll. There has also been a continued emphasis placed on Principals to notify payroll of all  
separtations. There has also been a increased emphasis on the requirement to attach leave slips to timesheets prior to  
time sheet approval as well as the need to delegate authority for approving timesheets when supervisors are absent.  
Finally, the RSD has required PAR forms must be completed and properly approved prior to any moves being entered  
into payroll.

Preparer's Name: Casey Ryan

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Phone Number: 504-373-6200 ext. 20144

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-10-ED-RSD-2**

Entity's Name: **Recovery School District**

Finding Title: **Noncompliance with A-87 Payroll Certification Regulations**

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Page Number (from Single Audit report): 88

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/367/391/392

"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.

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Status of Finding **No Further Action Needed**

Provide a description of the finding status.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;  
the federal agency or pass-through entity is not currently following up on the audit finding; and a management decision  
was not issued.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-08-ED-EDUC-9**

Entity's Name: **Recovery School District**

Finding Title: **Theft of Computers - Recovery School District**

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 82

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.938

"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.

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Status of Finding **No Further Action Needed**

Provide a description of the finding status.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;  
the federal agency or pass-through entity is not currently following up on the audit finding; and a management decision  
was not issued.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-07-ED-EDUC-5**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Movable Property - Recovery School District**

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Page Number (from Single Audit report): 77

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.938

"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.

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Status of Finding **No Further Action Needed**

Provide a description of the finding status.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;  
the federal agency or pass-through entity is not currently following up on the audit finding; and a management decision  
was not issued.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-ED-ATC-1**

Entity's Name: **South Louisiana Community College**

Finding Title: **Late Return of Federal Pell Grant Program Funds**

Single Audit Report Year: 2012

Initial Year of Finding: 2008

Page Number (from Single Audit report): 38

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

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Status of Finding **Partially Corrected**

Provide a description of the finding status.

On July 19, 2013, a complete file review was conducted by the Director of Financial Aid. The review included  
identifying errors made in calculations, student withdrawals, and Return of Title IV funds. The file review was  
submitted to Catherine Smoker with the Department of Education, and as of August 6, 2013. no further contact or  
clarification has been requested.

A new and automated system for the administration of Federal Pell Grant funds has been implemented.  
The Financial Aid Office has been restructured with centralized processing.

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Phone Number: 337-521-8922

*Revised 2012*



**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-11-ED-ATC-4**

Entity's Name: **South Louisiana Community College**

Finding Title: **Weakness Over Return of Federal Pell Grant Program Funds**

Single Audit Report Year: 2011

Initial Year of Finding: 2008

Page Number (from Single Audit report): 79

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 4,423

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

The U S Department of Education conducted an audit to determine the extent of this finding. The results of the file  
review identified 50 students whose returns were calculated incorrectly, resulting in a total of \$5,818.95 in additional  
funds due.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

The amount was paid to the Department of Education as instructed.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-ED-ULL-1**

Entity's Name: **University of Louisiana at Lafayette**

Finding Title: **Late Return of Federal Direct Loan Program Funds**

Single Audit Report Year: 2012

Initial Year of Finding: 2011

Page Number (from Single Audit report): 44

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.268

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

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Status of Finding **Fully Corrected**

Provide a description of the finding status.

We have met with all offices involved in the return of federal funds process and have strived to reduce processing time in each area so we meet the federal time limits.

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Preparer's Name: Cindy Perez

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-HHS-DCFS-1**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Control Weakness Over Temporary Assistance for Needy Families Work Verification Plan**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 49

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558/714

"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.

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Status of Finding **Partially Corrected**

Provide a description of the finding status.

Staff must track and retain client files for review by parish staff, program staff, and auditors. Parish office staff  
has been instructed to develop a system to ensure documentation of the verification of participation hours is filed  
in the case record.

Staff was instructed to review policy on verification and documentation of participation hours in Section P-430  
STEP Reporting Hours and Documentation and the STEP 34A form instructions. By reviewing, the policy workers will  
be reminded that participation hours must be verified by a provider prior to entering those hours in the JAS system.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-HHS-DCFS-2**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Fraudulent Billings by Daycare Owner**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 51

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596/713

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 16,405

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

The Department's Fraud and Recovery Unit identified fraudulent billings of \$16,405 submitted by the owner of two  
daycares receiving funding from the federal Child Care Assistance Program. The owner was later found guilty on  
three counts of false claims, sentenced to 55 months in prison, assessed a penalty of \$300 and required to make  
restitution in the amount of \$16,405. The FRU continues to pursue the recovery of the \$16,405. The Fraud &  
Recovery Unit has collected \$772.09 of the debt owed.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

DCFS has implemented the TOTS system, an automated child care time and attendance system that provides accurate  
and timely tracking and reporting of time and attendance data. Midpoint eligibility reviews are conducted to verify  
compliance. DCFS has created a monthly report matching provider and children in care of those providers. Field Staff  
are responsible for reviewing reports for policy violations.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-11-HHS-DCFS-2**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Ineligible Payments in the Child Care Cluster**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 99

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596/713

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 26,093

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

As per the final ACF Determination Letter dated March 26, 2013, ACF disallowed \$23,299 in Federal Funds for the  
Child Care and Development Fund program. DCFS paid the disallowance on April 26, 2013.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Updated the FCDCH Provider Enrollment Packet to clearly identify both provider and child addresses to eliminate  
errors and policy violations. CCAP recipient must report when their CC Provider moves in with them or they move in  
with their CC Provider (Policy C-810). Established more stringent requirements for verification of a FCDCH or  
In-Home Provider's residence (Policy L-130). Policy L-310 includes specific instructions at initial certification to ensure  
Provider and Child do not live together. Policy L-322 includes instructions to ensure that the FCDCH provider's  
midpoint review encompass' client and providre residence sharing verification.

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Phone Number: 225-342-7083

*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-11-HHS-DCFS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Noncompliance With TANF Eligibility Requirements**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 100

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558/714/716

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 35,893

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

In each case, the client contract letter and OFS Flyer 6 " Notice of Cooperation with Support Enforcement Program  
and agreement to Relinquish Child Support Payments" were issued on various dates. The questioned costs are not  
applicable in each case.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

A corrective action memorandum to address the deficiencies noted will be written and disseminated to all DCFS  
Economic Stability workers. DCFS Regional Program Coordinators will be required to review client files to ensure  
all required forms are signed and filed; while validating all eligibility factors. A client contact letter and a copy of the  
OFS Flyer 6 Notice of Cooperation with Support Enforcement and Agreement to Relinquish Child Support Payments  
has been reissued to the clients identified for non-compliance. Collateral contracts will be made to verify the identified  
children reside in the home with the parent/qualified relative and said documentation will be included in the associated  
client files.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-10-HHS-DSS-6**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Ineligible Payments in the Temporary Assistance for Needy Families Program**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 101

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 6,274

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

DCFS is in the process of recovering disallowances from Contractor in the form of returned funds or recoupment  
invoicing. Questioned costs are pending resolution.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

DCFS Division of Programs, Contract unit will establish procedural enhancements to the current DCFS policy  
governing internal controls for ensuring expenditures for TANF programs are supported by adequate documentation,  
necessary, and reasonable in accordance with OMB Circular A-133, Subpart C, Section (b), A-87 and A-122.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-HHS-DHH-1**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Payments to Case Management Services Provider**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 3,892

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Department of Health and Hospitals is still in negotiations with CMS to administer rules and policy manuals  
developed by DHH. The office of Program Integrity has sactioned the provider for the questioned cost of \$5,578,  
\$3,892 for federal and \$1,686 for state. The provider has paid \$1,859 and has agreed to a payment plan for the  
remaining balance. The Federal Government is not paid yet, but DHH - Early Steps Section are working  
towards payment

Status of Finding **Fully Corrected**

Provide a description of the finding status.

As indicated in our response dated November 29, 2012 a protocol has been developed for  
training new case management agencies who enroll with EarlySteps to prevent the errors made by the provider.  
The provider has been notified and recoupment of the funds has started. The protocol was put into place  
December 1, 2012.

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*Revised 2012*



**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-HHS-DHH-2**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Payments to Non-Emergency Medical Transportation Service Provider**

Single Audit Report Year: 2012

Initial Year of Finding: 2008

Page Number (from Single Audit report): 54

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 12,060

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Funds were recouped as of March 2013 and amount paid to feds on 2nd Quarter ending March 2013 CMS 64 report.

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Status of Finding **Partially Corrected**

Provide a description of the finding status.

As indicated in our response dated November 28, 2012, a referral was made to the Attorney General's office regarding the false documentation. All claims in which the MT-3 and /or a daily schedule of transport were not maintained will be referred to Medicaid's Program Integrity Section for recoupment. Copies will be submitted and daily schedules of transport to the department for review. As of May 1, 2013 there is a system in place called passport and manager is now riding along to audit the transportation logs.

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Phone Number: 225-342-4208

*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-HHS-DHH-3**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Payments to Waiver Services Provider**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 43,536

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Department of Health and Hospitals is still in negotiations with the federal government. The amount may be \$0 or  
overturned which would lead to a determination letter from the federal government.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

As indicated in our response dated November 28, 2012 DHH put in place investigative action and identified other  
documentation that indicated the payments were not improperly made. The recipient and patient were not living  
together even though the patient's driver's license address was identical to the recipient's home. A statement was  
received from a 3rd party that indicated the provider was living in a separate residence. The anticipated  
completion date of Fed. 1, 2013 was met.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-11-HHS-DHH-1**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Payments to Greater New Orleans Community Health  
Connection Waiver Service Providers**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 102

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 2,354,795

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Department of Health and Hospitals is still in negotiations with the federal government. Part of the amounts  
questioned above could be overturned which would lead to a determination letter from the federal government.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

DHH and CMS are in discussion to allow expenditures identified in the audit report and further action is not required.

Copies of licenses for provider types licensed by DHH were added to provider enrollment files by March 30, 2012.

Mathematical errors were corrected during reconciliation completed March 30, 2012. DHH initiated legal actions  
to recover overpayments from all closed sites. Quarterly infrastructure reports were received from the provider  
that was in question prior to December 2011. All corrective actions have been taken.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-08-HHS-DHH-4**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Inadequate Internal Control Over Cooperative Endeavor Agreements**

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Page Number (from Single Audit report): 108

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.779

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 335,000

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

For those cooperative endeavors that have been repaid or are being repaid through payment  
plans, DHH has returned the costs to the Federal Government. Three cooperative endeavors have  
been turned over to DHH Legal for action.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

DHH is performing extensive reviews on cooperative endeavor agreements to identify those with  
questionable signatures and is taking corrective action on those agreements that are identified as  
questionable. Dhh has received reimbursement or is receiving reimbursement through payemnt  
plans for all cooperative endeavors in question.

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**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number:	<u>F-12-HHS-LSUHCSD-1</u>
Entity's Name:	<u>Louisiana State University - Health Care Services Division - Medical Center of Louisiana at New Orleans</u>
Finding Title:	<u>Insufficient Support for Eligibility Determinations in the HIV Care Formula Grant Program</u>
Single Audit Report Year:	<u>2012</u>
Initial Year of Finding:	<u>2012</u>
Page Number (from Single Audit report):	<u>57</u>
Federal Grantor Agency(s):	<u>U.S. Department of Health and Human Services</u>
CFDA Number(s):	<u>93.917</u>
"Pass-Through Entity" (if applicable)	<u></u>
Amount of Questioned Costs in Finding:	<u>\$ 67,000</u>
Status of Questioned Costs:	<u>Unresolved</u>
Briefly describe the status of the Questioned Costs. <u>There has been no decision made on whether the cost could be kept or needed to be returned.</u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u>	
Status of Finding	<u>Fully Corrected</u>
Provide a description of the finding status. <u>Corrective action for the audit finding was implemented 7/1/2012 with the rollout of the new ADAP eligibility determination process.</u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u>	
Preparer's Name:	<u>Mark E. Robichaux, CPA</u>
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Phone Number:	<u>225-354-3771</u>

*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: F-11-HHS-LWC-4

Entity's Name: Louisiana Workforce Commission

Finding Title: Inaccurate Federal Reporting - Community Services Block Grant

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 107

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.710

"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.

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Status of Finding No Further Action Needed

Provide a description of the finding status.

Formal response was provided to USDHH but no response recieved to date. The grant was officially closed and no further corrective action can be taken without the approval and assistance from USDHH.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-10-HHS-LWC-8**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Inadequate Subrecipient Monitoring for the Community Services Block Grant**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 99

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.569/710

"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.

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Status of Finding **Fully Corrected**

Provide a description of the finding status.

The agency has developed a more efficient monitoring tool which will allow us to conduct all monitoring reviews  
timely manner.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-HHS-OPH-1**

Entity's Name: **Public Health, Office of**

Finding Title: **Inadequate Subrecipient Monitoring**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 59

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.917

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 130,642

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

The findings noted in the audit, as well as the action steps taken to address the deficiencies and prevent similar  
inadequacies from occurring, have been forwarded to the appropriate officials at the Health Resources and Services  
Administration (HRSA), which is the federal agency that awards Ryan White grant funds. This issue was upgraded to  
their Audit Resolution Division within the Division of Fiscal Integrity (DFI) for review and assurance that audit findings  
are being addressed uniformly across all jurisdictions and grantees. An official from DFI will contact the State of  
Louisiana at the time that the "next steps" for this matter have been determined.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

While the STD/HIV Program (SHP) has taken several programmatic and staffing actions to address the findings noted  
in the audit, there is a possibility that the federal funder (HRSA) may also require recoupment of these resources to  
SHP, and/or the repayment of resources back to HRSA. The next steps will be known at the time that the Division of  
Fiscal Integrity has had the opportunity to fully review the audit findings and render a decision.

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*Revised 2012*



**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: F-12-DHS-EXEC-DOA-OCD-4

Entity's Name: Executive Department

Finding Title: Unsupported Hazard Mitigation Grant Program Project Costs

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 61

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 27,721

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The individual grants associated with the questioned costs referenced are currently undergoing final closeout reviews by Hazard Mitigation Grant Program (HMGP), Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP), and Federal Emergency Management Agency (FEMA). This includes obtaining additional supporting documentation where needed.

Status of Finding Partially Corrected

Provide a description of the finding status.

OCD/DRU HMGP continues to work closely with GOHSEP in preparing payment requests and including documentation to support reimbursement requests. Additionally, OCD/DRU HMGP continues to seek guidance from GOHSEP and FEMA when unique circumstances arise regarding the allowance of project costs under 44 CFR Part 13. Lastly, OCD is actively pursuing the recoupment of funds from applicants and contractors where applicable for any unallowed costs identified.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: F-12-DHS-EXEC-DOA-OCD-5

Entity's Name: Executive Department

Finding Title: Untimely Review of Hazard Mitigation Grant Program Recovery Status

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 62

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 957,607

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

OCD/DRU HMGP is actively pursuing the recoupment of funds from applicants and contractors where applicable.

This includes the issuance of demand letters notifying the applicant and/or contractor that they owe funds back to the program. OCD/DRU HMGP has improved its timeliness of recovery reviews through database module enhancements.

Additional improvements include better reporting and tracking of all applicants in HMGP recovery/recapture stages.

Status of Finding Partially Corrected

Provide a description of the finding status.

OCD/DRU HMGP is actively pursuing the recoupment of funds from applicants and contractors where applicable.

This includes the issuance of demand letters notifying the applicant and/or contractor that they owe funds back to the program. OCD/DRU HMGP has improved its timeliness of recovery reviews through database module enhancements.

Additional improvements include better reporting and tracking of all applicants in HMGP recovery/recapture stages.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-12-DHS-GOHSEP-1**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Inadequate Monitoring of Hazard Mitigation Payments**

Single Audit Report Year: 2012

Initial Year of Finding: 2011

Page Number (from Single Audit report): 64

Federal Grantor Agency(s): **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.

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Status of Finding **Fully Corrected**

Provide a description of the finding status.

Procedures were updated and additional training was conducted to remedy the deficiency.

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*Revised 2012*

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: **F-12-DHS-GOHSEP-2**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Noncompliance With Subrecipient Monitoring Requirements**

Single Audit Report Year: 2012

Initial Year of Finding: 2012

Page Number (from Single Audit report): 66

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036/039/067

"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.

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Status of Finding **Fully Corrected**

Provide a description of the finding status.

Procedures were updated and additional training was conducted to remedy the deficiency.

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*Revised 2012*

**Schedule 8-3 Form**  
**FYE 06/30/2013**

Finding Reference Number: **F-06-DHS-MIL/GOHSEP-1**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**  
**Noncompliance With Procurement and Suspension and Debarment**  
Finding Title: **Requirements**

Single Audit Report Year: 2006  
Initial Year of Finding: 2006  
Page Number (from Single Audit report): 87

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 264,912

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.  
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Status of Finding **Fully Corrected**

Provide a description of the finding status.  
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*Revised 2012*

Schedule 8-3 Form  
FYE 06/30/2013

Finding Reference Number: F-11-DHS-DOTD-4

Entity's Name: Transportation and Development, Department of:

Finding Title: Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 116

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 98,090

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

DOTD returned \$60,000 to GOHSEP by issuing a credit on FEMA/LADOTD PW Number 6286/044 dated 08/15/2012. The remaining \$38,090 of expenditures were incurred on work outside of the scope of the PW. The department is in the process of obtaining approval and documentation from GOHSEP to show that these expenditures were allowable. FEMA has written a Version 5 for this PW addressing the work outside of the scope of the PW. The review and approval of these expenditures to determine if they are allowable by FEMA and GOHSEP are still in negotiation.

The anticipated completion date for resolution of these questioned costs is December 31, 2013.

Status of Finding Fully Corrected

Provide a description of the finding status.

DOTD has implemented a more extensive review process of Requests for Reimbursement and supporting documentation prior to submission. DOTD has implemented the LAGOV/ERP financial system which provides information on costs incurred more timely, allowing for quality control prior to submitting requests to GOHSEP. A final review by a senior staff person has been implemented prior to submission.

Preparer's Name: \_\_\_\_\_

Preparer's E-mail Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Revised 2012

**Schedule 8-3 Form  
FYE 06/30/2013**

Finding Reference Number: F-10-DHS-DOTD-6

Entity's Name: Transportation and Development, Department of:

Finding Title: Inadequate Controls Over the Disaster Grants - Public Assistance  
Program (CFDA 97.036)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 105

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) \_\_\_\_\_

Amount of Questioned Costs in Finding: \$ 3,163

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The Department has requested a determination from GOHSEP whether the expenses would become eligible with a  
Scope Alignment.

The review and approval of these expenditures to determine if they are allowable by FEMA and GOHSEP  
are still in negotiation.

The anticipated completion date for resolution of these questioned costs is December 31, 2013.

Status of Finding Fully Corrected

Provide a description of the finding status.

The LaGov ERP system chart of accounts contains sufficient detail with the inherent module integration to allow the  
proper classification of all revenue. In addition, supplemental staff training on the proper classification and reporting of  
revenue has been delivered. The LaGov financial system requires all input to be approved thus providing a documented  
review process for all revenue classification which occurs at an Accountant Manager level. In addition, the  
Department has requested a determination from GOHSEP whether the expenses would become eligible with a

Scope Alignment.

Preparer's Name: \_\_\_\_\_

Preparer's E-mail Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

*Revised 2012*