

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2020
STATE OF LOUISIANA

MICHAEL J. "MIKE" WAGUESPACK, CPA
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2020

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2020

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 31, 2020, has been issued under separate cover.

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

August 17, 2021



LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

August 17, 2021

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

The Legislative Auditor audits the activities of state departments, agencies, universities, and other organizational units to ensure accountability and to review compliance with certain laws and regulations relating to financial matters. The audit scope encompasses both state and federal funds. The State of Louisiana Single Audit Report, along with the state's *Comprehensive Annual Financial Report*, provides an overview of the financial operations of Louisiana state government for the fiscal year ended June 30, 2020.

The state's June 30, 2020, basic financial statements were issued on December 31, 2020. This year, we issued unmodified opinions for all opinion units.

The State of Louisiana's 2020 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters, as well as internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 61 reported findings, 19 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$37 million. The respective federal grantors will ultimately determine the resolution of those questioned costs. For fiscal year 2020, we issued qualified opinions on the state's compliance with (1) Special Tests and Provisions requirements applicable to the Research and Development Cluster; (2) Activities Allowed or Unallowed and Eligibility requirements applicable to Unemployment Insurance; (3) Subrecipient Monitoring requirements applicable to the WIOA Cluster; (4) Special Tests and Provisions requirements applicable to the Student Financial Assistance Cluster; (5) Eligibility requirements applicable to the Medicaid Cluster; (6) Special Tests and Provisions requirements applicable to the Children's Health Insurance Program and the Medicaid Cluster; and (7) Subrecipient Monitoring requirements applicable to HIV Prevention Activities Health Department Based.

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

The state of Louisiana, along with the rest of the world, was stricken with the COVID-19 pandemic during the fiscal year ended June 30, 2020. To address the pandemic, Congress

To the Governor, Members of the Legislature, and Taxpayers of Louisiana
August 17, 2021
Page Two

appropriated billions in additional federal funding under multiple acts. This COVID-19 funding was incorporated into new and existing federal programs of which the state of Louisiana expended approximately \$4 billion that is reported in the Schedule of Expenditures of Federal Awards as of June 30, 2020. The Schedule of Findings and Questioned Costs in this report also include findings related to the COVID-19 funding.

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

Sincerely,

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

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

EFS:MJW:ch

TRANSMITTAL 2020

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2020

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Executive Summary

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

Introduction

The Single Audit Report for the fiscal year ended June 30, 2020, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

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

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

Findings and Questioned Costs

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

A total of 61 findings were reported within this year's Single Audit Report. This total includes 19 (31%) findings that were repeat findings from a prior audit.

The 2020 Single Audit Report discloses federal questioned costs of \$37,419,910 that are detailed within the findings presented in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

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

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

Findings and Federal Questioned Costs by State Agency

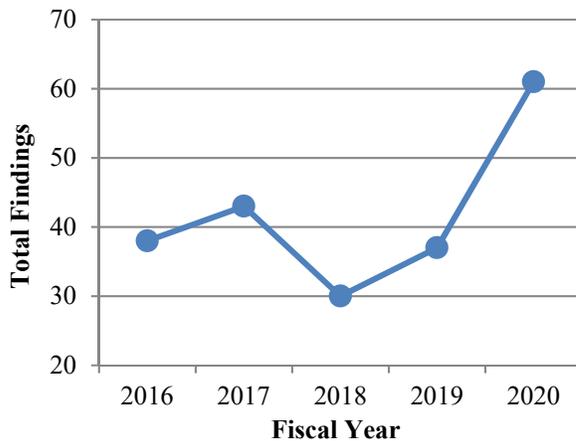
State Agencies with Single Audit Findings	Number of Findings (Number of Repeats)	Federal Questioned Costs
Baton Rouge Community College	2 (0)	\$36,128
Corrections Services - Department of Public Safety and Corrections	1 (0)	1,648,025
Delgado Community College	5 (0)	61,853
Executive Department – Division of Administration	1 (0)	0
Executive Department – Division of Administration – Office of Community Development	2 (2)	34,272,091
Executive Department – Division of Administration – Office of Finance and Support Services	1 (0)	0
Executive Department – Division of Administration – Office of Group Benefits	1 (1)	0
Health, Louisiana Department of	11 (8)	311,829
Health, Louisiana Department of – Office of Public Health	3 (0)	3,151
Juvenile Justice, Office of – Department of Public Safety and Corrections	1 (0)	619,226
Louisiana Community and Technical College System	1 (0)	0
Louisiana State University and Related Campuses	2 (1)	0
Louisiana State University Health Sciences Center in New Orleans	1 (0)	0
Louisiana State University Health Sciences Center in Shreveport	3 (2)	0
Louisiana Workforce Commission	6 (3)	363,507
South Louisiana Community College	2 (0)	72,850
Southeastern Louisiana University	1 (1)	14,754
Southern University at Baton Rouge	8* (0)	13,007
Southern University Law Center	2* (0)	0
Transportation and Development, Department of	2 (1)	0
University of Louisiana at Lafayette	3 (0)	3,489
University of Louisiana at Monroe	1 (0)	0
University of New Orleans	3 (0)	0
Total	61* (19)	\$37,419,910

*There are two current-year findings reported for both Southern University at Baton Rouge (SUBR) and Southern University Law Center (SULC); findings 2020-038 and 2020-039. In addition, there are six current-year findings reported exclusively for SUBR (findings 2020-032, 2020-033, 2020-034, 2020-035, 2020-036, and 2020-037). However, the total number of 61 findings above does not duplicate the two SUBR and SULC findings.

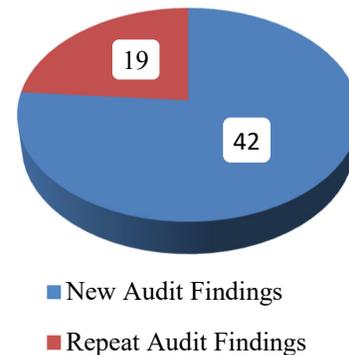
EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

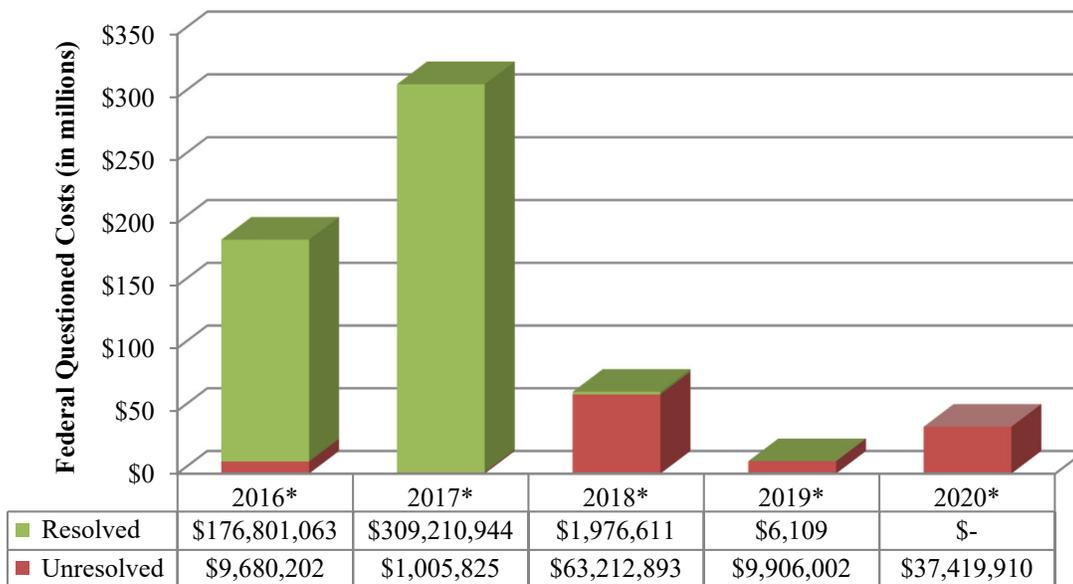
Trend of Findings over the Past Five Years



Fiscal Year 2020 Comparison of Repeat Findings to New Findings



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



*Of the 2020 total questioned costs, \$34,272,091 (92%) are related to two current-year findings [2020-010 and 2020-011 at the Executive Department – Division of Administration – Office of Community Development presented in the Schedule of Findings and Questioned Costs (Schedule C)].

These same two findings in 2019, 2018, 2017, and 2016 accounted for 78%, 97%, 99%, and 95% of the total questioned costs, respectively. Findings 2019-008 and 2019-009 had questioned costs totaling \$7,740,337 in 2019; findings 2018-014 and 2018-015 had questioned costs totaling \$63,161,093 in 2018; findings 2017-010 and 2017-011 had questioned costs totaling \$308,789,598 in 2017; findings 2016-016 and 2016-017 had questioned costs totaling \$176,744,970 in 2016.

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

Material Weaknesses in Internal Control Financial Statement Findings

As a result of the 2020 Single Audit, the following three findings were considered to be material weaknesses in internal control over financial reporting and are reported in detail in Schedule B.

2020-001 - Inaccurate Annual Fiscal Reports (*Executive Department - Division of Administration - Office of Finance and Support Services*) (Schedule B, pages 14-15)

2020-003 - Weaknesses in Controls over Financial Reporting (*Louisiana Community and Technical College System*) (Schedule B, pages 16-17)

2020-004 - Inaccurate Financial Reporting (*Louisiana Workforce Commission*) (Schedule B, pages 18-19)

Opinions on Compliance with Requirements Applicable to Major Federal Programs

As a result of the 2020 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

Research and Development Cluster (Qualified Opinion on Special Tests and Provisions)

2020-007 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (AgCenter) (*Louisiana State University and Related Campuses*)

LSU A&M and the AgCenter, for the third and fourth consecutive year, respectively, did not have adequate preventative controls in place to ensure compliance with special tests and provisions requirements. Failure to implement preventive controls over key personnel requirements could result in noncompliance with special tests and provisions requirements (Schedule C, pages 27-28).

2020-061 - Weakness in Controls with Special Tests and Provisions Requirements (*Louisiana State University Health Sciences Center in Shreveport*)

Louisiana State University Health Sciences Center in Shreveport, for the second consecutive year, did not have adequate controls in place to ensure compliance with special tests and provisions requirements. Failure to fully implement controls over key personnel requirements could result in noncompliance with special tests and provisions requirements (Schedule C, pages 128-129).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

17.225 - Unemployment Insurance (Qualified Opinion on Activities Allowed or Unallowed and Eligibility)

2020-012 - Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements (*Louisiana Workforce Commission*)

The Louisiana Workforce Commission (LWC) did not have adequate internal controls over and did not comply with requirements of the Unemployment Insurance federal program. Failure to implement internal controls that will identify possible fraud or disqualification from the programs can lead to overpayments that LWC may not be able to collect if correct personal identifying information is not obtained prior to the payment of claims. Failure to properly withhold child support payments results in noncompliance with state laws. By backdating the Pandemic Unemployment Assistance claims and thus, duplicating payments, LWC is noncompliant with federal program regulations (Schedule C, pages 39-42).

WIOA Cluster (Qualified Opinion on Subrecipient Monitoring)

2020-014 - Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*)

LWC, for the second consecutive year, did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. WIOA program expenditures totaled \$41 million during fiscal year 2020, with approximately \$36.5 million provided to subrecipients who were not adequately monitored. Failure to perform adequate monitoring impairs LWC's ability to ensure that program funds passed through to its subrecipients are spent in accordance with program regulations and increases the risk of improper payments which LWC may have to repay to the federal grantor (Schedule C, pages 43-46).

Student Financial Assistance Cluster (Qualified Opinion on Special Tests and Provisions)

2020-023 - Control Weakness over and Noncompliance with Return of Title IV Funds Requirements (*Delgado Community College*)

Delgado Community College (Delgado) did not have adequate controls in place to ensure Title IV funds were calculated correctly and timely returned to the U.S. Department of Education (USDOE) as required per federal regulations. Failure to perform the return of Title IV funds calculations correctly resulted in noncompliance with federal regulations. Audit procedures performed identified \$1,270 that Delgado did not return to the USDOE, which are considered questioned costs (Schedule C, pages 62-63).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

2020-025 - Inadequate Controls over Recording Class Attendance for Distance Education (*Delgado Community College*)

Delgado did not have adequate controls in place to ensure class attendance was properly recorded by instructors for students enrolled in online (distance education) courses and identify the students who withdrew (officially or unofficially) in accordance with established policies. This resulted in Delgado either not performing or incorrectly performing the return of Title IV calculations and these students remaining eligible to receive student financial aid. Failure to properly document attendance and timely identify students who may require a return of Title IV funds resulted in noncompliance with federal regulations. As a result, Delgado did not return \$3,299 of Title IV funds to the USDOE, which are considered questioned costs (Schedule C, pages 66-67).

2020-026 - Noncompliance and Control Weakness Related to Student Financial Assistance Borrower Data Reconciliations (*Delgado Community College*)

Delgado did not properly perform monthly reconciliations of the School Account Statement (SAS) data files to the institution's financial records. Failure to establish procedures to perform the SAS data file monthly reconciliation places Delgado in noncompliance with federal regulations and could result in Delgado reporting inaccurate information to the Common Origination and Disbursement (COD) system (Schedule C, pages 68-69).

2020-027 - Noncompliance with Student Financial Assistance Enrollment Reporting Requirements (*Delgado Community College*)

Delgado did not ensure changes in enrollment status for students who received Federal Pell Grants and Federal Direct Student Loans were accurately and timely reported to the National Student Loan Data System (NSLDS), as required by federal regulations. Inaccurate reporting of changes in enrollment status could impact the student's Pell grant or student loan eligibility and result in either the advance or delay of a student's grace period or obligation to begin or resume making scheduled loan payments, which could impair the federal government's ability to recoup loan funds from the student (Schedule C, pages 69-70).

2020-033 - Control Weakness over and Noncompliance with Return of Title IV Funds (*Southern University at Baton Rouge*)

Southern University at Baton Rouge (SUBR) did not have adequate controls in place to ensure that returns of Title IV funds were calculated and returned to the USDOE as required by federal regulations. In addition, SUBR used incorrect academic calendar dates in the Banner system, which could affect the total number of enrollment period days in the return of Title IV calculations for the fall and spring semesters. Failure to identify students who may require a return of funds and failure to perform the return of funds calculations timely resulted in noncompliance with federal regulations. In addition, using the incorrect total number of days in the return of funds calculation

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

could result in less being returned to the USDOE than required. Audit procedures performed identified \$11,707 that SUBR did not return to the USDOE, which is considered questioned cost (Schedule C, pages 79-81).

2020-034 - Control Weakness over and Noncompliance with Student Financial Assistance Program Verification Regulations (*Southern University at Baton Rouge*)

SUBR did not ensure compliance with Student Financial Assistance (SFA) program regulations related to verification. SUBR was unable to provide support or did not recalculate the Pell Grant award based on changes noted during verification and ensure those changes were submitted to the USDOE for two of 60 students tested. The weakness in internal controls resulted in noncompliance with SFA program verification requirements, and one student was over awarded by \$1,300, which is considered questioned cost (Schedule C, pages 81-82).

2020-036 - Control Weakness over Student Financial Assistance Borrower Data Reconciliations (*Southern University at Baton Rouge*)

SUBR did not properly reconcile the SAS data files to the institution's financial records. Failure to set prescribed controls over the SAS data file monthly reconciliations could result in SUBR reporting inaccurate information to the COD system and place SUBR in noncompliance with borrower data transmission federal regulations. In addition, failure to reconcile to the G5 system could affect the overall cash management controls (Schedule C, pages 84-85).

2020-037 - Noncompliance with Student Financial Assistance Disbursement Regulations (*Southern University at Baton Rouge*)

SUBR did not ensure compliance with SFA program regulations related to Direct Loan disbursements and the Direct Loan Quality Assurance System. SUBR did not send the required Direct Loan disbursement letter notices to 54 (90%) of the 60 students tested. In addition, SUBR was unable to provide documentation of its Direct Loan Quality Assurance System. Failure to notify the students or parents results in noncompliance and increases the risk that loan disbursement cancellations will not be returned to the USDOE timely. Failure to implement a Direct Loan Quality Assurance System increases the risk of noncompliance and that SUBR will not meet program objectives (Schedule C, pages 86-87).

2020-038 - Inaccurate Reporting of Student Enrollment Status (*Southern University at Baton Rouge and Southern University Law Center*)

SUBR and Southern University Law Center (SULC) did not accurately and timely report changes in enrollment status for students who received Federal Pell Grant funds and/or Federal Direct Student Loan funds to the NSLDS as required by federal regulations. Inaccurate and untimely reporting of changes in enrollment status could impact the student's Pell grant or student loan eligibility and result in either the

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

advance or delay of a student's grace period or obligation to begin or resume making scheduled loan payments, which could impair the federal government's ability to recoup loan funds from the student and results in noncompliance with federal regulations (Schedule C, pages 87-89).

2020-039 - Noncompliance with Gramm-Leach-Bliley Act - Student Information Security Requirements (*Southern University at Baton Rouge and Southern University Law Center*)

SUBR and SULC did not have a documented risk assessment or related safeguards that address the minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding customer (student) information. Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction, or other compromise of customer (student) information and results in noncompliance (Schedule C, pages 89-91).

Medicaid Cluster (Qualified Opinion on Eligibility)

2020-051 - Inadequate Internal Control over Eligibility Determinations (*Louisiana Department of Health*)

The Louisiana Department of Health (LDH) lacked adequate internal control over eligibility determinations for Medicaid during fiscal year 2020. Proper eligibility determinations are critical to ensuring appropriate service eligibility, appropriate premium payments, and appropriate federal match rate on expenditures (Schedule C, pages 112-114).

93.767 - Children's Health Insurance Program and Medicaid Cluster (Qualified Opinion on Special Tests and Provisions)

2020-052 - Noncompliance with Managed Care Provider Enrollment Requirement (*Louisiana Department of Health*)

For the third consecutive year, LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. Currently, the managed care plans continue to enroll and screen all managed care providers, in violation of federal regulations. LDH cannot ensure the accuracy of provider information obtained from the Louisiana Medicaid managed care plans and cannot ensure compliance with enrollment requirements defined by law and the Medicaid and CHIP state plan. LDH accepted 90.7 million Healthy Louisiana encounter claims totaling \$5.9 billion and 3.8 million dental encounter claims totaling \$132 million in fiscal year 2020 from the managed care plans and paid \$8.3 billion in Healthy Louisiana premiums and \$174 million in dental premiums. (Schedule C, pages 114-115).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

2020-054 - Noncompliance with Provider Revalidation and Screening Requirements (*Louisiana Department of Health*)

For the third consecutive year, LDH did not perform five-year revalidations; screenings based on categorical risk of fraud, waste, or abuse; and monthly checks of the federal excluded party database, as required by federal regulations for all Medicaid and CHIP fee-for-service providers. Approximately 80% of providers with claims activity in fiscal year 2020 have not had a risk-based screening with a majority of those providers enrolled more than five years ago. In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. Proper enrollment and revalidation, including screening based on categorical risk and monthly checks of required databases, would enable the state to identify ineligible providers that should be rejected or excluded from the program (Schedule C, pages 117-118).

93.940 - HIV Prevention Activities Health Department Based (Qualified Opinion on Subrecipient Monitoring)

2020-057 - Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Department of Health - Office of Public Health*)

LDH, Office of Public Health did not have adequate controls in place to monitor subrecipients of the HIV Prevention Activities Health Department Based program. Failure to properly monitor subrecipients results in noncompliance with federal regulations and increases the likelihood of disallowed costs that may have to be returned to the federal grantor (Schedule C, pages 121-123).

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2020 Single Audit, the following 15 findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2020-006 - Inadequate Controls over Payroll (*Louisiana Department of Health - Office of Public Health*) (See Schedule C, pages 25-27).

2020-007 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (*Louisiana State University and Related Campuses*) (See summary, page xii.)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

2020-008 - Weaknesses in Controls over Federal Research and Development Expenses (*Louisiana State University Health Sciences Center in Shreveport*) (See Schedule C, pages 29-31).

2020-012 - Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements (*Louisiana Workforce Commission*) (See summary, page xiii.)

2020-013 - Inadequate Source Code Escrow Agreement (*Louisiana Workforce Commission*) (See Schedule C, pages 42-43).

2020-014 - Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*) (See summary, page xiii.)

2020-015 - Weak Security Controls (*Louisiana Workforce Commission*) (See Schedule C, pages 46-47).

2020-018 - Noncompliance with Coronavirus Relief Fund Requirements (*Corrections Services – Department of Public Safety and Corrections*) (See Schedule C, pages 51-53).

2020-051 - Inadequate Internal Control over Eligibility Determinations (*Louisiana Department of Health*) (See summary, page xvi.)

2020-052 - Noncompliance with Managed Care Provider Enrollment Requirement (*Louisiana Department of Health*) (See summary, page xvi.)

2020-054 - Noncompliance with Provider Revalidation and Screening Requirements (*Louisiana Department of Health*) (See summary, page xvii.)

2020-057 - Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Department of Health - Office of Public Health*) (See summary, page xvii.)

2020-058 - Lack of Internal Controls over Program Expenditures (*Louisiana Department of Health - Office of Public Health*) (See Schedule C, pages 123-125).

2020-059 - Weakness in Controls over Research and Development Project Closeouts and Accounting Records (*Louisiana State University Health Sciences Center in New Orleans*) (See Schedule C, pages 125-126).

2020-061 - Weakness in Controls with Special Tests and Provisions Requirements (*Louisiana State University Health Sciences Center in Shreveport*) (See summary, page xii.)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

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, 2020, the state of Louisiana reported more than \$22 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state. In addition, the state of Louisiana reported \$4.2 billion of COVID-19 expenditures, which accounted for approximately 19% of the total federal expenditures during fiscal year 2020.

Major federal award programs within the state of Louisiana were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2020, as defined by the criteria mentioned above, accounted for approximately 85% of the state’s expenditures (activity) of federal award programs for the year ended June 30, 2020.

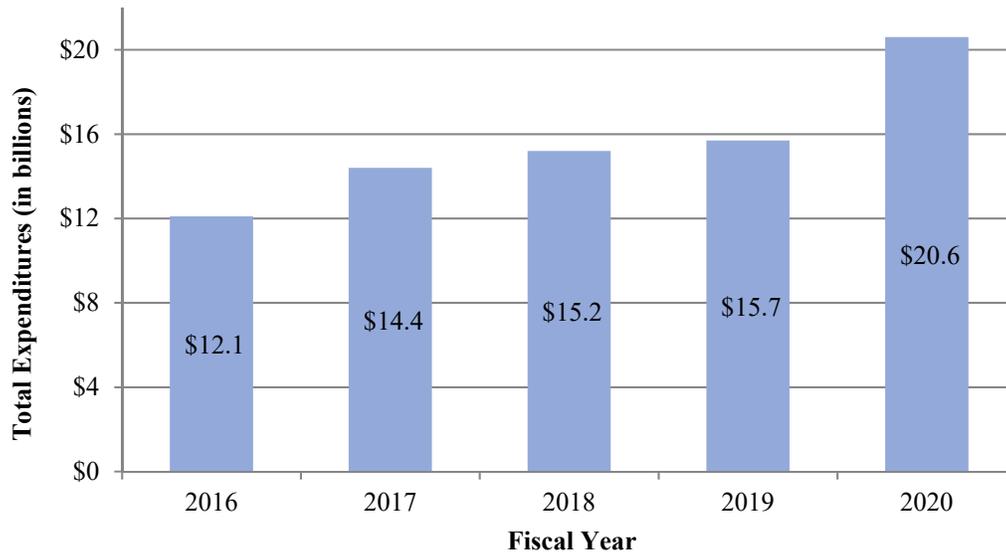
The following graphs illustrate total expenditures of federal awards disbursed by the state. Illustrations include the trend of expenditures (excluding loan programs) over the past five years, total major programs versus other programs, COVID-19 federal expenditures versus total federal expenditures, 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, 2020

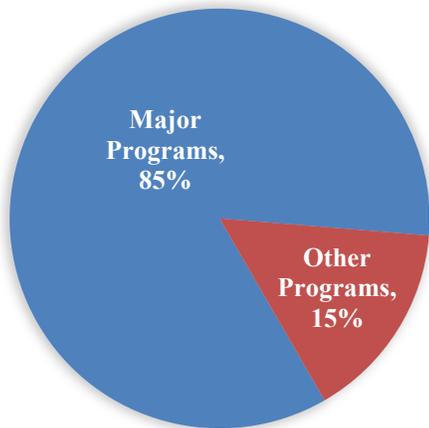
**Trend of Expenditures of Federal Awards
over the Past Five Years**

**Fiscal Year 2020 Total Expenditures of Federal Awards
(Appendix A)
\$20,619,692,494
(excluding loan programs)**



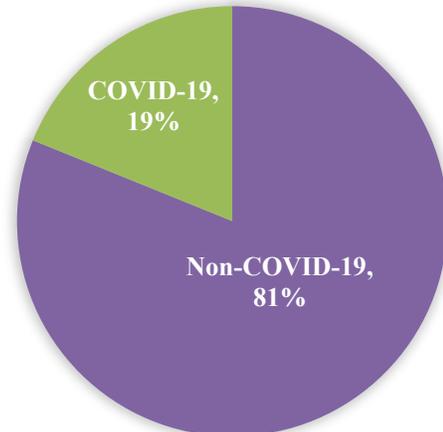
**Fiscal Year 2020
Activity of Major Programs vs. Other
Programs**

\$18,865,831,662 vs. \$22,292,919,850
(including loan programs)



**Fiscal Year 2020
COVID-19 Federal Expenditures vs.
Total Federal Expenditures**

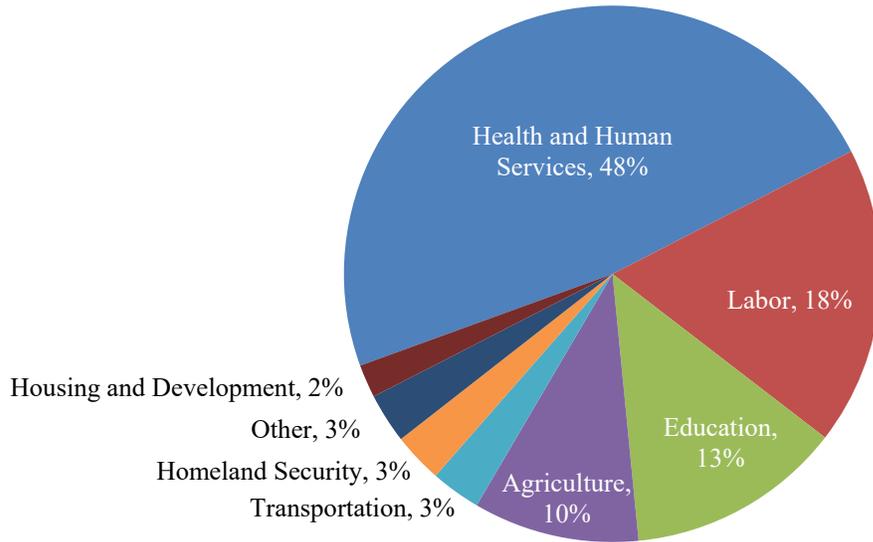
\$4,204,768,962 vs. \$22,292,919,850
(including loan programs)



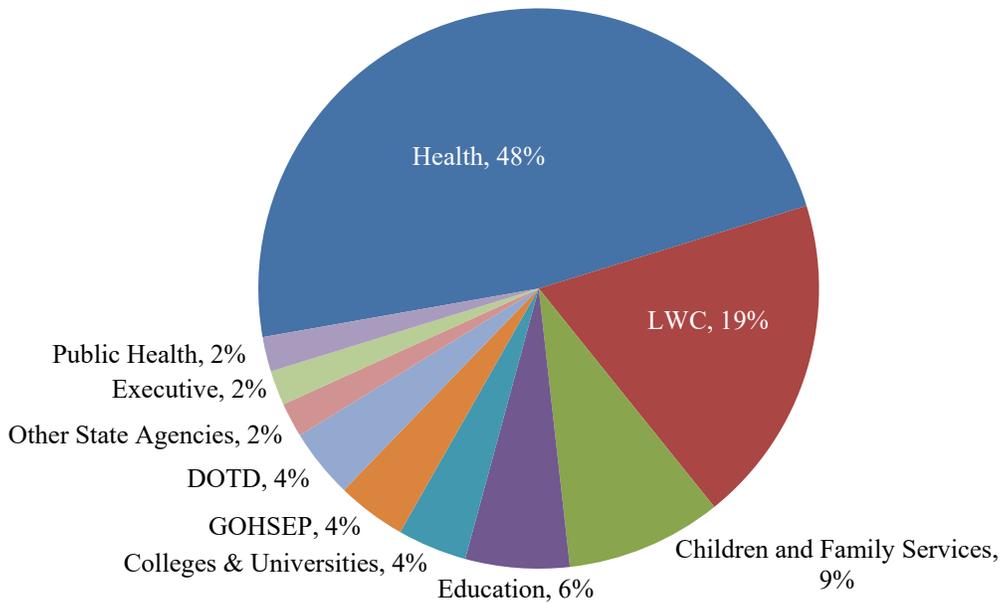
EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2020

**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
MICHAEL J. "MIKE" WAGUESPACK, CPA

December 31, 2020

INDEPENDENT AUDITOR'S REPORT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
Baton Rouge, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana, as of and for the year ended June 30, 2020, 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 31, 2020.

Our report includes an Emphasis of Matters section explaining that the total net pension liability disclosed for the primary government was approximately \$6.6 billion at June 30, 2020, as determined by certain pension systems, and could be under or overstated because actual experiences may differ from the assumptions used.

In addition, the Emphasis of Matters section explains that the primary government's proportionate share of the net pension liability for the Louisiana State Employees' Retirement System (LASERS) was \$5.8 billion at June 30, 2020, and is very sensitive to the underlying actuarial assumptions, including a discount rate as of June 30, 2019, of 7.60%. A 1% reduction in the current discount rate would increase the primary government's net pension liability by \$1.5 billion. LASERS reduced the discount rate to 7.55% for the valuation that will be reflected in the state's fiscal year 2021 net pension liability.

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
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The Emphasis of Matters section also explains that the actuarial valuation of the total pension liability for LASERS does not include projections for future ad hoc cost-of-living adjustments (COLAs). LASERS considers these COLAs to not be substantively automatic and, therefore, future COLAs were not included in the valuation. Statutory provisions should be met and approval of both the Legislature and the Governor are required to grant a COLA. The inclusion of future COLAs in the valuation would increase the net pension liability.

The Emphasis of Matters section also discusses the Unemployment Trust Fund, a major fund, experiencing an unprecedented number of unemployment benefit claims during fiscal year 2020 and continuing into fiscal year 2021 due to the coronavirus (COVID-19) pandemic. In October 2020, the trust fund was depleted, and the state borrowed from the federal government to pay the state's share of traditional unemployment benefits. As of December 21, 2020, the balance of the borrowings from the federal government was \$133,460,334. As of November 10, 2020, the Louisiana Workforce Commission has identified approximately 74,000 claims filed through June 30, 2020, that were paid totaling \$416 million with various issues indicating potential overpayments to claimants.

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

Internal Control over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in Schedule B in the accompanying schedules of findings and questioned costs as items 2020-001, 2020-003, and 2020-004 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Schedule B in the accompanying schedules of findings and questioned costs as items 2020-002 and 2020-005 to be significant deficiencies.

Compliance and Other Matters

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

State of Louisiana's 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.

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

Respectfully submitted,

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

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LMN:RR:EFS:aa

AUDIT REPORTS 2020



LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

August 17, 2021, except for the
Schedule of Expenditures of Federal Awards,
dated December 31, 2020

INDEPENDENT AUDITOR'S REPORT

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the state of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the state of Louisiana's major federal programs for the year ended June 30, 2020. 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 H of Appendix A (pages A-157 to A-158). During the year ended June 30, 2020, seven of these entities expended a total of \$256,360,469 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 seven entities, because these component units engaged other auditors to perform an audit in accordance with the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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Management’s Responsibility

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

Auditor’s Responsibility

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

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

Basis for Qualified Opinion on Research and Development Cluster, Unemployment Insurance, WIOA Cluster, Student Financial Assistance Cluster, Children’s Health Insurance Program, Medicaid Cluster, and HIV Prevention Activities Health Department Based

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

Program (or Cluster) Name	CFDA #	Finding #	Compliance Requirement
Research and Development Cluster	10.310/15.422/ 47.049/81.049	2020-007 (page 27)	Special Tests and Provisions
	93.837/93.855/ 93.859	2020-061 (page 128)	
Unemployment Insurance	17.225	2020-012 (page 39)	Activities Allowed or Unallowed; Eligibility
WIOA Cluster	17.258/17.259/ 17.278	2020-014 (page 43)	Subrecipient Monitoring

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Program (or Cluster) Name	CFDA #	Finding #	Compliance Requirement
Student Financial Assistance Cluster	84.063/84.268	2020-023 (page 62) 2020-025 (page 66) 2020-027 (page 69) 2020-033 (page 79) 2020-034 (page 81) 2020-037 (page 86) 2020-038 (page 87) 2020-039 (page 89)	Special Tests and Provisions
	84.268	2020-026 (page 68) 2020-036 (page 84)	
Children’s Health Insurance Program; Medicaid Cluster	93.767; 93.778	2020-052 (page 114) 2020-054 (page 117)	Special Tests and Provisions
Medicaid Cluster	93.778	2020-051* (page 112)	Eligibility
HIV Prevention Activities Health Department Based	93.940	2020-057 (page 121)	Subrecipient Monitoring
*Although finding 2020-051 also affected the Children’s Health Insurance Program (CHIP), the program is not listed above since we had an unmodified opinion on the Eligibility requirement for CHIP.			

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

Qualified Opinion on Research and Development Cluster, Unemployment Insurance, WIOA Cluster, Student Financial Assistance Cluster, Children’s Health Insurance Program, Medicaid Cluster, and HIV Prevention Activities Health Department Based

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the state of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, CFDA 17.225 Unemployment Insurance, the WIOA Cluster, the Student Financial Assistance Cluster, CFDA 93.767 Children’s Health Insurance Program, the Medicaid Cluster, and CFDA 93.940 HIV Prevention Activities Health Department Based for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the state of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedules of findings and questioned costs for the year ended June 30, 2020.

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
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Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2020-006 (page 25), 2020-009 through 2020-011 (pages 31 to 38), 2020-018 (page 51), 2020-020 through 2020-22 (pages 56 to 62), 2020-024 (page 64), 2020-028 through 2020-032 (pages 71 to 79), 2020-035 (page 83), 2020-040 through 2020-050 (pages 91 to 112), 2020-053, (page 115), 2020-055 (page 118), and 2020-060 (page 127). 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the state of Louisiana's internal control over compliance.

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

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
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State of Louisiana
August 17, 2021, except for the Schedule of Expenditures of Federal Awards
dated December 31, 2020
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A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal 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 2020-006 through 2020-008 (pages 25 to 31), 2020-012 through 2020-015 (pages 39 to 47), 2020-018 (page 51), 2020-051 through 2020-052 (pages 112 to 115), 2020-054 (page 117), 2020-057 through 2020-059 (pages 121 to 126), and 2020-061 (page 128) 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 2020-016 through 2020-017 (pages 47 to 50), 2020-019 through 2020-020 (pages 53 to 57), 2020-022 through 2020-023 (pages 60 to 63), 2020-025 through 2020-029 (pages 66 to 74), 2020-031 through 2020-050 (pages 76 to 112), 2020-053 (page 115), 2020-055 through 2020-056 (pages 118 to 121), and 2020-060 (page 127) to be significant deficiencies.

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

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

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
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**Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana as of and for the year ended June 30, 2020, 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 31, 2020, which contained unmodified opinions for all opinion units.

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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,

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

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LMN:RR:EFS:aa

AUDIT REPORTS 2020

Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2020

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results
For the Year Ended June 30, 2020

Financial Statements

	Opinion
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiencies identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

Federal Awards

Internal control over major federal programs:

Material weaknesses identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiencies identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported

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

<u>Unmodified for all major programs except for:</u>	Opinion
17.225 - Unemployment Insurance	Qualified
WIOA Cluster	Qualified
Student Financial Assistance Cluster	Qualified
93.767 - Children's Health Insurance Program	Qualified
93.940 - HIV Prevention Activities Health Department Based	Qualified
Medicaid Cluster	Qualified
Research and Development Cluster	Qualified

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

(Continued)

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

Federal Awards (Cont.)

Identification of major federal programs:

CFDA Number - Name of Federal Program or Cluster

- Child Nutrition Cluster
- Food Distribution Cluster
- SNAP Cluster
- Fish and Wildlife Cluster
- 17.225 - Unemployment Insurance
- WIOA Cluster
- Highway Planning and Construction Cluster
- 21.019 - Coronavirus Relief Fund
- 64.015 - Veterans State Nursing Home Care
- 84.425 - Education Stabilization Fund
- Special Education Cluster (IDEA)
- Student Financial Assistance Cluster
- 93.069 - Public Health Emergency Preparedness
- 93.563 - Child Support Enforcement
- 93.767 - Children's Health Insurance Program
- 93.940 - HIV Prevention Activities Health Department Based
- Aging Cluster
- Medicaid Cluster
- 97.029 - Flood Mitigation Assistance
- 97.039 - Hazard Mitigation Grant
- Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$33,438,499

Auditee qualified as low-risk auditee? yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2020

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

	Page No.
EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION – OFFICE OF FINANCE AND SUPPORT SERVICES	
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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

2020-001 – Inaccurate Annual Fiscal Reports

Repeat Finding: No

Condition:

The Office of Finance and Support Services (OFSS) submitted inaccurate Annual Fiscal Reports (AFR) for the Division of Administration (DOA) and the Office of Technology Services (OTS) for the fiscal year ending June 30, 2020. The following errors were noted:

- The DOA note disclosure for operating leases erroneously included payments totaling \$1.03 billion to be received from a lease in which the DOA is the lessor. After inquiry by the auditors, the DOA AFR was revised to move these lease payments to the appropriate lessor lease note disclosure. Subsequently, OFSS revised the DOA AFR again to correct the payment amounts reported in the disclosure, which were overstated by approximately \$80.4 million.
- The OTS operating expenses were overstated by approximately \$20.3 million, resulting from an erroneous adjustment made during the year-end close process.

Criteria:

Good internal control for financial reporting includes adequate supervisory review of the AFRs to identify and correct preparation errors before submitting the reports to the Office of Statewide Reporting and Accounting Policy (OSRAP).

Cause:

Management did not identify the errors noted above during the AFR preparation and review process.

Effect:

Failure to properly compile and review the AFR before submitting the reports to OSRAP for inclusion in the state's Comprehensive Annual Financial Report increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected.

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

Recommendation:

Management should perform a thorough review of the AFR to identify and correct preparation errors before submitting the reports to OSRAP.

Management's Response and Corrective Action Plan:

Management's response indicted concurrence with the noted errors in the AFRs and provided a corrective action plan to prevent these types of errors from occurring in future years (see B-25).

**EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
OFFICE OF GROUP BENEFITS**

2020-002 – Inaccurate Annual Fiscal Reports

Repeat Finding: Yes

Condition:

For the third consecutive year, the Office of Group Benefits (OGB), through OFSS, submitted AFRs to OSRAP with errors requiring audit adjustments. Even though OFSS received two extensions from OSRAP, allowing three additional weeks after the original due date to review and reconcile the AFRs, audit procedures identified the following errors:

- The current-year full accrual adjustments for subsidy and rebate receivables were understated by \$69 million and \$43 million, respectively, because the amounts were not correctly calculated by OFSS and not input into the AFR portal correctly.
- Multiple data input errors in the OFSS worksheets resulted in miscalculations of revenues, receivables, and expenditures but were not adequately reconciled to the agency supporting schedules or the general ledger. In addition, to balance the general fund AFR, manual adjustments were made to the AFR that were not input into the agency's AFR reconciliation. As a result of these errors, the beginning fund balance for the general fund was understated by \$31 million, the ending fund balance for the general fund was understated by \$10 million, and the ending fund balance for the agency fund was overstated by \$3 million.

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

Criteria:

Good internal control for financial reporting includes procedures to reconcile the financial statements to the trial balance, general ledger, and other supporting schedules and adequate supervisor review of the AFRs to identify and correct preparation errors before submitting the reports to OSRAP.

Cause:

OFSS does not have an adequate reconciliation process in place to identify and correct errors.

Effect:

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

Recommendation:

OFSS should ensure that compilation procedures include reconciling both AFRs, including the full accrual receivables and payables, to the applicable trial balance or general ledger and to related supporting schedules. Furthermore, OFSS should ensure the correct information is entered into the AFR portal in a timely manner.

Management's Response and Corrective Action Plan:

Management's response did not specifically concur or disagree with the finding but did provide a corrective action plan (see B-27).

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

2020-003 – Weaknesses in Controls over Financial Reporting

Repeat Finding: No

Condition:

The Louisiana Community and Technical College System (LCTCS) did not have adequate controls to ensure the AFR was accurately prepared.

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

Based on our procedures, we identified the following errors in LCTCS's AFR:

- *Statement of Net Position* – The LCTCS Facilities Corporation's net position totaling \$88.7 million was misclassified as unrestricted rather than restricted – expendable. This error caused related adjustments to the restricted net position and segment information note disclosures.
- *Statement of Cash Flows* – Delgado Community College's direct lending receipts and direct lending disbursements of \$52.9 million were omitted.

Criteria:

Good internal controls should include the performance of analytical procedures that would identify significant reporting variances from the prior year.

Cause:

The LCTCS Facilities Corporation's AFR was compiled by an outside CPA firm, and the misclassification error occurred as the result of management's lack of internal controls to ensure the AFR was free from material misstatement during compilation of LCTCS's financial statements. In addition, management relied on Delgado Community College's AFR, which omitted the direct lending receipts and disbursements in error.

Effect:

Inadequate controls over the preparation of financial statements increases the risk of material misstatement and could result in inaccurate conclusions by users of those financial statements.

Recommendation:

LCTCS management should strengthen its internal control over the compilation of the AFR to include the performance of analytical procedures that would identify significant reporting variances from the prior year.

Management's Response and Corrective Action Plan:

Management partially concurred with the finding and outlined a plan of corrective action (see B-72).

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

LOUISIANA WORKFORCE COMMISSION

2020-004 – Inaccurate Financial Reporting

Repeat Finding: No

Condition:

The Louisiana Workforce Commission (LWC) did not have adequate controls to ensure accurate financial reporting for the Unemployment Trust Fund (UTF). The UTF's AFR is used by OSRAP to compile the state's Comprehensive Annual Financial Report.

Based on our audit procedures, the following financial statement errors were identified:

- Federal revenue and amounts due from the federal government were understated by \$65.2 million because LWC did not properly accrue federal unemployment insurance benefits received after fiscal year-end. This includes \$52.6 million the federal government reimbursed UTF for the first week of regular unemployment benefits paid to claimants during the year, as provided for in the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- Unemployment Insurance Benefits expense and other liabilities were understated by \$46.5 million because LWC did not properly accrue for expenses at year-end. This includes \$31.8 million in interstate claims due to other states for amounts incurred prior to year-end, but not paid until after year-end.
- Cash was understated by \$17.7 million due to errors and omissions in the agency's general ledger. As a result of these errors, expenses were overstated by \$8.4 million, and amounts due to other funds were understated by \$9.3 million.

Criteria:

Good internal controls over financial reporting should include adequate procedures to record, process, and compile financial data needed to prepare accurate and complete financial statements. It should also include an effective review of the financial statements so that errors and omissions can be detected and corrected before submitting the AFR to OSRAP for inclusion in the state's Comprehensive Annual Financial Report.

Cause:

LWC did not effectively consider the impact of the COVID-19 pandemic when compiling and estimating year-end full accrual adjustments. In addition, LWC did not effectively reconcile its

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

general ledger and supporting documentation or adequately review its financial statements before submitting the AFR to OSRAP.

Effect:

Failure to establish adequate controls over financial reporting may cause the financial statements to have errors requiring audit adjustments and increases the risk that material misstatements may occur and remain undetected, resulting in a misstatement in the state's Comprehensive Annual Financial Report.

Recommendation:

Management should establish and implement an effective reconciliation process, consider the effects of any unusual or infrequent events, and adequately review its financial statements to ensure they are accurately presented.

Management's Response and Corrective Action Plan:

Management partially concurred with the finding, noting that the Emergency Unemployment Insurance State Administrative funds should not be considered cash in the trust fund (see B-84).

Auditor's Additional Comments:

Cash in the UTF, including the Emergency Unemployment Insurance State Administrative funds, was confirmed with the U.S. Treasury, resulting in an audit adjustment that LWC management accepted.

UNIVERSITY OF NEW ORLEANS

2020-005 – Incorrect Reporting of Loan Activity in the Schedule of Expenditures of Federal Awards

Repeat Finding: No

Condition:

The University of New Orleans (UNO) incorrectly excluded Federal Direct Student Loans, totaling \$27,506,778, from the Schedule of Expenditures of Federal Awards (SEFA) information for the year ended June 30, 2020.

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

Criteria:

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

Cause:

UNO management did not perform an adequate review of the SEFA information before it was submitted to OSRAP.

Effect:

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

Recommendation:

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

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a plan of corrective action (see B-132).

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2020

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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH

2020-006 - Inadequate Controls over Payroll

Award Year: 2020

Award Numbers: NU62PS005012, NU62PS005022, NU62PS924522, NU90TP922016, SLT0084

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

Repeat Finding: No

	<u>Questioned Costs</u>
21.019 COVID-19 - Coronavirus Relief Fund	None Noted
93.069 Public Health Emergency Preparedness	None Noted
93.940 HIV Prevention Activities Health Department Based	\$3,151*

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

Condition:

The Louisiana Department of Health, Office of Public Health (OPH) did not ensure payroll expenditures were timely approved for the Public Health Emergency Preparedness program, the HIV Prevention Activities Health Department Based program, and the Coronavirus Relief Fund (CRF) program. In addition, expenditures were not adequately supported for the HIV Prevention Activities Health Department Based program, which resulted in noncompliance. Exceptions for each federal program are as follows:

- For the Public Health Emergency Preparedness program, we selected a non-statistical sample of 34 payroll transactions tested from a population of 1,138 transactions totaling \$2,364,950. Six (18%) were not approved by the employees' supervisors.
- For the HIV Prevention Activities Health Department Based program, we selected a non-statistical sample of 11 payroll transactions tested from a population of 796 transactions totaling \$250,120. Four (36%) were not approved by the employees' supervisors and three (27%) did not include documentation, such as a time statement to support expenditures totaling \$3,151.

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

- For the CRF program, we selected a non-statistical sample of 63 payroll transactions tested from a population of 7,244 transactions totaling \$15,444,856. Eleven (17%) were not approved by the employees' supervisors.

As a result of the high exception rate of payroll transactions that were not approved by the employees' supervisors noted above, we performed additional audit procedures to determine the exception rate of time statements that were not approved for all OPH employees during the entire fiscal year. OPH uses electronic time statements, which allows for an electronic determination of supervisor approval. Based on audit procedures conducted on all payroll transactions in fiscal year 2020, we identified 3,672 (10%) of 35,301 time statements that were not approved by the employees' supervisors.

Criteria:

Per 2 CFR 200.302(a), each state must expend and account for the federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-federal entity's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

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

Cause:

OPH lacked sufficient controls to ensure electronic time statements were properly supported and approved prior to the posting date in accordance with federal and state regulations.

Effect:

Failure to adequately maintain supporting documentation and approve program expenditures increases the risk that unallowable costs could be reimbursed to the federal grantor.

Recommendation:

OPH should ensure employees comply with existing policies and procedures, including properly approving electronic time statements in a timely manner and maintaining adequate documentation to support all expenditures of federal awards.

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

Management’s Response and Corrective Action Plan:

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

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2020-007 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center

Award Year: 2020

Award Numbers: 2019-67021-29449, DE-SC0010431, M15AC00013, PHY-1505779

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2019-015)

	Questioned Costs
<u>Research and Development Cluster:</u>	None Noted
10.310 Agriculture and Food Research Initiative (AFRI)	
15.422 Louisiana State University (LSU) Coastal Marine Institute (CMI)	
47.049 Mathematical and Physical Sciences	
81.049 Office of Science Financial Assistance Program	

Condition:

Louisiana State University and A&M College (LSU A&M) and the LSU Agricultural Center (AgCenter), for the third and fourth consecutive year, respectively, did not have adequate preventative controls in place to ensure compliance with Special Tests and Provisions requirements. In a non-statistical sample of 80 LSU A&M federal Research and Development (R&D) Cluster awards from a population of 601 LSU A&M awards subject to Special Tests and Provisions, LSU A&M records for two (3%) of the awards tested did not contain evidence that the key personnel requirements applicable to each award were met during fiscal year 2020. In addition, in a non-statistical sample of 52 AgCenter federal R&D Cluster awards from a population of 130 AgCenter awards subject to Special Tests and Provisions, AgCenter records for two (4%) of the awards tested did not contain evidence that the key personnel requirements applicable to each award were met during fiscal year 2020.

Criteria:

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

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

than three months, or a 25% reduction in time devoted to the project, by the approved project director or principal investigator.

Cause:

LSU A&M and the AgCenter did not have adequate preventative controls in place to ensure that the Principal Investigator met the key personnel requirements. After discussions with management, it was determined that current internal controls only detected noncompliance after the fact.

Effect:

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

Recommendation:

LSU A&M and the AgCenter should design and implement preventative controls over key personnel requirements that ensure key personnel requirements are being followed and any required prior approvals of changes are obtained from the federal awarding agency.

Management's Response and Corrective Action Plan:

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

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

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER IN SHREVEPORT

2020-008 - Weaknesses in Controls over Federal Research and Development Expenses

Award Years: 2015, 2017 - 2020

**Award Numbers: P01AI127335, P20GM103424, P20GM121307, P30GM110703,
 R01AA023610, R01AI056077, R01CA211576, R01CA226285, R01CA242839,
 R01DE025565, R01DK107572, R01DK111958, R01EY025632, R01HL098435,
 R15ES029704, R15GM131226, R15HL141998, R21AA025744, R44AI103982,
 R56HL125572, UG1CA189854, W81XWH-17-1-0417**

Compliance Requirements: Allowable Costs/Cost Principles, Period of Performance

**Pass-Through Entities: Inhibikase Therapeutics, Oregon Health & Science University,
 University of Arkansas System**

Repeat Finding: Yes (Prior Year Finding No. 2019-037)

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	None Noted
12.420 Military Medical Research and Development	
93.113 Environmental Health	
93.121 Oral Diseases and Disorders Research	
93.273 Alcohol Research Programs	
93.393 Cancer Cause and Prevention Research	
93.395 Cancer Treatment Research	
93.396 Cancer Biology Research	
93.837 Cardiovascular Diseases Research	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.855 Allergy and Infectious Diseases Research	
93.859 Biomedical Research and Research Training	
93.867 Vision Research	

Condition:

For the second consecutive year, the Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) did not ensure internal control over documentation of personnel services were operating effectively.

In a non-statistical sample of 71 out of 16,764 payroll and non-payroll expense transactions charged to the R&D Cluster, we noted the following:

- Twenty-seven (38%) time and effort certifications were completed 13 to 275 days after the date required by policy.
- Five (7%) transactions indicated an untimely discovery and correction of errors. The adjustments were made 122 to 529 days after the original transactions were

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

recorded and 91 to 457 days after the quarter end date for the applicable time and effort certification report. After the adjustments, the costs in the accounting system allocated to the grant do not agree to the time and effort supported by the certification.

- One (1%) transaction on February 29, 2020, was for costs incorrectly allocated to an award because there were no funds remaining on the award, and there was no adjustment to re-allocate the costs as of June 30, 2020, more than 122 days after the original transaction was recorded.

Criteria:

2 CFR 200.430(i)(1)(i) requires that charges to federal awards for salaries and wages must be supported by a system of internal control which provides a reasonable assurance that the charges are accurate, allowable, and properly allocated. Per 2 CFR 200.430(i)(1)(viii), budget estimates alone do not qualify as support for charges to federal awards, but may be used for interim accounting purposes, provided that significant changes in work activity are identified and entered into the records in a timely manner and the non-federal entity's system of internal controls includes processes to review after-the-fact charges and make necessary adjustments.

Per LSUHSC-S's Time and Effort Certification Policy and Procedures, LSUHSC-S utilizes Time and Effort Certifications to support salary charges on sponsored projects as an after-the-fact certification of effort, allowing for adjustments to be made to reflect final amounts charged. Based on the LSUHSC-S's policy, the time and effort certifications should be completed within approximately 30 days of the end of the quarter.

Per 2 CFR 200.303, the non-federal entity must establish and maintain effective internal control over the federal award. These internal controls should follow guidance in the "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Per the Standards for Internal Control in the Federal Government, examples of common categories of control activities include accurate and timely recording of transactions.

In addition, the National Institute of Health (NIH) is the grantor for the majority of the LSUHSC-S's R&D grant awards. Per the NIH Grants Policy Statement, recipients must maintain documentation of cost transfers and should have systems in place to detect such errors within a reasonable time frame.

Cause:

Although management has procedures in place for personnel to certify actual time and effort expended on federal awards, management has represented that additional training of department

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

personnel is needed on how to appropriately complete the time and effort certification reports and plans to provide training were delayed due to Coronavirus Disease 2019 (COVID-19) office closures and telework.

Effect:

Untimely certifications and the untimely discovery and correction of errors increases the risk of inaccurate reporting and may result in an inability to complete approved projects within the approved budget and/or period of performance. As a result, LSUHSC-S may have to utilize university funds to complete the approved project.

Recommendation:

Management should monitor time and effort certifications completed by the departments and investigate and obtain justification from department personnel for untimely certifications and untimely discovery and correction of errors to enforce policies established. Management should also consider implementing other complementary controls such as preventing costs from being charged to projects in the accounting system beyond the approved budget or period of performance.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-82).

LOUISIANA WORKFORCE COMMISSION

2020-009 – Noncompliance with Civil Service Rules Regarding Special Leave

Award Years: 2017 - 2020

Award Numbers: AA-30955-17-55-A-22, AA-32201-18-55-A-22, AA-33232-19-55-A-22, UI-32842-19-60-A-22, UI-34061-20-55-A-22

Compliance Requirement: Allowable Costs/Costs Principles

Repeat Finding: No

	<u>Questioned Costs</u>
17.225 Unemployment Insurance (including COVID-19)	\$43,712*
<u>WIOA Cluster:</u>	5,351*
17.258 WIOA Adult Program	
17.259 WIOA Youth Activities	
17.278 WIOA Dislocated Worker Formula Grants	
Various Non-Major Programs	<u>27,438*</u>
	<u>\$76,501</u>

*Unable to identify questioned costs for each award number.

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

Condition:

Louisiana Workforce Commission's (LWC) use of Special Leave - Act of God (SLAG) was not in accordance with State Civil Service Rules (CSR) and may have resulted in improper compensation totaling approximately \$786,000.

Audit procedures performed regarding the use of SLAG identified the following:

- LWC granted \$1.7 million of SLAG to 792 employees between March 23, 2020, and April 19, 2020. Based on a non-statistical sample of 91 employees paid \$197,616 in SLAG, 49 (54%) employees may have been improperly compensated \$81,469 for SLAG in addition to compensation for the time actually worked. Of this amount, \$76,501 was charged to federal programs, which we consider to be questioned costs.
- Further procedures were performed to identify instances when employees recorded SLAG and overtime on the same day. Based on these procedures, we determined that from March 26, 2020, through April 14, 2020, LWC employees may have been improperly granted nearly 33,560 of SLAG hours totaling approximately \$786,000 in compensation.

Criteria:

On March 19, 2020, State Civil Service issued General Circular 2020-014, which included clarification that CSR 27.2(b) Special Paid Leave granted the appointing authority great discretion to grant special paid leave under CSR 11.23(d) Act of God. CSR 11.23(d) provides that SLAG can be granted "When the appointing authority determines the employee cannot work due to an act of God."

State Civil Service General Circular Numbers 2020-017 and 2020-022 demonstrate that the Emergency Rules issued by State Civil Service General Circular Number 2020-013 on March 18, 2020, supersede agency leave rules regarding the response to COVID-19. Nothing in the Emergency Rules allows for the payment of both SLAG and straight time overtime for hours actually worked. Agencies were specifically advised by these Circulars that the rules regarding official office closures "do not apply at this time."

On March 22, 2020, the governor issued Proclamation 33 JBE 2020, directing that all state office buildings be "closed to the public effective immediately. However, essential state functions shall continue." The Governor's proclamation was not an "official" office closure. While overtime is allowable under CSR 21.7(b)(4) during an official office closure, this rule was not in effect because LWC was not officially closed.

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

2 CFR 200.430 requires that compensation must be reasonable for the services rendered and conforms to the established written policy of the non-federal entity consistently applied to both federal and non-federal activities.

Cause:

From March 26, 2020, through April 14, 2020, LWC paid employees who actually worked both SLAG plus “straight time overtime” for the hours actually worked. Any hours actually worked over 40 hours in one work week were paid at time and a half. For example, during this time period an LWC employee who actually worked 50 hours in a work week received 95 hours total compensation (40 hours SLAG, 40 hours at straight time overtime and 10 hours at time and a half overtime).

Employees who were prevented from working or for whom it was impracticable to come in to work should have been granted SLAG. LWC employees who actually worked should have been paid straight salary only plus time and a half overtime for any hours worked over 40 in a work week pursuant to CSR 27.5, whether exempt or nonexempt.

Effect:

Failure to follow State Civil Service Rules and guidance could result in improper compensation to employees, and in disallowed costs resulting from improper charges to federal programs.

Recommendation:

LWC should work with State Civil Service in the development of future additional compensation policies or plans to avoid violation of State Civil Service Rules and contact State Civil Service if clarification of rules or guidance is necessary. In addition, LWC should seek legal advice regarding the recoupment of any improper compensation.

Management’s Response and Corrective Action Plan:

Management did not concur with the finding, and noted that it properly compensated its employees within the constraints of the Civil Service Commission Rules and Louisiana law (B-92).

Auditor’s Additional Comments:

Based on its response, LWC continues to comingle State Civil Service Emergency Rules regarding COVID-19 and its overtime compensation policies, resulting in a method of payment that was improper. Agencies were required to abide by the Emergency Leave Rules regarding compensation during this time period to address the COVID-19 pandemic. SLAG time compensation should have been used for those employees who were prevented from work or for whom it would be impracticable to work due to COVID-19, not as additional compensation for those employees who

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

did work. Also, the Governor’s proclamations closing state offices to the public were not official “office closures.” Normal functions for the state agencies were not altered or suspended. Therefore, employees who actually worked during the time period were not entitled to “straight time overtime” in addition to SLAG time for working during “office closures.”

As part of our due diligence in reporting this noncompliance, auditors sought guidance from State Civil Service about the rules and regulations in effect during this time period. This finding included consideration of that guidance.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

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

2020-010 – Inadequate Grant Recovery of Homeowner Assistance Program Awards

Award Years: 2006 - 2008

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2019-008)

	<u>Questioned Costs</u>
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$38,359*

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

Condition:

For the fiscal year ended June 30, 2020, the DOA, Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified \$38,359 in noncompliant Homeowner Assistance Program (HAP) awards for two homeowners through post-award monitoring for the Community Development Block Grant/State’s Program (CDBG). Because these noncompliant awards have not been recovered as of June 30, 2020, we consider the amounts as questioned costs. In addition, 27,932 noncompliant files totaling \$930.6 million identified in previous years are still outstanding. Of this total, OCD is actively pursuing collections on 15,721 files totaling \$555.9 million and the remaining 12,211 files totaling \$374.7 million have been determined uncollectable for various reasons such as death or bankruptcy.

As of June 30, 2020, \$8.9 billion in total HAP awards have been disbursed to 130,053 homeowners. At year-end, OCD was actively reviewing files for 383 applicants totaling \$12.4 million to make final determinations of the homeowner’s noncompliant status or final assessment

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

Federal Award Findings and Questioned Costs (Continued)

of the collectability of accounts determined to be noncompliant. In addition, OCD reported that the following progress was made during fiscal year 2020: 43 files were submitted to a law firm to pursue collection efforts; 150 applicants requested a plan for payment; and 256 files with obligations were paid off or were cleared.

Criteria:

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

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

Cause:

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

In August 2015, HUD amended the grant terms and conditions to formalize a partnership between the state and HUD and created the Road Home closeout plan, which continues to address

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noncompliance. Additional opportunities allow for the review of awards to determine if any unmet needs or additional assistance is necessary for participants to return home, including reclassification of the Road Home Elevation Incentive award and allowing interim housing as an unmet need. OCD has forwarded noncompliant awards to a law firm for collection in accordance with the Road Home closeout plan.

Effect:

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

Recommendation:

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

Management’s Response and Corrective Action Plan:

OCD’s response indicates concurrence with the finding stating that OCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. OCD’s response also indicates that OCD will continue to work with homeowners to become compliant and resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate (B-21).

2020-011 – Inadequate Recovery of Small Rental Property Program Loans

Award Years: 2006, 2007

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2019-009)

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$34,233,732*

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

Condition:

For the fiscal year ended June 30, 2020, the DOA, OCD-DRU identified \$34,233,732 in Small Rental Property Program (SRPP) loans for 321 property owners under the CDBG program who failed to comply with one or more of their loan agreement requirements and were assigned to loan recovery status. Since OCD has not recovered these loans, we consider these amounts totaling

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\$34,233,732 to be questioned costs. In addition, 916 noncompliant loans identified in previous years totaling \$80.2 million remain outstanding.

As of June 30, 2020, of the 4,486 outstanding SRPP loans totaling \$436.6 million, 1,078 noncompliant loans totaling \$100.2 million are in active recovery status, and OCD represented that current recovery efforts are to either recoup the loan funds or work with the applicants to bring them into compliance with the state's continuing requirements of the program. The remaining 159 noncompliant loans totaling \$14.3 million have been determined by OCD to be uncollectable for various reasons such as foreclosure, property seizure, or legal dispute.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded and has allocated approximately \$653 million to the SRPP, as part of the Road Home program. In accordance with the state's HUD-approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower-income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property owners are required to accept limitations on rents and incomes of renters during an "affordability period," a specified period of time based on the amount of funding received and the type of work being done (renovation or full construction) ranging between three and 20 years. The loan amounts are determined based on location of property, number of bedrooms, and the poverty level of the renter. In addition to accepting limitations on rents and income of renters, property owners also agree to maintain property insurance and maintain flood insurance, if necessary. These requirements become effective one year after the closing date and remain until the expiration of the "affordability period." According to the loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., loan modification, foreclosure, or repayment) if a property owner fails to comply with the loan agreement or does not provide evidence of compliance as required by the loan agreement.

Cause:

In June 2016, HUD issued a monitoring review report that included a finding that states the SRPP design lacked sufficient fiscal accounting controls and procedures to ensure that CDBG funds identified as ineligible expenses are able to be recaptured and repurposed for eligible uses. In HUD's May 2017 monitoring report, HUD noted that Louisiana has made significant progress on reviewing the SRPP documentation and implementing the corrective actions described in the June 2016 monitoring report. In HUD's February 2020 monitoring report, HUD reported that OCD is exploring all options to assist as many applicants in reaching compliance as possible. Nonetheless,

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OCD is prepared to employ the judicial foreclosure process as a potential option where no other remedy is available. HUD will continue to work with OCD to determine final enforcement procedures and potential recapture amounts. HUD stated that OCD must complete its selection of the properties going to public auction before the end of 2020.

Effect:

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

Recommendation:

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

Management's Response and Corrective Action Plan:

OCD stated in its response that it will continue the efforts to recover ineligible awards and will continue to work with rental property owners to become compliant and resolve loan compliance issues to reduce or eliminate the need to recapture funds from rental property owners (B-23).

Auditor's Additional Comments:

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

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 Federal Award Findings and Questioned Costs (Continued)

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

2020-012 - Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements

Award Year: Not Applicable

Award Number: Not Applicable

Compliance Requirements: Activities Allowed or Unallowed, Eligibility

Repeat Finding: No

	Questioned Costs
17.225 Unemployment Insurance (including COVID-19)	\$287,006

Condition:

The Louisiana Workforce Commission (LWC) did not have adequate internal controls and did not comply with requirements of the Unemployment Insurance (UI) federal program.

In March 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which included funding for new UI programs. These new programs are funded entirely with federal funds and include the Pandemic Unemployment Assistance (PUA) program and the Federal Pandemic Unemployment Compensation (FPUC) program. The PUA extended unemployment benefits to claimants that did not qualify for UI but had lost their job due to the COVID-19 pandemic, including those that were self-employed and gig workers. FPUC provided claimants receiving UI or PUA benefits an extra \$600 per week. Because of the large amount of funding provided and the lack of identity requirements, these programs have been exposed to identity theft and fraud schemes across the United States of America. Between March 14, 2020, and June 30, 2020, LWC issued more than \$3.7 billion in benefit payments to more than 575,000 claimants.

We tested a non-statistical random sample of 138 claimants who were paid \$902,822 in unemployment benefits between March 14, 2020, and June 30, 2020. Ninety-seven of the claimants received UI/FPUC benefits and 41 received PUA/FPUC benefits. Our audit procedures identified the following:

- Thirty-seven (27%) of the claimants reviewed who were paid \$261,063 had inconsistent or missing information on the UI application, which may indicate the claimant is intentionally filing to receive benefits that they are not entitled, or that may indicate possible identify theft. These inconsistencies included job history information on the application that did not agree with the UI database; incomplete

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job information on the application; questionable and contradictory personal contact information including email, telephone number, and address when compared with work location; contradictory information about the last day of work; and unusual age of applicant. In addition, the claimant may have certified for weeks that they were still unemployed although their job sector had returned to work. Of these 37 claimants, 23 have since been flagged by LWC for investigation or to provide proof of identity. These 23 claimants were paid \$162,170 through June 30, 2020, and these payments may ultimately be determined to be overpayments. Those that are potentially fraudulent, including possible identity theft, will be turned over to law enforcement agencies. We consider the \$261,063 to be questioned costs.

- Deductions were not properly withheld for five (4%) of the 138 claimants reviewed. All five of these exceptions related to child support deductions. Louisiana Revised Statute 23:1693 requires child support to be deducted from unemployment compensation when notified by the Department of Children and Family Services (DCFS). The notification received from DCFS states that the deduction should start within seven days. Three of the cases were set up between one to three months after LWC received the child support enforcement notice. One case had not been set up in the seven months since receiving the enforcement notice. One case has a termination notice on file from a previous claim to end the deduction and the child support is still being deducted.

In addition, during the course of our procedures, four claimants were identified that received benefit payments from two different federal programs for the same weeks. These claimants had exhausted their UI claim and were moved to the PUA program. The PUA claim was backdated, causing duplicate payments for weeks the claimant had received benefits under UI. When brought to LWC's attention, LWC set up \$25,943 in overpayments on these claims and corrected the funding sources associated with these claims. We consider the duplicated payments totaling \$25,943 to be questioned costs. We did not note any of these issues during our testing of the sample noted above.

The U.S. Department of Labor issued guidance on January 8, 2021, to require identity verification of PUA applicants. LWC has represented that this guidance is now being followed for all applicants, which should reduce the risk of overpayments or payments to ineligible claimants.

Criteria:

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

2 CFR 200.302(b)(4) states the financial management system of each non-federal entity must provide effective control over, and accountability for, all funds, property, and other assets. The

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non-federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.

20 CFR 625 (Appendix C Section 7511) states the Secretary of Labor interprets the Social Security Act [Section 303(a)(1)] to require that a state law include a provision for such methods of administration as are, within reason, calculated (1) to detect benefits paid through error by the agency or through willful misrepresentation or error by the claimant or others, and (2) to deter claimants from obtaining benefits through willful misrepresentation.

20 CFR 625.6 states the amount payable to an unemployed worker or unemployed self-employed individual for a week of total unemployment shall be the weekly amount of compensation the individual would have been paid as regular compensation, as computed under the provisions of the applicable state law for a week of total unemployment. In no event shall such amount be in excess of the maximum amount of regular compensation authorized under the applicable state law for that week.

Per R.S. 23:1601(8)(a), individuals are disqualified for benefits for the week, or fraction thereof, with respect to which he makes a false statement or representation knowing it to be false, or knowingly fails to disclose a material fact in obtaining or increasing benefits, whether or not he is successful in obtaining or increasing benefits, or otherwise due to his fraud receives any amount as benefits under to which they are not entitled.

R.S. 23:1693 requires child support to be deducted from unemployment compensation when notified by DCFS. The notification received from DCFS states that the deduction should start within seven days.

Cause:

Prior to the payment of claims during the COVID-19 pandemic, LWC failed to implement adequate internal controls to identify possible fraud or disqualification from the UI program and to ensure duplicate payments were not made. In addition, LWC represented it had limited personnel to set up child support deductions which created a backlog of these deductions.

Effect:

Failure to implement internal controls that will identify possible fraud or disqualification from the programs can lead to overpayments that LWC may not be able to collect if correct personal identifying information is not obtained prior to the payment of claims. Failure to properly withhold child support payments results in noncompliance with state laws. By backdating the PUA claims and thus, duplicating payments, LWC is noncompliant with federal program regulations.

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Recommendation:

LWC should evaluate the controls in place when implementing new programs to ensure that improper payments are minimal to reduce the risk of noncompliance. In addition, LWC should take the necessary actions to ensure child support deductions are setup timely to address the noted backlog and to ensure LWC is compliant with applicable laws. Finally, LWC should establish internal controls to ensure duplicate payments are not made from multiple programs and review other claimants that have a similar situation as the exceptions noted above to ensure that there are no other instances of duplicate payments and incorrect coding of funding sources.

Management’s Response and Corrective Action Plan:

Management concurred in part with the finding and outlined a plan of corrective action. Management agreed that proper internal controls should be put in place before implementing a program, but noted that states were given little time, insufficient guidance, and had inadequate resources while managing record-breaking surge in claim volume (B-85).

2020-013 - Inadequate Source Code Escrow Agreement

Award Year: Not Applicable
Award Number: Not Applicable
Compliance Requirement: Other
Repeat Finding: Yes (Prior Year Finding No. 2019-010)

	Questioned Costs
17.225 Unemployment Insurance (including COVID-19)	None Noted

Condition:

LWC’s original contract with Geographic Solutions, Inc. (GSI) was inadequate as of June 30, 2020, as it did not account for the infrastructure and other systems the Helping Individuals Reach Employment (HiRE) system’s source code requires for execution. LWC contracts with GSI as a sole source provider of the HiRE system. The HiRE system is used to administer the state’s UI program, and GSI performs critical services without which LWC could no longer operate the program.

LWC amended the contract to provide for extended escrow services, and both LWC and GSI signed this addendum in October 2020. However, as of December 2020, the escrow fees have not been paid; therefore, the source code has not been provided to the escrow agent. This is the fourth consecutive audit that LWC’s contract with GSI lacks an adequate and fully executed source code escrow agreement.

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 Federal Award Findings and Questioned Costs (Continued)

Criteria:

Good internal controls over information technology (IT) contracts should ensure the inclusion of certain key terms in IT agreements, including a source code escrow clause that would protect the entity upon contractual default of the contractor, and that those key terms are executed.

Cause:

As of June 30, 2020, LWC did not ensure that all key terms were included in a signed contract with GSI and that those key terms were fully executed.

Effect:

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

Recommendation:

Management should take the actions necessary to ensure the key terms are included in the escrow agreement and are fully met.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-91).

2020-014 – Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2017 - 2019

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

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2019-011)

WIOA Cluster:

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

**Questioned
 Costs**

None Noted

Condition:

For the second consecutive year, LWC did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. WIOA program

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expenditures totaled \$41 million during fiscal year 2020, with approximately \$36.5 million provided to subrecipients who were not adequately monitored.

Although LWC conducted annual site visits and monitoring reports were issued on each of the 15 subrecipients under the WIOA program, LWC did not adequately document or monitor the activities as necessary to ensure that the subaward was used for authorized purposes, complied with the terms and conditions of the subaward, and achieved performance goals. Audit procedures for five of the subrecipients revealed the following deficiencies:

- LWC did not perform adequate risk assessment procedures for any of the five subrecipients reviewed (100%) in order to evaluate the subrecipients' risk of noncompliance. Risk of noncompliance should be performed to determine the appropriate level of monitoring needed and should include consideration of the subrecipients' prior experience; previous audits, including the subrecipient's Single Audit; change in subrecipient personnel or system changes; and results from federal awarding agency monitoring.
- Three of the reports reviewed cited findings and potential questioned costs. However, LWC did not document the resolution of these possible questioned costs.
- LWC did not maintain adequate documentation to support the conclusions in its monitoring reports. For three of the five subrecipients reviewed, there was no support, and for one of the five, the support was inadequate. None of the five reports showed evidence of supervisory review.

In addition, LWC did not have adequate controls in place to ensure that required audit reports for the subrecipients were reviewed and that management decisions were issued for any findings to ensure timely and appropriate corrective action by subrecipients. Decision letters are due six months after the reports are due. For the two subrecipients who had audit findings, LWC had not issued decision letters. At the time of our request, the audit reports had been issued for approximately one year.

Criteria:

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

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

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2 CFR 200.331(d)(2) and (3) require pass-through entities to issue a management decision on applicable audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

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

Cause:

LWC has not placed sufficient emphasis on implementing internal controls to ensure that risk assessment procedures are performed and internal monitoring reports issued by the Office of Workforce Development Compliance and Monitoring Division are adequately prepared, supported, and reviewed prior to issuance. In addition, LWC has not placed sufficient emphasis on implementing internal controls to ensure any reported findings are followed up on to verify corrective action is taken in a timely manner.

Effect:

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

Recommendation:

LWC should require that monitoring reports are properly reviewed and adequately supported before they are issued. This includes implementing an overall risk assessment policy to ensure that risk assessments are performed and documented on all subrecipients to determine the appropriate level of monitoring. In addition, LWC should strengthen controls to ensure the timely review of all required subrecipient audit reports in order to resolve any audit findings and questioned costs.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-95).

Auditor's Additional Comments:

In LWC's response, management noted that the reports reviewed by the auditor had not been completed and that the final reports address the potential questioned costs or other findings, assigned corrective actions to remedy findings, and included a documented resolution. The reports auditors reviewed were dated in May 2020. According to LWC's policy, the subrecipient will submit a corrective action plan to LWC within 45 days of the issuance of the monitoring report.

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At the time of our review in October 2020, there was no documentation for the resolution of the findings.

2020-015 - Weak Security Controls

Award Year: Not Applicable

Award Number: Not Applicable

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

Repeat Finding: Yes (Prior Year Finding No. 2019-012)

	Questioned Costs
17.225 Unemployment Insurance (including COVID-19)	None Noted

Condition:

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

Criteria:

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

Cause:

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

Effect:

Without adequate monitoring, LWC may be unable to detect unauthorized user access to LaWATS and the UI mainframe. Inadequate security of LWC’s systems may lead to unauthorized view or theft of unemployment insurance and tax data, or noncompliance with privacy laws.

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Federal Award Findings and Questioned Costs (Continued)**

Recommendation:

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

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-97).

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

2020-016 - Deficiencies in Controls over Electronic Payroll Certifications and Approvals

Award Years: Various

Award Numbers: Not Applicable

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: No

Questioned Costs
None Noted

Highway Planning and Construction Cluster:

20.205 Highway Planning and Construction

20.219 Recreational Trails Program

Condition:

The Department of Transportation and Development (DOTD) did not have adequate controls in place to ensure that all electronic time sheets, including those employees charging to federal programs, were certified and approved in a timely manner.

DOTD utilizes electronic time sheets in the Cross-Application Time Sheet (CATS) system, a computer-based application accessed through Louisiana Employees Online (LEO), for approximately 1,444 (34.5%) of its 4,181 total employees. In a non-statistical sample of 22 electronic time sheets tested from a population of 1,444, one (4.5%) time sheet was not approved by the employee’s supervisor.

Based on these results, we performed additional procedures on system reports of the 34,421 electronic time sheets processed in CATS from July 1, 2019, through June 30, 2020, and noted the following:

- 509 (1.5%) time sheets were not certified by the employee.

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Federal Award Findings and Questioned Costs (Continued)

- 812 (2.4%) time sheets were certified by the employee from three to 132 days after the payroll posting date.
- 1,436 (4.2%) time sheets were not approved by the supervisor.
- 1,603 (4.7%) time sheets were approved by the employees' supervisor from three to 139 days after the payroll posting date.

Criteria:

Louisiana Civil Service Rule 15.2, *Certification of Payroll and Attendance*, requires each classified employee and appointing authority to certify on each payroll that the actual service was rendered, the actual number of hours of attendance on duty, and the number of hours absence from duty.

DOTD's *Administrative Manual*, Section 3.17, requires employees and supervisors to certify and/or approve time statements for accuracy by 10:00 p.m. on the Wednesday following the close of the pay period (payroll posting date). Time administrators are responsible for reviewing the LaGov ZP241 eCertification Report prior to payroll processing to identify any employees who have not certified their timesheet and any supervisors who have not approved their staff's time sheets.

2 CFR 200.430 requires that records must be supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Cause:

DOTD did not place sufficient emphasis on ensuring electronic time sheets were properly certified and approved prior to the payroll posting date.

Effect:

Electronic time and attendance records were not properly certified, approved, and monitored, which increases the risk of payroll error or fraud and may result in disallowed costs.

Recommendation:

Management should ensure employees comply with existing policies and procedures, including properly certifying and approving electronic time sheets in a timely manner.

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Management’s Response and Corrective Action Plan:

Management concurred in part with the finding and provided a corrective action plan (B-120).

Auditor’s Additional Comments:

In its response, management stated recertifications of time sheets due to prior-period adjustments would override any previous system certifications or approvals. The auditor excluded time sheets that were marked as changed after certification in the system from finding results presented above.

2020-017 - Untimely Submission of Summary of Samples and Test Results Form

Award Years: 2007, 2013 - 2019

Award Numbers: Not Applicable

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2019-013)

Highway Planning and Construction Cluster:

- 20.205 Highway Planning and Construction
- 20.219 Recreational Trails Program

Questioned Costs
None Noted

Condition:

DOTD did not have adequate controls in place to ensure the Summary of Samples and Test Results Form (Form 2059), which is part of DOTD’s project close-out documentation, was completed timely for projects of the Highway Planning and Construction Cluster (HPCC). DOTD’s *Construction Contract Administration Manual* requires the Summary of Samples and Test Results Form to be submitted with the project close-out documentation. In practice, DOTD requires this form to be submitted within 90 days of final acceptance of the project. The Summary of Samples and Test Results Form is certified by applicable engineers and includes documentation relating to the quality of materials used for the project, including the sampling plans and test results of the materials.

In a non-statistical sample of 17 projects reviewed from a population of 162 projects receiving final acceptance in fiscal year 2020, DOTD did not ensure the Summary of Samples and Test Results Form was completed within 90 days of the project’s final acceptance for 12 (71%) of the projects tested.

- For seven (41%) of these projects, the form was completed untimely, ranging from 108 to 360 days after final acceptance.

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- For five (29%) of these projects, the form was not completed as of December 2020, with final acceptance dates in October 2019, December 2019, January 2020, and February 2020.

In addition, there were two individually important projects reviewed where the Summary of Samples and Test Results Form was completed 361 days after final acceptance for one project, while the form was not completed as of December 2020 for the other project which had final acceptance in July 2019.

Criteria:

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

Cause:

DOTD did not ensure that the district engineers approved and submitted the Summary of Samples and Test Results Form to DOTD Headquarters in a timely manner.

Effect:

Untimely completion of the Summary of Samples and Test Results Form delays validation that the sampling and testing results were in accordance with DOTD's quality assurance program. The absence of such documentation could result in a lack of support that the quality of materials and workmanship used met the requirements for a federally funded project.

Recommendation:

DOTD should continue tracking projects receiving final acceptance and emphasize the importance of timely submittal of the Summary of Samples and Test Results Form to district engineers. In addition, DOTD may consider alternative methods for district engineers to document their review and approval of the sampling and testing results.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-126).

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U.S. DEPARTMENT OF THE TREASURY

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

2020-018 – Noncompliance with Coronavirus Relief Fund Requirements

Award Year: 2020

Award Number: Not Applicable

**Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost
 Principles, Period of Performance**

Repeat Finding: No

		Questioned Costs
21.019	COVID-19 – Coronavirus Relief Fund	\$1,648,025

Condition:

The Department of Public Safety and Corrections, Corrections Services (DOC) received reimbursement from the CRF for expenditures at Louisiana State Penitentiary (LSP), Elayn Hunt Correctional Center (EHCC), and Adult Probation and Parole (P&P) facilities that did not comply with program requirements or were inadequately supported resulting in \$1,648,025 total questioned costs. A review of vendor payments selected from LSP, EHCC, and P&P reimbursements for non-payroll expenditures in fiscal year 2020 disclosed the following:

- 99% of the total payments tested, including payments for Hepatitis C medication, upkeep for weed eaters, lawn mowers, and tractors, various auto repairs, horse feed, chairs re-upholstered, and shredders, did not have documentation to support that the expenditure was incurred due to public health emergency with respect to COVID-19 and not accounted for in the state budget most recently approved as of March 27, 2020, as required by CRF and DOA guidelines, resulting in questioned costs, totaling \$1,648,025, as noted in the table below.

Sample Description / Facility	Large Items Tested	Non- Statistical Sample Tested	Total Tested	Total Reimbursed to LSP, EHCC, and P&P*	Questioned Costs
Pharmaceutical Vendor					
LSP	\$698,106	\$61,136	\$759,242	\$1,355,284	\$758,735
EHCC	\$191,784	\$47,108	\$238,892	\$726,364	\$238,775
Other Vendors					
LSP	n/a	\$234,684	\$234,684	\$1,769,840	\$234,684
EHCC	n/a	\$258,741	\$258,741	\$896,114	\$255,092
P&P	n/a	\$161,985	\$161,985	\$695,881	\$160,739
Totals	\$889,890	\$763,654	\$1,653,544	\$5,443,483	\$1,648,025

*Total non-payroll expenditures reimbursed to the Department was \$7,761,339.

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 Federal Award Findings and Questioned Costs (Continued)

- 6% of the total payments tested relate to expenditures incurred prior to the CRF period of performance that began March 1, 2020.
- There was no evidence of review or approval of the reimbursement request by someone other than the employee preparing and submitting the request to the DOA.

Criteria:

The CARES Act, as amended, was enacted on March 27, 2020, and requires that CRF shall be (1) used for necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) not accounted for in the state budget most recently approved as of March 27, 2020; and (3) incurred during the period that begins March 1, 2020, and ends on December 31, 2021. The U.S. Department of the Treasury (Treasury) issued additional guidance and Frequently Asked Questions (FAQ) documents to further clarify how the CRF monies can be used. The Treasury guidance, dated April 22, 2020, included the following as an example of an allowable use of CRF: “COVID-19 related expenses of maintaining state prisons and county jails, including as it relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions”. Additionally, the Office of the Commissioner, DOA memorandum to state agencies, dated March 10, 2020, requires agencies to track all expenditures relating to COVID-19, clearly mark invoices ‘Related to the Coronavirus COVID-19’ and, if necessary, have a brief explanation of why it was necessary to incur the expenditure.

Cause:

Management did not have an adequate process in place to review the expenditures to determine they met the federal guidelines and to maintain the required documentation prior to submitting them for reimbursement. In addition, management included payments in the reimbursement request based on the date of the payment and not the date the expense was incurred.

Effect:

These exceptions resulted in total questioned costs of \$1,648,025.

Recommendation:

Management should ensure that sufficient supporting documentation is available to indicate that each reimbursed expenditure is COVID-19 related, reimbursement requests only include expenses incurred within the period of performance, and reimbursement requests are reviewed and approved by someone other than the preparer.

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

Management’s Response and Corrective Action Plan:

Management did not concur with the finding and provided that the non-payroll expenditures were COVID-related because the costs relate to maintaining state prisons and additional eligible expenditures have not yet been reimbursed by CRF that could “serve to replace any questionable costs” including expenditures determined to be purchased prior to March 1, 2020. Management also noted that it has strictly adhered to any and all guidance provided by the DOA (B-5).

Auditor’s Additional Comments:

Management’s response states that DOC has additional eligible expenditures that have not been reimbursed and could “serve to replace any questionable costs”. These expenditures are not relevant to the scope of our audit work and should instead be presented to the federal oversight agency during audit resolution.

In addition, management’s response refers to the Treasury guidance that provided an administrative allowance for states to presume that public health and public safety employees were substantially dedicated to mitigating or responding to the COVID-19 public health emergency and therefore, the payroll costs for those employees would be eligible uses of CRF funds. The Treasury guidance, however, does not afford that same administrative allowance to other types of expenditures. Therefore, we disagree with management’s rationale that “given the presumption that public safety and public health employees’ daily work activities are substantially dedicated to mitigating and responding to COVID-19, it was reasonable... for DOA to conclude that the costs of maintaining and operating prisons and youth facilities are eligible for CRF reimbursement.”

As explained above, DOC did not have documentation to support that the non-payroll expenditures tested were COVID-19 related.

EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION

2020-019 – Inadequate Controls over Certain Coronavirus Relief Fund Transactions

Award Year: 2020

Award Number: Not Applicable

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

Repeat Finding: No

	Questioned Costs
21.019 COVID-19 – Coronavirus Relief Fund	None Noted

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

Condition:

For the fiscal year ended June 30, 2020, DOA did not thoroughly review certain state agency expenditures prior to approving reimbursement using CRF monies. The Louisiana Legislature appropriated a portion of the CRF monies received by the state of Louisiana to be used for the expenditures of state agencies resulting from the public health emergency with respect to COVID-19. DOA then established a process for state agencies to submit requests for reimbursement of allowable expenditures already incurred to be covered using CRF dollars. DOA was responsible for reviewing and approving these expenditures for CRF funding, to ensure they were for COVID-19 related expenditures. In addition, DOA was responsible for maintaining the support reviewed in approving the expenditures.

Louisiana reported CRF expenditures totaling \$217,118,448 on its fiscal year 2020 SEFA. Included in the \$217.1 million were CRF reimbursements of certain non-payroll expenditures for DOC totaling \$7,761,339, or 3.6% of the total.

Criteria:

Section 601(d) of the Social Security Act, as added by the CARES Act enacted on March 27, 2020, and as amended requires that CRF shall be used for (1) necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the state budget most recently approved as of March 27, 2020; and (3) were incurred during the period that begins March 1, 2020, and ends on December 31, 2021. The Treasury issued additional guidance and FAQ documents to further clarify how the CRF monies can be used. Treasury guidance dated April 22, 2020, included the following as an example of an allowable use of CRF: “COVID-19 related expenses of maintaining state prisons and county jails, including as it relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.”

Cause:

DOA decided that 100 percent of the non-payroll expenditures DOC submitted would be considered allowable for CRF funding as long as the costs were incurred during the allowed period and, therefore, did not require DOC to submit support that each expenditure incurred was a COVID-19-related expenditure. As a result, DOA approved the expenditures for CRF funding based on its review of system reports and other documentation evidencing payment; but the documentation reviewed did not identify the purpose of each expenditure to support the determination that it was incurred due to COVID-19. DOA represented this decision was made based on Treasury guidance dated April 22, 2020, the Treasury FAQ document dated May 4, 2020, and other information obtained verbally from DOC management.

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

Effect:

Not reviewing and maintaining sufficient detail to support that each expenditure reimbursed with CRF funds was incurred due to COVID-19 increases the risk that CRF monies were used for unallowed purposes potentially leading to questioned and/or disallowed costs.

Recommendation:

DOA management should ensure that DOC review previously approved reimbursements to ensure sufficient support is available to indicate that each approved expenditure was COVID-19 related, and should ensure that sufficient supporting documentation is submitted and maintained for any future requests for reimbursement of expenditures using CRF funds as evidence of compliance with Treasury guidance and FAQs.

Management's Response and Corrective Action Plan:

DOA management did not concur with the finding and noted that the finding incorrectly states "100 percent of non-payroll expenditures DOC submitted would be allowable." Management contended that there was a complete review of documentation submitted and "the reports submitted by DOC provided enough evidence to prove the expenditures were operating costs which were pre-determined to be eligible." Management also contended that it was reasonable, given the administrative accommodation provided by the Treasury allowing all payroll costs for public safety employees, to consider the costs of maintaining and operating prisons as eligible CRF expenditures. DOA management further stated that "the eligibility of the expenditures questioned by LLA is now irrelevant" since DOA is supplementing the initial state entity allocations with additional eligible expenditures by "replacing reimbursed operating costs with eligible payroll expenditures" (B-15).

Auditor's Additional Comments:

We would like to clarify that the finding accurately states, "DOA decided that 100 percent of the non-payroll expenditures DOC submitted would be considered allowable for CRF funding as long as the costs were incurred during the allowed period, and therefore, did not require DOC to submit support that each expenditure incurred was a COVID-19 related expenditure." In our judgement, it was not reasonable to pre-determine that all DOC operating expenditures incurred during the allowed period would be allowable, and therefore consider this to be a flaw in the design of the established controls.

DOA's response refers to the Treasury guidance that provided an administrative allowance for states to presume that public health and public safety employees were substantially dedicated to mitigating or responding to the COVID-19 public health emergency and therefore, the payroll costs for those employees would be eligible uses of CRF funds. This administrative allowance effectively reduced the documentation burden for those payroll costs in not requiring the states to

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

track and document time spent by those employees related to COVID-19. The Treasury guidance, however, does not afford that same administrative allowance to other types of expenditures. Therefore, we disagree with DOA’s rationale that “given the presumption that public safety and public health employees’ daily work activities are substantially dedicated to mitigating and responding to COVID-19, it was reasonable...to conclude that the costs of maintaining and operating prisons and youth facilities are eligible for CRF reimbursement.”

In addition, DOA’s response states that “the eligibility of the expenditures questioned by LLA is now irrelevant” since DOA is supplementing the initial state entity allocations with additional eligible expenditures by “replacing reimbursed operating costs with eligible payroll expenditures.” We would like to clarify that this finding only addresses the identified control deficiency and does not report questioned costs. Also, any additional expenditures that DOA may have identified as allowable to replace the previously approved operating costs are not relevant to the scope of our audit work and should instead be presented to the federal oversight agency during audit resolution.

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

2020-020 - Control Weakness over and Noncompliance with Coronavirus Relief Fund

Award Year: 2020

Award Number: Not Applicable

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

Repeat Finding: No

	Questioned Costs
21.019 COVID-19 – Coronavirus Relief Fund	\$619,226

Condition:

The Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) received reimbursement for expenditures that were unallowable and outside the period of performance under the CRF, per federal program rules and guidance.

A review of 100% of non-payroll expenditures paid with the CRF, totaling \$5,926,871, disclosed the following:

- For residential facilities caring for juveniles in OJJ’s custody, \$363,183 of the \$3,789,912 contract costs paid with CRF funds were also reimbursed by Foster Care federal funds, which is not allowable. The \$363,183 payments are considered questioned costs.

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

- One residential facility payment of \$8,385, not associated with a contract, was for dates of service in January 2020, which is outside of the period of performance for CRF and is considered questioned cost.

In addition to the non-payroll testing above, auditors reviewed payroll expenditures from March 1, 2020, through May 31, 2020, included on the March 2020 and June 2020 quarterly administrative invoices. Auditors determined that a percentage of OJJ salary and benefit costs were paid by both CRF and Foster Care federal funds totaling \$247,658, which are considered questioned costs.

Criteria:

The CARES Act, as amended, was enacted on March 27, 2020, and requires that CRF shall be used for (1) necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the state budget most recently approved as of March 27, 2020; and (3) were incurred during the period that begins March 1, 2020, and ends on December 31, 2021. Treasury issued additional guidance and FAQ documents to further clarify how the CRF monies can be used. Per Treasury guidance dated April 22, 2020, ineligible expenditures of payments from the CRF include expenditures that have been or will be reimbursed under any federal program.

Cause:

These conditions occurred due to weakness in OJJ's control procedures that allowed federal funds to be used in noncompliance with federal requirements.

Effect:

Failure to comply with CRF program rules and guidance resulted in total questioned costs of \$619,226.

Recommendation:

OJJ should ensure that reimbursements received under the CRF are not reimbursed from other federal programs and the expenditures were incurred within the period of performance.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-71).

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

U.S. DEPARTMENT OF EDUCATION

BATON ROUGE COMMUNITY COLLEGE

2020-021 - Disbursement of CARES Act Funds to Ineligible Students

Award Year: 2020

Award Number: P425E201230

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	<u>Questioned Costs</u>
84.425E COVID-19 - Higher Education Emergency Relief Fund - Student Aid Portion	\$35,979

Condition:

Baton Rouge Community College (BRCC) incorrectly disbursed funds totaling \$35,979 to 41 students during the spring semester who were officially withdrawn from all courses prior to March 13, 2020.

Criteria:

The CARES Act section 18004(c) states institutions of higher education shall provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to coronavirus. Proclamation 9994 of March 13, 2020, "Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak," *Federal Register*, Vol. 85, No. 53 at 15337-38 was the official declaration of the President that the COVID-19 outbreak in the United States constituted a national emergency. As a result, and as further confirmed by correspondence with the U.S. Department of Education (USDOE), a student who withdrew from an institution prior to March 13, 2020, was not eligible to receive an emergency financial aid grant.

Cause:

BRCC considered students with active enrollment in a Title IV eligible program at any time during the period of March 1, 2020, to March 31, 2020, as meeting the eligibility requirements. Also, BRCC considered March 1, 2020 as the beginning of the national emergency.

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

Effect:

Disbursements to ineligible students may impact the formula calculation used to distribute funds to eligible students, and BRCC could be liable for the repayment of improper disbursements if disallowed by the federal grantor.

Recommendation:

BRCC should work with the grantor agency and legal counsel, as applicable, to determine the proper resolution of this issue.

Management's Response and Corrective Action Plan:

Management did not concur with the finding, explaining in its response that, "...the College acted in good faith when disbursing the funds to students using the only definitive guidance at the time, which was the March 13, 2020, federal proclamation that specifically identified March 1, 2020, as the effective date of the national emergency." Management further stated, "...the margin of error (1%) and the impact on eligible students were not statistically significant. Therefore, BRCC management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College" (B-2).

Auditor's Additional Comments:

2 CFR 200.516 requires the auditor to report findings for known questioned costs exceeding \$25,000. When presented with BRCC's explanation for why this occurred, we did reach out to the USDOE, Higher Education Emergency Relief Fund (HEERF) team, to explain BRCC's rationale that the President's Proclamation, although dated March 13, 2020, listed an effective date of March 1, 2020, and seek clarification; however, the HEERF team responded clearly that "...a student may not receive CARES funds if he/she withdrew from an institution before March 13, 2020." As a result of this communication, we are required to question the applicable costs and report this finding.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Federal Award Findings and Questioned Costs (Continued)

2020-022 - Inadequate Controls over Return of Title IV Funds

Award Years: 2019, 2020

Award Numbers: P063P185473, P063P195473, P268K195473, P268K205473

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

		<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>		
84.063	Federal Pell Grant Program (Award No. P063P195473)	\$25
84.268	Federal Direct Student Loans (Award No. P268K205473)	124
		<u>\$149</u>

Condition:

BRCC did not have adequate controls in place to ensure that returns of Title IV funds were accurately calculated and timely returned to the USDOE as required by federal regulations.

In a non-statistical sample for the Summer 2019 semester of three students from a population of 483 students who were evaluated by BRCC for return of Title IV funds, one (33%) return calculation was inaccurate, resulting in \$60 being returned improperly to the USDOE. Also, one (50%) of two required returns were not returned to the USDOE within 45 days of determining the student's withdrawal dates as required by federal regulations. The late return was 18 days after the required 45-day period.

In a non-statistical sample for the Fall 2019 semester of 14 students from a population of 2,520 students who were evaluated by BRCC for return of Title IV funds, two (14%) return calculations were inaccurate, resulting in \$570 being returned improperly to the USDOE. Also, eight (80%) of 10 required returns were not returned to the USDOE within 45 days of determining the student's withdrawal dates as required by federal regulations. The late returns ranged from three to four days after the required 45-day period.

In a non-statistical sample for the Spring 2020 semester of 23 students from a population of 3,268 students who were evaluated by BRCC for return of Title IV funds, six (32%) return calculations were inaccurate, resulting in \$128 being returned improperly to the USDOE and \$135 owed back to the USDOE. Also, 16 (84%) of 19 required returns were not returned to the USDOE within 45 days of determining the student's withdrawal dates as required by federal regulations. The late returns ranged from 31 to 32 days after the required 45-day period.

In a separate test of tuition and fees, two return calculations were inaccurate for the Spring 2020 semester, resulting in \$54 being returned improperly to the USDOE and \$14 owed back to the USDOE.

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Federal Award Findings and Questioned Costs (Continued)

In a separate test of 15 withdrawals for the Spring semester relating to a qualifying emergency, seven (47%) student accounts did not receive the waiver as required by federal regulations, resulting in \$6,826 being returned improperly to the USDOE and billed to the applicable students. Five (72%) of the seven students initially received waivers; however, the students accounts were not locked and the funds were returned during a batch process in error.

Criteria:

34 CFR 668.22(a)(1) requires the institution to determine the amount of Title IV funds that the student earned as of the student's withdrawal date.

34 CFR 668.22(j) requires the institution to return unearned Title IV funds within 45 days of the determination date of withdrawal.

34 CFR 668.22(f) defines how the percentage of the period of enrollment completed is calculated, including the total number of days in the period of enrollment, except scheduled breaks of at least five consecutive days are excluded from the total number.

Section 3508 of the CARES Act directs the Secretary to waive the statutory requirement for institutions to return Title IV funds as the result of student withdrawals related to a qualifying emergency for the spring semester.

Cause:

Management noted the returns were untimely for the Summer 2019 and Fall 2019 semesters because the returns were held for processing in a larger batch, and that returns were untimely for the Spring 2020 semester because additional time was needed for management to evaluate the new federal guidance issued as the result of the coronavirus pandemic. Inaccurate return calculations were the result of the total number of days in the enrollment period and scheduled breaks incorrectly entered in the Banner system. The incorrect application of waivers to student accounts for the Spring 2020 semester was the result of oversight and erroneous adjustments to the student accounts.

Effect:

Failure to timely and accurately perform return of funds calculations and remit the related funds to the USDOE results in noncompliance with federal regulations and can result in improper billings to students and/or a loss of funds by BRCC.

Recommendation:

Management should strengthen controls to ensure any unearned funds by withdrawn students are accurately calculated by ensuring the total number of days in the enrollment period and scheduled

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

breaks are correct in the Banner system; returns to the USDOE are completed within the required timeframes; and waivers as the result of student withdrawals related to a qualifying emergency for the Spring 2020 semester are properly applied to the student accounts. Management should adjust all applicable student accounts in the Banner system for the inaccurate returns and unapplied waivers.

Management's Response and Corrective Action Plan:

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

DELGADO COMMUNITY COLLEGE

2020-023 - Control Weakness over and Noncompliance with Return of Title IV Funds Requirements

Award Year: 2020

Award Numbers: P063P192530, P268K202530

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

	<u>Questioned Costs</u>
84.063 Federal Pell Grant Program (Award No. P063P192530)	\$558
84.268 Federal Direct Student Loans (Award No. P268K202530)	712
	<u>\$1,270</u>

Condition:

Delgado Community College (Delgado) did not have adequate controls in place to ensure Title IV funds were calculated correctly and timely returned to the USDOE as required per federal regulations.

In a non-statistical sample of 29 students from a population of 878 students totaling \$2,948,356, who either officially or unofficially withdrew from the institution during the Fall 2019 semester, two (7%) students had errors in the return of Title IV funds calculations totaling \$1,270.

Criteria:

34 CFR 688.22(a)(1) requires the institution to determine the amount of Title IV funds that the student earned as of the student's withdrawal date.

34 CFR 668.22(e)(4) requires the institution to calculate the amount of unearned Title IV assistance to be returned.

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

34 CFR 668.22(j) requires the institution to return program funds within 45 days of the determination date of withdrawal, and to determine the date of withdrawal within 30 days after the period of enrollment.

Cause:

Delgado did not have adequate procedures in place to properly calculate the amount of unearned funds to be returned and to ensure Title IV funds are timely returned to the USDOE.

Effect:

Failure to perform the return of Title IV funds calculations correctly resulted in noncompliance with federal regulations. Audit procedures performed identified \$1,270 that Delgado did not return to the USDOE, which are considered questioned costs.

Recommendation:

Delgado should strengthen controls to ensure that all return of Title IV funds calculations are performed accurately and funds are timely returned to the USDOE.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

In Delgado's response, management noted that the error rate is only .02% of the entire population of students who either officially or unofficially withdrew from the institution during the Fall 2019 semester.

While the audit procedures resulted in a 7% error rate in the sample tested, .02% is not an appropriate depiction of the possible error rate contained in the population since the projected error rate of the population would remain 7%. The correct calculation would be to multiply the 7% error rate by the total population of 878, which projects to a possible total of 61 errors.

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

2020-024 - Improper Disbursements to Students

Award Year: 2020

Award Number: PE425E201641

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	<u>Questioned Costs</u>
84.425E COVID-19 – Higher Education Emergency Relief Fund – Student Aid Portion	\$57,284

Condition:

Delgado disbursed funds totaling \$57,284 from the HEERF - Student Aid Portion during the Spring 2020 semester to 79 ineligible students who were officially withdrawn from all courses prior to March 13, 2020. A total of 7,799 students at Delgado received this funding; therefore, approximately 1% of these students were ineligible.

Criteria:

CARES Act section 18004(c) states institutions of higher education shall provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to coronavirus. Proclamation 9994 of March 13, 2020, “Declaring a National Emergency Concerning the COVID-19 Outbreak,” was the official declaration of the President that the COVID-19 outbreak in the United States constituted a national emergency. As a result, and as further confirmed by correspondence with the USDOE, a student who withdrew from an institution prior to March 13, 2020, was not eligible to receive an emergency financial aid grant.

Cause:

Delgado considered students with active enrollment in a Title IV eligible program at any time during the period of March 1, 2020, to March 31, 2020, as meeting the eligibility requirements.

Effect:

Disbursements to ineligible students are considered questioned costs and may impact the formula calculation used to distribute funds to eligible students. Delgado could be liable for repayment of the improper disbursements if disallowed by the federal grantor.

Recommendation:

Delgado should work with the grantor agency and legal counsel, as applicable, to determine the proper resolution of this issue.

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

Management's Response and Corrective Action Plan:

Management did not concur with the finding, explaining in its response that, "...the College acted in good faith when disbursing the funds to students using the only definitive guidance at the time, which was the March 13, 2020, federal proclamation that specifically identified March 1, 2020, as the effective date of the national emergency." Management further stated, "...the margin of error (1%) and the impact on eligible students were not statistically significant. Therefore, Delgado management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College." In addition, management states that, "...the statement of effect that Delgado could be liable for repayment of the improper disbursements if disallowed by the federal grantor, should be instead a general recommendation as this could not be the effect for this particular funding. The USDOE's clarification response to the LLA on March 9, 2021, which was shared with the College on March 18, 2021, specifically stated that an institution that has awarded funds to a student who withdrew after March 13, 2020, does not have to recoup the funds awarded" (B-9).

Auditor's Additional Comments:

2 CFR 200.516 requires the auditor to report findings for known questioned costs exceeding \$25,000. When presented with Delgado's explanation for why this occurred, we did reach out to the USDOE, HEERF team, to explain Delgado's rationale that the President's Proclamation, although dated March 13, 2020, listed an effective date of March 1, 2020, and seek clarification. However, the HEERF team responded clearly that "...a student may not receive CARES funds if he/she withdrew from an institution before March 13, 2020." As a result of this communication, we are required to question the applicable costs and report this finding. Finally, while we concur that the guidance received from the HEERF team notes that no recoupment of funds would occur for students who withdrew after March 13, 2020, the payments to ineligible students noted in the finding relate to students who withdrew prior to March 13, 2020. If these questioned costs are disallowed by the federal grantor, those funds may be recouped by the federal grantor in accordance with 2 CFR 200.339.

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

2020-025 - Inadequate Controls over Recording Class Attendance for Distance Education

Award Year: 2020

Award Numbers: P063P192530, P268K202530

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.063 Federal Pell Grant Program (Award No. P063P192530)	\$1,287
84.268 Federal Direct Student Loans (Award No. P268K202530)	2,012
	<u>\$3,299</u>

Condition:

Delgado did not have adequate controls in place to ensure class attendance was properly recorded by instructors for students enrolled in online (distance education) courses and identify the students who withdrew (officially or unofficially) in accordance with established policies. In a non-statistical sample of 40 students from a population of 4,978 students who were enrolled in distance education, Delgado did not properly record attendance for four (10%) students that received Title IV funding.

Criteria:

In accordance with Delgado's attendance policy, all online courses are required to have attendance taken, with a minimal participation requirement of two online assignments or activities (may include tests, quizzes, assessments) submitted by the student each week throughout the semester. The policy further notes, by the official fourteenth class day (seventh class day for summer session or atypical sessions), all instructors are required to drop any student who has never attended the class or participated in an online course. By midterm, instructors are required to assign a FN (failed for nonattendance) grade to each student for whom the instructor identifies as not meeting the requirements for sufficient participation at midterm to be successful in the course. If a student receives FNs in all enrolled classes at midterm, the student will be unofficially withdrawn from the college by the college registrar.

34 CFR 668.22(a)(1) notes that when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date in accordance with 34 CFR 668.22(e).

Per 34 CFR 668.22(c)(3) an institution that is not required to take attendance may use as the student's withdrawal date a student's last date of attendance at an academically-related activity

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Federal Award Findings and Questioned Costs (Continued)

provided that the institution documents that the activity is academically related and documents the student's attendance at the activity.

34 CFR 668.22(e)(4) requires the institution to calculate the amount of unearned Title IV assistance to be returned.

34 CFR 668.22(j) requires the institution to return program funds within 45 days of the determination date of withdrawal and to determine the date of withdrawal within 30 days after the period of enrollment.

Cause:

The information in Delgado's system for these four students indicated a lack of attendance based on their logged participation or academic activity ceasing before the specified date. However, these students remained on the class rosters. These students should have been dropped from the courses in accordance with Delgado's attendance policy.

Effect:

This resulted in Delgado either not performing or incorrectly performing the return of Title IV calculations and these students remaining eligible to receive student financial aid.

Failure to properly document attendance and timely identify students who may require a return of Title IV funds resulted in noncompliance with federal regulations. As a result, Delgado did not return \$3,299 of Title IV funds to the USDOE, which are considered questioned costs.

Recommendation:

Delgado should ensure that instructors document the attendance requirement of assigning two online assignments or activities submitted by the student each week throughout the semester. Delgado also should strengthen procedures over distance education to ensure all students requiring a return of Title IV funds calculation are identified and return of funds procedures are performed timely and accurately.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-11).

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

**2020-026 - Noncompliance and Control Weakness Related to Student Financial Assistance
 Borrower Data Reconciliations**

Award Year: 2020
Award Number: P268K202530
Compliance Requirement: Special Tests and Provisions
Repeat Finding: No

**Questioned
 Costs**

None Noted

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Condition:

Delgado did not properly perform monthly reconciliations of the School Account Statement (SAS) data files to the institution’s financial records.

Criteria:

34 CFR 685.300(b)(5) requires that schools must, on a monthly basis, reconcile institutional records with Direct Loan funds received and Direct Loan disbursement records submitted to and accepted by the USDOE.

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

Cause:

Each month, the USDOE’s Common Origination and Disbursement (COD) system provides the institution the SAS data file, which should be reconciled back to the Daily G5 Draw Down reports and the institution’s financial records to ensure the institution has transmitted accurate and complete student data to the COD system for all Federal Direct Student Loan borrowers in accordance with federal requirements. While Delgado performs a reconciliation of loan amounts drawn from G5 to the loan amounts disbursed to students, Delgado’s reconciliation process did not incorporate use of the SAS data files as required by federal regulations to ensure that loan information submitted to the USDOE for Direct Student Loan borrowers is complete.

Effect:

Failure to establish procedures to perform the SAS data file monthly reconciliation places Delgado in noncompliance with federal regulations and could result in Delgado reporting inaccurate information to the COD system.

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

Recommendation:

Management should establish procedures to ensure Delgado properly performs monthly reconciliations of the SAS data files to the institution’s financial records.

Management’s Response and Corrective Action Plan:

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

2020-027 - Noncompliance with Student Financial Assistance Enrollment Reporting Requirements

Award Year: 2020

Award Numbers: P063P192530, P268K202530

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

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

Questioned Costs
None Noted

Condition:

Delgado did not ensure changes in enrollment status for students who received Federal Pell Grants and Federal Direct Student Loans were accurately and timely reported to the National Student Loan Data System (NSLDS) as required by federal regulations.

From a population of 3,440 changes in student enrollment status occurring during fiscal year 2020, a non-statistical sample of 40 were tested and revealed two (5%) of these student enrollment status changes were not reported or were inaccurately reported to the NSLDS.

Criteria:

34 CFR 685.309 requires a participating school to notify the USDOE within 30 days after the school discovers that a loan under Title IV was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended.

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

Cause:

Delgado did not have sufficient internal controls to accurately report changes in student enrollment status to its third-party servicer, the National Student Clearinghouse (Clearinghouse). In addition, the Clearinghouse failed to report changes to the NSLDS and Delgado did not monitor the Clearinghouse to ensure that all enrollment status changes submitted to the Clearinghouse were accurately reported to the NSLDS.

Effect:

Inaccurate reporting of changes in enrollment status could impact the student's Pell grant or student loan eligibility and result in either the advance or delay of a student's grace period or obligation to begin or resume making scheduled loan payments, which could impair the federal government's ability to recoup loan funds from the student.

Recommendation:

Management should identify all changes in enrollment status for students receiving Federal Pell Grants and Federal Direct Student Loan funds and ensure that the Clearinghouse accurately and timely reports this information to the NSLDS.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

In Delgado's response, management concurred that one student's graduation status was not updated accurately in NSLDS, and another student's withdrawn status for Spring 2020 was not accurately reported to NSLDS. However, management noted that the error is only 5% of those sampled and .06% of the total population of changes in student enrollment status occurring during fiscal year 2020, which management deems is not statistically significant.

While the audit procedures did result in a 5% error rate in the sample tested, .06% is not an appropriate depiction of the possible error rate contained in the population since the projected error rate of the population would remain 5%. The correct calculation would be to multiply the 5% error rate by the total population of 3,440, which projects to a possible total of 172 errors.

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

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2020-028 - Noncompliance with Gramm-Leach-Bliley Act - Student Information Security Requirements

Award Year: 2020

Award Numbers: P063P191514, P268K201514

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

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

Condition:

LSU A&M did not have a formal documented risk assessment that clearly addressed the following areas required by the Gramm-Leach-Bliley Act standards for safeguarding student information, nor did LSU A&M have a documented program to implement safeguards to address identified risks:

- Employee training and management;
- Information systems including network and software design, as well as information processing, storage, transmission and disposal; and
- Detecting, preventing and responding to attacks, intrusions, or other systems failures.

LSU A&M provided two risk assessments; while they appeared to cover elements of the required areas, the risk assessments were not designed specific to the Gramm-Leach-Bliley Act. Furthermore, LSU A&M does have in place information security required employee training, password and access policies and procedures, security controls, and a documented disaster recovery plan to help safeguard student information. While these and other implemented safeguards at LSU A&M address some of the identified risks in these assessments, LSU A&M did not design and implement safeguards for all risks and has not documented which risks these safeguards mitigate.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

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

- (a) Designating an employee or employees to coordinate an information security program,
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards' key controls, systems, and procedures.

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

LSU A&M did not perform a formal risk assessment including safeguards to address identified risks.

Effect:

Failure to meet the requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information and results in noncompliance.

Recommendation:

Management should develop, implement, and maintain information security programs that include a formal documented risk assessment specific to the Gramm-Leach-Bliley Act and implement safeguards to control the risks identified in regards to student information.

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

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-74).

SOUTH LOUISIANA COMMUNITY COLLEGE

2020-029 - Unallowed CARES Act Payroll Expenditures

Award Year: 2020

Award Number: P425F201489

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	Questioned Costs
84.425F COVID-19 – Higher Education Emergency Relief Fund – Institutional Portion	\$41,666

Condition:

South Louisiana Community College (SLCC) incorrectly used federal funds totaling \$41,666 to pay salaries and benefits to its executive team.

Criteria:

Per SLCC’s Funding Certification and Agreement for the Institutional Portion of the HEERF, the USDOE would not consider senior administrator and/or executive salaries and benefits to be related to significant changes to the delivery of instruction due to the coronavirus, and therefore would not view them as allowable expenditures.

Cause:

SLCC included the executive team in the payroll extract used for determining the COVID-19 related salary expenditures. Management represented that the issue was identified on February 2, 2021, and plans to reduce the next reimbursement request to remedy it.

Effect:

Using HEERF funds for unallowed expenditures places SLCC in noncompliance with the program and could cause SLCC to be liable for the repayment of funds.

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

Recommendation:

SLCC should immediately return unallowed costs to the USDOE and work with the grantor agency to determine if any other expenditures were claimed that would be considered 'senior administrator or executive' and, if any, the proper resolution of those expenditures.

Management’s Response and Corrective Action Plan:

Management partially concurred with the finding and noted that corrective action is not necessary since the ineligible expenses have been returned to the USDOE (B-98).

Auditor’s Additional Comments:

Management indicated that the federal funds were not used to pay salaries and benefits. On September 25, 2020, SLCC used ineligible executive salaries as supporting expenses to drawdown federal funds. On April 13, 2021, these federal funds were returned to the USDOE through a credit to a federal drawdown.

2020-030 - Unallowed Disbursement of CARES Act Funds to Students

Award Year: 2020

Award Number: P425E201201

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	Questioned Costs
84.425E COVID-19 - Higher Education Emergency Relief Fund – Student Aid Portion	\$31,184

Condition:

SLCC incorrectly disbursed funds totaling \$31,184 to 40 students during the spring semester who were officially withdrawn from all courses prior to March 13, 2020.

Criteria:

Per the CARES Act section 18004(c), emergency financial aid shall be granted to students for “expenses related to the disruption of campus operations due to coronavirus.” Furthermore, guidance from the USDOE establishes March 13th, 2020, the date of Proclamation 9994, “Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak,” as the earliest date on which students could have incurred expenses related to the disruption of campus operations due to coronavirus.

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

Cause:

SLCC considered students with active enrollment in a Title IV eligible program at any time during the period of March 1, 2020 to March 31, 2020 to be eligible.

Effect:

Unallowed disbursements to students may impact the formula calculation used to distribute funds to other students, and SLCC could be liable for the repayment of improper disbursements if disallowed by the federal grantor.

Recommendation:

SLCC should work with the grantor agency and legal counsel, as applicable, to determine the proper resolution of this issue.

Management's Response and Corrective Action Plan:

Management did not concur with the finding, explaining in its response that, "...the College acted in good faith when disbursing the funds to students using the only definitive guidance at the time, which was the March 13, 2020, federal proclamation that specifically identified March 1, 2020, as the effective date of the national emergency." Management further stated, "...the margin of error (1.1%) and the impact on eligible students were not statistically significant. Therefore, SLCC management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College." In addition, management states that, "...the statement of effect that the College could be liable for repayment of the improper disbursements if disallowed by the federal grantor, should be instead a general recommendation as this could not be the effect for this particular funding. The USDOE's clarification response to the LLA on March 9, 2021, which was shared with the College on March 11, 2021, specifically stated that an institution that has awarded funds to a student who withdrew after March 13, 2020, does not have to recoup the funds awarded." (B-99).

Auditor's Additional Comments:

2 CFR 200.516 requires the auditor to report findings for known questioned costs exceeding \$25,000. When presented with SLCC's explanation for why this occurred, we reached out to the USDOE, HEERF team, to explain SLCC's rationale that the President's Proclamation, although dated March 13, 2020, listed an effective date of March 1, 2020, and seek clarification. However, the HEERF team responded clearly that "...a student may not receive CARES funds if he/she withdrew from an institution before March 13, 2020." As a result of this communication, we are required to question the applicable costs and report this finding. Finally, while we concur that the guidance received from the HEERF team notes that no recoupment of funds would occur for students who withdrew after March 13, 2020, the payments to ineligible students noted in the

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

finding relate to students who withdrew prior to March 13, 2020. If these questioned costs are disallowed by the federal grantor, those funds may be recouped by the federal grantor in accordance with 2 CFR 200.339.

SOUTHEASTERN LOUISIANA UNIVERSITY

2020-031 - Overpayment of Student Financial Assistance

Award Year: 2020

Award Numbers: P268K151524, P268K201524

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2019-016)

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.268 Federal Direct Student Loans (Award No. P268K151524)	\$677
84.268 Federal Direct Student Loans (Award No. P268K201524)	14,077
	\$14,754

Condition:

Southeastern Louisiana University (Southeastern) did not properly determine if students were eligible to receive student financial assistance, resulting in noncompliance with federal regulations. In the prior audit, which included students awarded through the Fall 2019 semester, we determined that Southeastern allowed students to borrow in excess of the aggregate loan limits for Federal Direct Loans. In the current-year audit, we identified six additional students who were allowed to borrow \$14,754 in excess of the aggregate loan limits for Federal Direct Loans and were not corrected timely as follows:

- One student from the Summer 2015 semester totaling \$677
- Four students from the Fall 2019 semester totaling \$13,577
- One student from the Summer 2020 semester totaling \$500

Criteria:

34 CFR 685.203 (d) and (e) sets the aggregate limits for subsidized loans (\$23,000 – undergraduate and \$65,000 – graduate or professional student) and the aggregate limits for unsubsidized loans (dependent students - \$31,000 minus any Direct Subsidized Loan and Subsidized Federal Stafford Loan amounts; independent students or dependent with denied Parent Plus Loan - \$57,500 minus any Direct Subsidized Loan and Subsidized Federal Stafford Loan amounts; graduate/professional

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

students - \$138,500 including loans for undergraduate studies minus any Direct Subsidized Loan and Subsidized Federal Stafford Loans amount).

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

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

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

Cause:

Southeastern's financial aid staff did not perform an adequate review to ensure that all students were eligible to receive student financial assistance.

Effect:

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

Recommendation:

Southeastern should review the query that identifies students who may have exceeded or are close to exceeding the aggregate loan limits on a weekly basis to ensure that students are eligible for all financial assistance received.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-101).

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

SOUTHERN UNIVERSITY AT BATON ROUGE

2020-032 - Control Weakness over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirement

Award Year: 2020

Award Number: P425E200926

Compliance Requirement: Reporting

Repeat Finding: No

		Questioned Costs
		<hr/>
84.425E	COVID-19 - Higher Education Emergency Relief Fund – Student Aid Portion	None Noted

Condition:

Southern University Baton Rouge (SUBR) did not ensure compliance with the public reporting requirement of the HEERF Student Aid Portion as established by the USDOE.

SUBR did not publicly post the initial 30-day student aid award information on its website, which should have included amounts distributed to students from the date of the award, April 22, 2020, through May 22, 2020, totaling \$3,654,200. SUBR did, however, post a 45-day student aid award report on its website July 22, 2020, with a cumulative total of \$4,115,900.

Criteria:

Section 18004(e) of the CARES Act requires institutions to submit a report to the USDOE, at such time and in such manner as the USDOE may require, that describes the use of funds.

Per the August 31, 2020, *Federal Register*, institutions are required to submit an initial report to the USDOE on their primary website 30 days from the date of its Certification and Agreement (award). It goes on to say institutions are encouraged to report as soon as possible, but no later than 30 days after the publication of this notice, or 30 days after the date the funds are awarded, whichever comes later.

Cause:

SUBR did not have processes in place to ensure the public posting of the initial 30-day Student Aid report as required by the USDOE.

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

Effect:

SUBR is in noncompliance with the 30-day reporting requirement as stated in the federal register.

Recommendation:

Management should strengthen its procedures over reporting of the HEERF Student Aid information to ensure compliance with all requirements.

Management’s Response and Corrective Action Plan:

Management did not concur with the finding stating that the USDOE’s May 6, 2020, *Electronic Announcement* was superseded by the August 31, 2020, *Federal Register* notice. SUBR interpreted this to revise the initial 30-day due date to September 30, 2020 (B-103).

Auditor’s Additional Comments:

LLA does not disagree with the due date of the 30-day reporting rather that the 30-day information was not explicitly presented on the website as required.

2020-033 - Control Weakness over and Noncompliance with Return of Title IV Funds

Award Year: 2020

Award Numbers: P063P191525, P268K201525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.063 Federal Pell Grant Program (Award No. P063P191525)	\$312
84.268 Federal Direct Student Loans (Award No. P268K201525)	11,395
	\$11,707

Condition:

SUBR did not have adequate controls in place to ensure that returns of Title IV funds were calculated and returned to the USDOE as required by federal regulations.

In a non-statistical sample for the fall semester of 19 students from a population of 187 students who were evaluated for return of funds, five (26%) students were not identified by SUBR as having unofficially withdrawn, the required return of Title IV calculation for these students was not performed, and SUBR did not return \$11,707 of Title IV funds to the USDOE.

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

In a non-statistical sample for the spring semester of 18 students from a population of 176 students who were evaluated for return of funds, five (28%) students were not identified by SUBR as having unofficially withdrawn, and the required return of Title IV calculation for these students was not performed. Due to a waiver provided by the USDOE, as allowed by the CARES Act, SUBR was not required to return these funds to USDOE; therefore, no questioned costs are reported.

As a part of audit procedures performed for another Student Financial Assistance (SFA) Cluster compliance requirement, the auditor recognized that one additional student was not identified by SUBR as having unofficially withdrawn during the spring semester, and the required return of Title IV calculation for this student was not performed.

In addition, audit procedures revealed that SUBR used incorrect academic calendar dates in the Banner system which could affect the total number of enrollment period days in the return of Title IV calculations for the fall and spring semesters. For official withdrawals, the number of days used in the fall semester calculation was 131 rather than 110, and the number of days used in the spring semester calculation was 152 rather than 101.

Criteria:

34 CFR 668.22(a)(1) requires the institution to determine the amount of Title IV funds that the student earned as of the student's withdrawal date. 34 CFR 668.22(j) requires the institution to return program funds within 45 days of the determination date of withdrawal, and to determine the date of withdrawal for a student who withdraws without providing notification within 30 days after the period of enrollment.

34 CFR 668.22(f) defines how the percentage of the period of enrollment completed is calculated, including the total number of days in the period of enrollment. Furthermore, the SFA Handbook states the instructional time in an academic year should begin on the first day of classes and end on the last day of classes or examinations.

34 CFR 668.22(e)(4) requires the institution to calculate the amount of unearned Title IV assistance to be returned.

Per Section 3508 of the CARES Act, a return of Title IV funds to the USDOE was not required for the spring semester for student withdrawals related to a qualifying emergency. However, institutions were still required to perform a return of Title IV calculation in order to determine the amount of Title IV funds that would otherwise have to be returned.

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

Cause:

SUBR did not have adequate procedures in place to identify students who unofficially withdrew, did not calculate the amount of unearned funds to be returned, and entered incorrect enrollment period dates into the Banner system.

Effect:

Failure to identify students who may require a return of funds and failure to perform the return of funds calculations timely resulted in noncompliance with federal regulations. In addition, using the incorrect total number of days in the return of funds calculation could result in less being returned to the USDOE than required. Audit procedures performed identified \$11,707 that SUBR did not return to the USDOE, which is considered questioned cost.

Recommendation:

Management should strengthen controls to ensure that all students requiring a return of funds calculation are identified and return of funds procedures are performed timely and accurately. Additionally, management should ensure the total number of days in the period of enrollment is correct in the Banner system, recalculate the return of Title IV amounts, and return any additional funds to the USDOE, as applicable.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-106).

2020-034- Control Weakness over and Noncompliance with Student Financial Assistance Program Verification Regulations

Award Year: 2020

Award Numbers: P063P191525, P268K201525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program (Award No. P063P191525)
84.268 Federal Direct Student Loans

Questioned Costs
\$1,300
None Noted
\$1,300

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

Condition:

SUBR did not ensure compliance with SFA program regulations related to verification.

In a non-statistical sample of 60 students from a population of 1,731 students who were selected for verification, our procedures revealed that for two (3%) of 60 students tested, SUBR was either unable to provide support or did not recalculate the Pell Grant award based on changes noted during verification and ensure those changes were submitted to the USDOE.

Criteria:

34 CFR 668.57 requires that if an applicant is selected to be verified, an institution must obtain the specified documentation.

34 CFR 668.59(a) requires that if an applicant's Free Application for Federal Student Aid (FAFSA) information changes as a result of verification, the applicant or the institution must submit any changes to the USDOE.

34 CFR 668.59(b)(1)(2)(iii) states that for the Pell Grant Program, if an applicant's FAFSA information changes as a result of verification, an institution must recalculate the Pell Grant on the basis of the Expected Family Contribution and comply with overpayment regulations.

Cause:

SUBR failed to retain documentation and recalculate the award based on changes noted during the verification process.

Effect:

The weakness in internal controls resulted in noncompliance with SFA program verification requirements, and one student was over awarded by \$1,300, which is considered questioned cost.

Recommendation:

Management should strengthen internal controls to ensure specified documentation is retained and awards are recalculated to comply with SFA federal regulations.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-108).

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

2020-035- Control Weakness over and Noncompliance with Student Financial Assistance Reporting Requirements

Award Year: 2020

Award Number: P268K201525

Compliance Requirement: Reporting

Repeat Finding: No

**Questioned
Costs**

None Noted

Student Financial Assistance Cluster:

84.268 Federal Direct Student Loans

Condition:

SUBR did not ensure compliance with SFA program regulations related to Direct Loan payment data reporting.

In a non-statistical sample of 60 students from a population of 6,329 students who received SFA, our procedures revealed that SUBR had the following Direct Loan exceptions for 45 (75%) students tested, of which some students had more than one error:

- For 45 students, the academic calendar dates reported to the COD system did not agree with the first and last day of classes.
- For five students, the disbursement dates in the COD system did not agree to SUBR's Banner system.
- For one student, the amount disbursed per the COD system for a transaction number did not agree to SUBR's Banner system.

Criteria:

Per the SFA Handbook, for Direct Loans, a loan period certified for an academic year includes academic calendar dates beginning on the first day of classes and ending on the last day of classes or examinations.

34 CFR 685.301(a)(2) requires a school participating in the Direct Loan Program to ensure information it provides is complete and accurate including the borrower's disbursement date and loan amount.

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

Cause:

SUBR did not implement adequate controls to ensure accurate academic calendar dates were reported to the COD system and that loan disbursement dates and amounts agreed between SUBR’s Banner system and the COD system.

Effect:

Failure to record and report accurate origination and disbursement data to the COD system results in noncompliance with federal regulations and could affect a borrower’s loan eligibility.

Recommendation:

Management should strengthen its internal controls over SFA data recording and reporting as well as make appropriate corrections to dates and amounts reported in the Banner and COD systems as needed.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-110).

2020-036 - Control Weakness over Student Financial Assistance Borrower Data Reconciliations

Award Year: 2020

Award Number: P268K201525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Questioned Costs
<hr/>
None Noted

Condition:

SUBR did not properly reconcile the SAS data files to the institution’s financial records. Each month, the USDOE’s COD system provides the institution the SAS data file, which should reconcile back to the G5 system draw down reports and the institution’s financial records to ensure the institution has transmitted accurate and complete student data to the COD system for all Federal Direct Student Loan borrowers in accordance with federal requirements.

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

In a non-statistical sample of two monthly reconciliations from a population of 12 months, our procedures revealed both reconciliations did not include a reconciliation of cash received from the G5 system to the COD system and reasons for differences in disbursement information were not documented.

Criteria:

34 CFR 685.300(b)(5) requires that schools must, on a monthly basis, reconcile institutional records with Direct Loan funds received and Direct Loan disbursement records submitted to and accepted by the USDOE.

Per the 2019-2020 Federal Student Aid Handbook (Vol. 4, Ch. 6), a school that participates in the Direct Loan Program is required monthly to reconcile cash (funds it received from the G5 system to pay its students) with disbursements (actual disbursement records) it submitted to the COD system.

Cause:

SUBR did not have adequate controls in place to ensure adherence with federal regulations in its performance of monthly reconciliations of Direct Loan receipts and disbursements.

Effect:

Failure to set prescribed controls over the SAS data file monthly reconciliations could result in SUBR reporting inaccurate information to the COD system and place SUBR in noncompliance with borrower data transmission federal regulations. In addition, failure to reconcile to the G5 system could affect the overall cash management controls.

Recommendation:

Management should strengthen its controls over the monthly direct loan disbursement reconciliations to include reconciling to the G5 system and documenting the resolution of differences in disbursement information between SUBR and the COD system.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-112).

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

2020-037 - Noncompliance with Student Financial Assistance Disbursement Regulations

Award Year: 2020

Award Numbers: P063P191525, P268K201525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

**Questioned
Costs**

None Noted

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

Condition:

SUBR did not ensure compliance with SFA program regulations related to Direct Loan disbursements and the Direct Loan Quality Assurance System.

In a non-statistical sample of 60 students from a population of 6,329 students who attended SUBR or Southern University Law Center and received Pell Grant and/or Direct Loan funds, SUBR did not send the required Direct Loan disbursement letter notices to 54 (90%) of the students tested. In addition, SUBR was unable to provide documentation of its Direct Loan Quality Assurance System.

Criteria:

34 CFR 668.165(a)(2) states an institution that credits a student ledger account with Direct Loan funds must notify the student or parent of the anticipated date and amount of the disbursement, the student's or parent's right to cancel all or a portion of that loan and have the loan proceeds returned to the USDOE, and the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or loan disbursement.

34 CFR 668.165(a)(3) requires the institution to provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account.

34 CFR 685.300(b)(9) requires schools to implement a quality assurance system to ensure they are complying with program requirements and meeting program objectives.

Cause:

SUBR did not send disbursement notices due to a system process not being activated, which would have prompted the system to email the notices. In addition, SUBR did not document its Direct Loan Quality Assurance System.

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

Effect:

Failure to notify the students or parents results in noncompliance and increases the risk that loan disbursement cancellations will not be returned to the USDOE timely. Failure to implement a Direct Loan Quality Assurance System increases the risk of noncompliance and that SUBR will not meet program objectives.

Recommendation:

Management should implement procedures to ensure that students or parents are notified in accordance with SFA federal regulations and that the Direct Loan Quality Assurance System is documented and implemented.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-114).

SOUTHERN UNIVERSITY AT BATON ROUGE and SOUTHERN UNIVERSITY LAW CENTER

2020-038 - Inaccurate Reporting of Student Enrollment Status

Award Year: 2020

Award Numbers: P063P191525, P268K201525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

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

Questioned Costs
None Noted

Condition:

SUBR and Southern University Law Center (SULC) did not accurately and timely report changes in enrollment status for students who received Federal Pell Grant funds and/or Federal Direct Student Loan funds to the NSLDS as required by federal regulations.

In a non-statistical sample of 60 students tested for changes in enrollment status from a population of 1,003 students at SUBR in the fall and spring semesters and SULC in the fall semester, the following was identified for six (10%) SUBR students:

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 Federal Award Findings and Questioned Costs (Continued)

- One graduate student was incorrectly reported as withdrawn on the campus level.
- One graduate student was incorrectly reported as withdrawn on the program and campus levels. Although the correct information was reported to the Clearinghouse, it was not on NSLDS.
- One full-time student was incorrectly reported as graduated on the program and campus levels.
- One graduate student was not reported timely on NSLDS, although it was reported timely to the Clearinghouse.
- Two student's withdrawn status was not reported timely.

In a non-statistical sample of 12 students tested for changes in enrollment status from a population of 117 students at SULC in the spring semester, 12 (100%) students who had graduated were incorrectly reported as full-time or part-time on the program and campus levels.

Criteria:

34 CFR 685.309 requires, unless it expects to submit its next updated enrollment report to the USDOE within the next 60 days, a school must notify the USDOE within 30 days after the school discovers that a loan under the Title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended.

The USDOE *Federal Student Aid Attachment to (GEN-12-06) Dear Colleague Letter*, dated March 30, 2012, requires enrollment information entered into the NSLDS for Pell recipients to allow the USDOE to properly evaluate the program. The Pell Grant recipient enrollment reporting will be accomplished using the same process, data fields, and codes as is used for the NSLDS Enrollment Reporting for Title IV student loan recipients.

The NSLDS Enrollment Reporting Guide, dated November 2019, states that schools using an Enrollment Reporting Servicer are still primarily responsible for submitting timely, accurate, and complete responses to Enrollment Reporting Roster files, and for reporting any changes in student enrollment status in a timely manner.

Cause:

SUBR and SULC did not have proper controls in place to ensure changes in enrollment status for students who received Federal Pell Grant funds and Federal Direct Student Loan funds were accurately and timely reported to the NSLDS. In addition, SUBR did not monitor its third-party

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 Federal Award Findings and Questioned Costs (Continued)

servicer, the Clearinghouse, to ensure that all enrollment status changes submitted to the Clearinghouse were reported to the NSLDS.

Effect:

Inaccurate and untimely reporting of changes in enrollment status could impact the student’s Pell grant or student loan eligibility and result in either the advance or delay of a student’s grace period or obligation to begin or resume making scheduled loan payments, which could impair the federal government’s ability to recoup loan funds from the student and results in noncompliance with federal regulations.

Recommendation:

Management should strengthen its procedures over changes in enrollment status for students receiving Federal Pell Grant funds and Federal Direct Student Loan funds, report accurate and timely information to the NSLDS, and establish a monitoring system to ensure that the Clearinghouse accurately and timely reports this information to the NSLDS.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-116 and B-117).

2020-039 - Noncompliance with Gramm-Leach-Bliley Act – Student Information Security Requirements

Award Year: 2020

Award Numbers: P063P191525, P268K201525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

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

Questioned Costs
None Noted

Condition:

SUBR and SULC did not have a documented risk assessment or related safeguards that address the minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding customer (student) information.

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 Federal Award Findings and Questioned Costs (Continued)

In our review of SUBR and SULC’s information security programs for fiscal year 2020, they were unable to provide a documented risk assessment for the following required areas:

- Employee training and management – there are information technology policies and practices that require employee training, but no documented risks or sufficiency of these safeguards.
- Information systems including network and software design, as well as information processing, storage, transmission and disposal – there are Banner system policies and procedures, but no documented risks or sufficiency of these safeguards.
- Detecting, preventing and responding to attacks, intrusions, or other systems failures – there is a documented disaster recovery plan and password policy, but no documented risks or sufficiency of these safeguards.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program;
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission, and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards' key controls, systems, and procedures.

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-

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 Federal Award Findings and Questioned Costs (Continued)

Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

Management did not perform a formal risk assessment including safeguards to address identified risks.

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction or other compromise of customer (student) information and results in noncompliance.

Recommendation:

Management should develop, implement, and maintain information security programs including identifying risks for relevant areas of operation and design and implement safeguards to control the risks identified.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-118).

UNIVERSITY OF LOUISIANA AT LAFAYETTE

2020-040 - Changes in Enrollment Status Not Reported

Award Years: 2019, 2020

Award Numbers: P063P191529, P268K201529

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

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

Questioned Costs
None Noted

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

Condition:

The University of Louisiana at Lafayette (UL Lafayette) did not report changes in enrollment status to the NSLDS, as required by federal regulations, for students who received SFA funds and unofficially withdrew from the university or had a change of enrollment status due to registering for but never attending a class.

Normally, at the end of a semester, the Financial Aid Office reviews students with a grade-point average (GPA) of 0 or who receive a grade of “FN” – *never attended* to identify students who unofficially withdrew or dropped below half-time enrollment. The Financial Aid Office manually updates students’ status in the NSLDS.

Criteria:

34 CFR 685.309 and 690.83 and the *Dear Colleague Letter GEN 12-06* requires UL Lafayette to report the change in enrollment status for students who graduated, withdrew, never attended, or ceased to be enrolled on at least a half-time basis to the NSLDS within 60 days of knowledge of a student’s status change.

Cause:

The Financial Aid Office failed to update the NSLDS for students who unofficially withdrew from the university or dropped below half-time due to receiving a grade of “FN” - *never attended*.

Effect:

Failure to report changes in enrollment status could impact the student’s financial aid eligibility and result in noncompliance with federal regulations.

Recommendation:

Management should strengthen controls to ensure all changes in enrollment status are reported to the NSLDS, as required by federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-128).

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

2020-041 - Control Weakness and Noncompliance over Return of Title IV Funds

Award Years: 2019, 2020

Award Numbers: P063P191529, P268K201529

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.063 Federal Pell Grant Program (Award No. P063P191529)	\$544
84.268 Federal Direct Student Loans (Award No. P268K201529)	2,945
	<u>\$3,489</u>

Condition:

UL Lafayette did not have adequate controls in place to ensure that return of Title IV funds was accurately calculated and returned to the USDOE as required by federal regulations.

In a non-statistical sample of 25 students from a population of 342 students who were evaluated for return of funds, 17 (68%) students had an incorrect withdrawal date used in the calculation for return of Title IV funds. The incorrect dates caused UL Lafayette to fail to remove \$2,945 of Direct Loan funds from the students' accounts and return those funds to the USDOE for students enrolled in the Fall 2019 semester. UL Lafayette would have been required to return an additional \$3,203, but a waiver provided by the USDOE, as allowed by the CARES Act, exempts UL Lafayette from having to return the funds for the Spring 2020 semester.

Additionally, for one of the 17 students included above, UL Lafayette did not update the Pell award for a change in enrollment status. This resulted in an over award to the student of \$544.

Criteria:

34 CFR 668.22 requires the university to determine the amount of Title IV funds that the student earned as of the student's withdrawal date.

34 CFR 668.22(j) requires the university to return program funds within 45 days of the determination date of withdrawal, and to determine the date of withdrawal within 30 days after the period of enrollment.

Per Section 3508 of the CARES Act, a return of Title IV funds to the USDOE was not required for the spring semester for student withdrawals related to a qualifying emergency. However, institutions were still required to perform a return of Title IV calculation in order to determine the amount of Title IV funds that would otherwise have to be returned.

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 Federal Award Findings and Questioned Costs (Continued)

34 CFR 690.80(b)(2)(ii) requires the university to recalculate the Pell award based on the student's enrollment status to reflect only those classes for which the student actually began attendance if a student's projected enrollment status changes during a payment period before the student begins attendance in all of his or her classes for that payment period.

Cause:

UL Lafayette did not have adequate procedures in place to identify the correct withdrawal date for all students. Additionally, UL Lafayette did not identify a student who failed to start the second term classes, of a split-term semester before withdrawing from the university and therefore required an adjustment to the student's Pell award.

Effect:

UL Lafayette failed to accurately calculate the return of funds and to return funds to the USDOE. Additionally, one student was over awarded a Pell grant based on their enrollment status.

Recommendation:

Management should strengthen controls to ensure that all return of funds calculations are performed accurately and in compliance with federal regulations. Additionally, management should identify students with incorrect withdrawal dates, recalculate the return of Title IV amounts and return any additional funds to the USDOE.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-129).

2020-042 - Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Award Years: 2020

Award Numbers: P063P191529, P268K201529

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans

**Questioned
 Costs**

None Noted

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

Condition:

UL Lafayette did not have a formal documented risk assessment or related safeguards that address the following minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information:

- Employee training and management;
- Information systems including network and software design, as well as information processing, storage, transmission and disposal; and
- Detecting, preventing and responding to attacks, intrusions, or other systems failures.

UL Lafayette has information technology policies and practices that require employee training, information technology security policies and procedures, a documented disaster recovery plan, and password policy, but have not performed a formal documented risk assessment including safeguards to address identified risk as required by federal regulations.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program.
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards' key controls, systems, and procedures.

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

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

UL Lafayette did not perform a formal documented risk assessment including safeguards to address identified risks.

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk for unauthorized disclosure, misuse, alteration, destruction or other compromise of student information and results in noncompliance.

Recommendation:

Management should develop, implement, and maintain information security programs that include a formal documented risk assessment of relevant areas of operation, and design and implement safeguards to control the risks identified in regards to student information.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-130).

UNIVERSITY OF LOUISIANA AT MONROE

2020-043 - Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Award Year: 2020

Award Numbers: P063P191521, P268K201521

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

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

**Questioned
Costs**

None Noted

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

Condition:

The University of Louisiana at Monroe (ULM) did not have a formal documented risk assessment or related safeguards that address the following minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information:

- Employee training and management – there are information technology policies and practices that require employee training, but no documented risks or sufficiency of these safeguards.
- Information systems including network and software design, as well as information processing, storage, transmission and disposal – there are Banner system policies and procedures, but no documented risks or sufficiency of these safeguards.
- Detecting, preventing and responding to attacks, intrusions, or other systems failures – there is a documented disaster recovery plan and password policy, but no documented risks or sufficiency of these safeguards.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program.
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission, and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards' key controls, systems, and procedures.

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

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

ULM has not performed a formal documented risk assessment including safeguards to address identified risks.

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information and results in noncompliance.

Recommendation:

Management should develop, implement, and maintain information security programs that include a formal documented risk assessment of relevant areas of operation, and design and implement safeguards to control the risks identified in regards to student information.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-131).

UNIVERSITY OF NEW ORLEANS

2020-044 - Noncompliance with Borrower Data Reconciliation Requirements

Award Year: 2020

Award Numbers: P268K191519, P268K201519

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Questioned Costs
None Noted

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

Condition:

UNO did not perform monthly reconciliations of the SAS data files to the institution's financial records, as required by federal regulations. Each month, the USDOE's COD system provides the institution the SAS data file, which should reconcile to the institution's financial records to ensure the institution has transmitted accurate and complete data to the COD system for all Federal Direct Student Loan borrowers in accordance with federal requirements.

Criteria:

34 CFR 685.300(b)(5) requires that schools must, on a monthly basis, reconcile institutional records with Direct Loan funds received and Direct Loan disbursement records submitted to and accepted by the USDOE.

Cause:

UNO had not established formal procedures and did not have adequate supervisory review to ensure the monthly reconciliations of the SAS data files were being performed.

Effect:

Failure to perform the monthly reconciliations could result in undetected discrepancies between the institution's financial records and data in the COD system.

Recommendation:

Management should establish written procedures for completing the monthly reconciliations and should provide supervisory oversight to ensure that the reconciliations are being performed in accordance with federal requirements.

Management's Response and Corrective Action Plan:

Management partially concurred with the finding and provided a plan of corrective action (B-133).

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

2020-045 - Noncompliance with Gramm-Leach-Bliley Act - Student Information Security Requirements

Award Year: 2020

Award Numbers: P063P181519, P063P191519, P268K191519, P268K201519

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

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

Condition:

UNO did not have a documented risk assessment as required by the Gramm-Leach-Bliley Act and UNO's Program Participation Agreement with the USDOE for the federal SFA programs.

Although UNO has certain information technology policies and safeguards in place, it did not formally document its risk assessment process and the related safeguards to address those risks, in accordance with federal regulations.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program.
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems including network and software design, as well as information processing, storage, transmission, and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.

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Federal Award Findings and Questioned Costs (Continued)

- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards' key controls, systems, and procedures.

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

This occurred because UNO personnel were not aware of this requirement.

Effect:

As a result, UNO cannot evidence compliance with federal regulations that require the consideration of risk for unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information.

Recommendation:

Management should ensure a formal documented risk assessment is prepared identifying risks for relevant areas of operation, and ensure safeguards are in place to control the risks identified in regards to student information.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a plan of corrective action (B-134).

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH, LOUISIANA DEPARTMENT OF

2020-046 – Inadequate Controls over Billing for Behavioral Health Services

Award Years: 2019, 2020

Award Numbers: 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2019-022)

	Questioned Costs
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	

Condition:

For the second consecutive year, the Louisiana Department of Health (LDH), the managed care organizations (MCOs), and Magellan Health Services (Magellan) did not have adequate controls in place to ensure that behavioral health services in the Medical Assistance Program (CFDA 93.778, Medicaid) and Children’s Health Insurance Program (CFDA 93.767, CHIP) were properly billed, and that improper encounters were denied. For fiscal year 2020, we identified approximately \$10.5 million in encounters for services between July 1, 2019, and June 30, 2020, that were paid by the MCOs and Magellan even though encounters did not comply with the LDH coding requirements and fee schedule.

Our analysis identified the following instances of billing errors:

- Providers were paid \$9,088,625 for 147,183 encounters that were billed using incorrect procedure and modifier codes.
- Providers were paid \$1,425,875 more than indicated on the LDH fee schedule for 32,703 encounters for behavioral health services.
- Providers were paid \$1,722 for 45 encounters for improperly billed add-on behavioral health services.

Criteria:

LDH’s fee schedule outlines procedure codes for services and the applicable billing rates. Some services require that procedure codes also contain modifier codes which indicate information such

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

as the age of the recipient, location where the service was provided, the educational background of the person providing the service, and the license(s) they have obtained.

The LDH fee schedule outlines different rates depending on the procedure code and modifier codes. The MCOs can optionally pay more than the minimum LDH fee schedule. However, LDH does not currently maintain a list of these providers and therefore cannot determine if an encounter paid at an excessive rate was improperly billed. For the amount reported, the MCOs confirmed that they did not have alternative fee schedules.

According to MCO guidance to providers, add-on services are reimbursable when provided in addition to the appropriate primary service performed by the same provider and cannot be billed as standalone services. For the amount reported, add-on services were paid without the required primary service.

Cause:

The billing errors could be avoided by LDH, the MCOs, and Magellan applying system edits that would deny encounters when billing and fee schedule requirements are not followed.

Effect:

Without the required modifiers, the encounter does not contain enough information to determine that the billing was appropriate.

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

Recommendation:

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

Management's Response and Corrective Action Plan:

Management did not concur with the auditor's recommendation regarding implementing encounter edits but did detail other procedures currently in place and to be implemented (B-29).

Auditor's Additional Comments:

Incomplete encounter data submission by the MCOs limits LDH's ability to fulfill its role as the contract monitor of the MCOs. Although LDH noted it holds the MCOs accountable for

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 Federal Award Findings and Questioned Costs (Continued)

implementing necessary claim system edits, if LDH does not require the proper coding of procedure codes and modifiers, it would have to implement the multiple system evaluations and verifications employed by the MCOs in order to ensure that the encounter data submitted was complete and accurate.

LLA is not recommending that LDH limit encounter acceptance to only those encounters that are in alignment with the Medicaid fee schedule, but instead is recommending that LDH establish edits that flag, but do not deny, instances where providers are paid rates that are outside of the fee schedule. This would allow LDH to easily identify and review these encounters and confirm with each MCO that the rates at which each provider was paid are correct. LLA removed those providers with special, negotiated rates from the analysis and only analyzed those providers that the MCOs indicated should have been paid at the rate listed on LDH’s fee schedule.

LDH’s Specialized Behavioral Health fee schedule outlines which primary and add-on codes are supposed to be used in conjunction with one another. The primary procedure codes that LDH identified as being provided for the add-on services identified by the LLA’s analysis are not the proper primary codes listed on the fee schedule for the identified add-on services. Rather, the primary procedure codes identified by LDH are procedure codes for established patient office visits that, in many cases, allow the provider to bill at a rate higher than the primary procedure code identified on LDH’s fee schedule allows.

2020-047 – Inadequate Controls over Consideration of Lottery Winnings for Medicaid Eligibility

Award Years: 2018 - 2020

Award Numbers: 1805LA5MAP, 1905LA5MAP, 2005LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: No

	Questioned Costs
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program (Award No. 1805LA5MAP)	\$26,850
93.778 Medical Assistance Program (Award No. 1905LA5MAP)	62,265
93.778 Medical Assistance Program (Award No. 2005LA5MAP)	13,513
State Funds	10,775
	\$113,403

Condition:

Based on data obtained from the Louisiana Lottery Corporation and Medicaid recipient data, auditors identified 38 recipients each with Louisiana lottery prizes over \$80,000 claimed from February 2018 through March 2020 for which LDH did not count lottery winnings as income in

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Federal Award Findings and Questioned Costs (Continued)

its modified adjusted gross income (MAGI) based eligibility determinations for the Medicaid program as required by federal regulations.

Criteria:

In February 2018, Congress passed *Public Law 115-123* that amended the Social Security Act for treatment of qualified lottery winnings and other qualified lump sum income, including winnings from any gaming activities, for the purposes of income eligibility under Medicaid. Under the new regulation, qualified lottery or other lump sum winnings of \$80,000 and greater occurring on or after January 1, 2018, are now counted as income, for MAGI-based determinations, over a period of months instead of just in the month received. For amounts greater than or equal to \$80,000 but less than \$90,000, the winnings would be counted as income over a period of two months. For amounts greater than or equal to \$90,000 but less than \$100,000, the winnings would be counted as income over a period of three months. For amounts \$100,000 and over, an additional month would be added for each increment of \$10,000 for the purposes of income counting for a maximum of 120 months for winnings or income of \$1,260,000 or more. The regulation stipulates that the income and winnings are only counted for the recipient of winnings and cannot be counted for any other members of the household, including a spouse.

In addition, the state is required to notify the recipient of the loss of eligibility, of opportunities to enroll in a qualified health plan through the Federal Healthcare Marketplace (Exchange), and the date on which the recipient would no longer be ineligible for Medicaid due to lottery winnings or qualified lump sum income.

In Louisiana, winnings that exceed \$80,000 from Louisiana Lottery Corporation drawings and scratch-off games, as well as multi-state lottery drawings are considered countable lump sum income under the new regulations.

Louisiana accepted a temporary increase in federal match for certain Medicaid expenditures under the Families First Coronavirus Response Act (FFCRA) 6008, which was enacted due to the March 2020 national public health emergency due to the COVID-19 pandemic. As a condition of the temporary increase, FFCRA prohibits the agency from terminating Medicaid coverage unless a recipient “requests a voluntary termination of eligibility” or “ceases to be a resident of the state.” Also, as a result of the public health emergency, LDH submitted to the Centers for Medicare and Medicaid Services (CMS) modifications to its’ Eligibility Verification Plan to allow for the processing of eligibility determinations based on self-attested income amounts. The Eligibility Verification Plan addendum allows the agency to temporarily accept self-attested income for eligibility determinations. Through the conclusion of the emergency, the agency is not required to verify income including lottery winnings and is not permitted to remove recipients from Medicaid for income discrepancies. Once the COVID-19 emergency is concluded, the agency is required to return to its thorough post-enrollment verification to ensure eligibility.

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Cause:

LDH did not have adequate controls to ensure compliance with the federal requirement over consideration of lottery winnings in MAGI-based eligibility determinations for the Medicaid program.

LDH updated its policy for the new income counting requirements in April 2020 but still relies on applicants and recipients to self-report winnings. LDH is currently in the process of negotiating an agreement with the Louisiana Lottery Corporation to obtain data on a regular basis for the purposes of eligibility determinations.

Effect:

As a result, the individuals obtained and/or maintained Medicaid eligibility during months in which their winnings made them ineligible while Medicaid payments were made on their behalf. Payments associated with these individuals total \$120,372 (\$108,299 federal and \$12,073 state funds) through June 30, 2020.

Of the 38 Medicaid recipients' auditors identified as Lottery winners in the period February 2018 through March 2020, a total of six recipients had \$6,969 in payments made on their behalf during the PHE period from March 2020 through June 2020. Questioned costs are considered to be \$113,403 (\$102,628 federal and \$10,775 state funds).

Recommendation:

LDH should ensure that lottery and all other qualified lump sum incomes are considered as part of MAGI-based eligibility determinations as required by federal regulations.

Management's Response and Corrective Action Plan:

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

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2020-048 – Inadequate Controls over Monitoring of Abortion Claims

Award Years: 2019, 2020

Award Numbers: 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2019-025)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program Medicaid Cluster (including COVID-19):	
93.778 Medical Assistance Program	None Noted

Condition:

For the second consecutive year, LDH did not have adequate controls to ensure compliance with federal regulations prohibiting the use of federal funding for abortion claims.

Criteria:

42 CFR 441, Subpart E and 42 USC 1397ee(c) prohibit Medicaid and CHIP funding for abortion services except in instances where an abortion is necessary to save the mother's life or if the pregnancy is the result of an act of rape or incest. Under managed care, LDH pays the health plans monthly premiums for enrolled recipients. The health plans pay provider claims for services provided to enrolled recipients and submit the claims to LDH as encounter claims.

Cause:

LDH included provisions in the Healthy Louisiana managed care contracts requiring the health plans to comply with the federal regulations, but LDH did not have procedures in place to monitor the health plans' compliance with the contract requirement until May 2020. The health plans started submitting monthly reporting for April 2020 in May 2020. In addition, LDH started a claims review for encounters with dates of service from January 2018 through June 30, 2020. As of January 2021, LDH was still reviewing documentation from the health plans to complete the claims review.

Effect:

The managed care health plans may have paid for abortion services that did not meet exceptions noted in federal regulations, and LDH may have accepted those claims as encounters. Encounters are considered in future premium rate setting and are used for reporting and monitoring of the Medicaid and CHIP programs.

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Recommendation:

LDH should complete its current claims review and continue on-going monitoring of encounter claims for Medicaid and CHIP recipients to ensure compliance with federal regulations regarding funding of prohibited abortion claims.

Management's Response and Corrective Action Plan:

Management did not concur with the finding but did concur with the recommendation. In its response dated February 10, 2021, LDH noted it is nearing completion of the claims review mentioned above (B-37).

2020-049 – Inadequate Controls over Service Providers with Closed Enrollment

Award Years: 2015 - 2020

Award Numbers: 1505LA5021, 1505LA5MAP, 1605LA5021, 1605LA5MAP, 1705LA5021, 1705LA5MAP, 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Special Tests and Provisions
Repeat Finding: No

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program (Award No. 1505LA5MAP)	\$445
93.778 Medical Assistance Program (Award No. 1605LA5MAP)	924
93.778 Medical Assistance Program (Award No. 1705LA5MAP)	1,270
93.778 Medical Assistance Program (Award No. 1805LA5MAP)	1,062
93.778 Medical Assistance Program (Award No. 1905LA5MAP)	63,050
93.778 Medical Assistance Program (Award No. 2005LA5MAP)	123,523
93.778 COVID-19 - Medical Assistance Program (Award No. 2005LA5MAP)	28
State Funds	97,315
	<u>\$287,617</u>

Condition:

LDH paid \$287,617 (\$190,302 federal funds and \$97,315 state funds) in fiscal years 2016 through 2020 for claims with service dates occurring after the service providers were no longer enrolled.

In an analysis of 23,389 service providers with activity during fiscal year 2020, we noted 235 providers with enrollment end dates during the fiscal year or prior. Of the 235 providers, we noted

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27 providers with claims paid for service dates after the providers' enrollment end date. After reviewing the information with LDH, errors were noted for 16 providers as detailed below.

- Thirteen providers with Medicare crossover claims totaling \$85,264, in which LDH did not ensure the service providers were enrolled in Medicaid on the service dates being billed. Even if a provider is enrolled with CMS as a Medicare provider, the provider must be enrolled as a Medicaid provider to perform and be paid for services in the Medicaid and CHIP programs.
- Three providers with claims totaling \$202,353, in which enrollment end dates were applied retroactively by LDH; however, LDH had already paid for services dates during that period. LDH did not consider if those payments needed to be recouped from the provider.

Criteria:

LDH enrolls fee-for-service providers into the Medicaid and CHIP programs, which includes entering into provider agreements as required by 42 CFR 431. Provider enrollment can end for various reasons, such as inactivity for a prolonged period, state or federal exclusion, license issues, or the provider elects to terminate enrollment.

Cause:

LDH lacked adequate procedures to ensure claims are only paid for service dates in which the service provider is enrolled in Medicaid.

Effect:

Payments made for services that fall on dates that service providers are not enrolled in the program increases the risk that payments were made to providers that should not be providing services to Medicaid and CHIP recipients.

Recommendation:

LDH should develop and implement procedures to ensure claims are only paid for dates of service during time periods in which the provider was enrolled in the program. In the cases of retroactive closures, LDH should develop and implement procedures to consider and address, as necessary, any claims already paid during that retroactive closure period.

Management's Response and Corrective Action Plan:

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

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 Federal Award Findings and Questioned Costs (Continued)

2020-050 – Inadequate Controls over Waiver Services Providers

Award Years: 2019, 2020

Award Numbers: 1905LA5MAP, 2005LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2019-027)

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program (Award No. 2005LA5MAP)	\$692
93.778 COVID-19 - Medical Assistance Program (Award No. 2005LA5MAP)	64
State Funds	279
	<u>\$1,035</u>

Condition:

For the ninth consecutive year, LDH paid Medicaid Home and Community Based Services (HCBS) claims for the New Opportunities Waiver (NOW), Residential Options Waiver (ROW), and Community Choices Waiver (CCW) for waiver services that were not documented in accordance with provider manuals.

NOW and ROW are administered by the LDH Office for Citizens with Developmental Disabilities (OCDD). CCW is administered by the LDH Office for Aging and Adult Services (OAAS). Waiver services are accessed through support coordinators who assist with development and monitoring of the recipient's plan of care (POC).

Our testing of waiver services included 126 claims paid in fiscal year 2020 totaling \$33,255 paid to two providers for seven recipients. The recipients received services from three waivers: NOW, ROW, and CCW. Our test identified errors for 57 claims, some claims having multiple errors.

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

- For 38 claims for three recipients, the waiver services provider did not provide documentation to support deviations from the approved POC.
- For five claims for one recipient, auditors were unable to determine if a deviation from the POC occurred because time sheets/electronic visit verification (EVV) documentation and units billed were not consistent. Provider could not provide explanation or documentation to explain why EVV documentation did not match units billed.

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

- For two claims for one recipient, the waiver services provider did not provide adequate documentation to support billed services. These claims total \$1,035 (\$756 federal funds and \$279 in state funds) and are considered questioned costs.
- For 14 claims for two recipients, the waiver services provider did not provide documentation to support deviations from the approved POC. According to the CCW provider manual, significant deviations must be documented. Significant is not defined. Errors noted were deviations of 30 minutes or more.

Criteria:

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

Auditors used LDH's provider manuals to identify required documentation. Provider manuals are intended to give a provider the information needed to fulfill its vendor agreement with the state of Louisiana, and is the basis for federal and state reviews of the program.

The POC documents the recipient's assessed needs and types and quantity of services to address those needs and costs related to services. Direct service providers provide care to a recipient based on the approved POC. According to the ROW provider manual, providers are to record any changes or deviations from the POC. According to the NOW provider manual, an occasional or temporary deviation from a recipient's scheduled services is acceptable as long as the services altered are recipient-driven, person-centered, and occur within the prior authorization. According to the CCW provider manual, significant deviations must be documented.

Cause:

The errors noted occurred because LDH failed to ensure that NOW, ROW, and CCW providers follow the provider manuals' requirements, which includes review of documentation to support services billed for accuracy and documenting deviations from the POC.

Effect:

Without adequate documentation a provider cannot substantiate and auditors cannot verify that the deviations were recipient-driven and person-centered as required.

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 Federal Award Findings and Questioned Costs (Continued)

Without adequate supporting documentation and compliance with LDH provider manuals, there is increased risk that services billed and paid may not actually have been performed, recipients may not receive needed services as required by their POC, and limited resources may not be allocated appropriately to best meet recipient needs.

Recommendation:

LDH should ensure all provider manuals for waiver services are enforced, including documentation to support claims and evidence deviations from the approved POC meet the needs of the recipient. LDH should also consider additional provider training regarding documentation requirements.

Management’s Response and Corrective Action Plan:

Management concurred in part and provided a corrective action plan (B-42).

2020-051 – Inadequate Internal Control over Eligibility Determinations

Award Years: 2019, 2020

Award Numbers: 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: No

	Questioned Costs
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program (Award No. 1905LA5MAP)	\$3,456
93.778 Medical Assistance Program (Award No. 2005LA5MAP)	14,642
93.778 COVID-19 - Medical Assistance Program (Award No. 2005LA5MAP)	45
State Funds	2,229
	\$20,372

Condition:

LDH lacked adequate internal control over eligibility determinations in the Medicaid and CHIP programs during fiscal year 2020.

In a non-statistical sample of 60 recipients of 1,871,664 determined eligible during fiscal year 2020, deficiencies were found in case record documentation for six recipients (10%), with one recipient’s case record containing more than one error.

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Federal Award Findings and Questioned Costs (Continued)

Our test noted the following:

- For three of 60 (5%) recipients, case records did not support financial requirements for eligibility based on income. In these instances, self-employment income was not verified, income reported was not counted correctly, and updated wage information was obtained in LaMEDS but not considered.
- For one of 60 (2%) recipients, the case record did not support categorical requirements for the eligibility group assigned. In this instance, a pregnant recipient was included in the adult group rather than the pregnant woman group.
- For two of 60 (3%) recipients, case records did not support non-financial requirements for the eligibility group assigned. In one instance, LDH did not obtain a Social Security number (SSN) or proof of application for a SSN at application or renewal. In another instance, the case record does not support the continuity of stay requirement for long-term care eligibility.
- For one of 60 (2%) recipients, the case record did not support retroactive eligibility as applied. According to LDH policy for pregnant woman eligibility, retroactive eligibility cannot begin before the first month of pregnancy. However, retroactive eligibility was applied for three months prior to the first month of pregnancy.

Criteria:

42 CFR 431 and 42 CFR 435 require that in order to be considered eligible, a recipient must meet all eligibility factors and the recipient case record must include facts to support agency eligibility decision. Eligibility determinations include consideration of categorical, non-financial, and financial requirements.

Cause:

LDH employees did not adhere to control procedures to ensure case records support eligibility decisions per federal regulations.

Effect:

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

LDH paid \$20,372 (\$18,143 in federal funds and \$2,229 in state funds) for these recipients for periods during fiscal year 2020, which are considered questioned costs.

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 Federal Award Findings and Questioned Costs (Continued)

Recommendation:

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

Management’s Response and Corrective Action Plan:

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

2020-052 – Noncompliance with Managed Care Provider Enrollment Requirement

Award Years: 2019, 2020

Award Numbers: 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2019-030)

	Questioned Costs
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	

Condition:

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

Criteria:

42 CFR 438.602 (2016 Managed Care Final Rule) and Section 5005 of the 21st Century Cures Act require that the enrollment process include providing the Medicaid agency with the provider’s identifying information including the name, specialty, date of birth, SSN, national provider identifier, federal taxpayer identification number, and state license or certification number of the provider. Additionally, the state agency is required to screen enrolled providers, require certain disclosures, provide enhanced oversight of certain providers, and comply with reporting of adverse provider actions and provider terminations. By using the federally-required process, managed care providers must participate in the same screening and enrollment process as Medicaid and CHIP fee-for-service providers. LDH was required to enroll and screen all Healthy Louisiana managed care providers by January 2018 and dental managed care providers by July 2018.

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 Federal Award Findings and Questioned Costs (Continued)

Cause:

LDH noted that enrollment and screening of managed care providers was to be performed as part of a new provider management system. The contract for the new system was terminated in April 2020.

Effect:

LDH cannot ensure the accuracy of provider information obtained from the Louisiana Medicaid managed care plans and cannot ensure compliance with enrollment requirements defined by law and the Medicaid and CHIP state plan. LDH accepted 90.7 million Healthy Louisiana encounter claims totaling \$5.9 billion and 3.8 million dental encounter claims totaling \$132 million in fiscal year 2020 from the managed care plans and paid \$8.3 billion in Healthy Louisiana premiums and \$174 million in dental premiums.

Recommendation:

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

Management’s Response and Corrective Action Plan:

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

2020-053 – Noncompliance with Prenatal Service Third-Party Liability Requirements

Award Years: 2019, 2020

Award Numbers: 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: Yes (Prior Year Finding No. 2019-031)

	Questioned
	Costs
	<hr/>
	None Noted

93.767 Children's Health Insurance Program

Medicaid Cluster (including COVID-19):

93.778 Medical Assistance Program

Condition:

For the second consecutive year, LDH failed to implement controls to ensure compliance with revised third-party liability requirements for prenatal and pregnancy-related services.

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Federal Award Findings and Questioned Costs (Continued)

Criteria:

42 CFR 433 requires that the Medicaid and the CHIP programs are the payers of last resort. In most cases, federal law requires states to apply cost avoidance measures to claims by which all other payers are identified and payments from those identified payers are applied to the claim first. Federal funds would then be used for the remaining balance as applicable. Previously, regulations considered prenatal and pregnancy-related services an exception to the cost avoidance requirement and required states to pay prenatal and pregnancy-related claims without regard to any other liable third party. States could seek to recover payments from another liable third party at a later date through a process known as pay and chase.

The Bipartisan Budget Act of 2018 (*Public Law 115-123*) revised the Social Security Act, the authorizing legislation for Medicaid and CHIP programs, to eliminate the cost avoidance exception for prenatal services and pregnancy-related services effective in February 2018.

Cause:

During fiscal year 2020, LDH did not update the managed care contracts to require compliance with the revised regulation and did not monitor plan compliance with the revised regulation.

Effect:

As a result, the managed care health plans may have paid for services that should have been cost avoided. Managed care claims payments are sent to LDH as encounters that are used by LDH's actuary for future rate setting.

Recommendation:

LDH should ensure that Medicaid and CHIP programs are the payers of last resort by ensuring that cost avoidance measures are applied by the managed care health plans for prenatal services and pregnancy-related services as required by federal regulations.

Management's Response and Corrective Action Plan:

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

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 Federal Award Findings and Questioned Costs (Continued)

2020-054 – Noncompliance with Provider Revalidation and Screening Requirements

Award Years: 2019, 2020

Award Numbers: 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2019-032)

	Questioned Costs
93.767 Children's Health Insurance Program Medicaid Cluster (including COVID-19):	None Noted
93.778 Medical Assistance Program	

Condition:

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

Based on information provided by LDH, approximately 80% of providers with claims activity in fiscal year 2020 have not had a risk-based screening with a majority of those providers enrolled more than five years ago.

In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. While LDH checked the List of Excluded Individuals/Entities (LEIE) on a monthly basis, it did not perform checks of the System for Award Management (SAM) monthly as required.

Criteria:

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

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

42 CFR 455 Subpart E required LDH to check the LEIE and the SAM on at least a monthly basis. The SAM database includes information on providers excluded from contracting with the federal government.

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 Federal Award Findings and Questioned Costs (Continued)

Cause:

In response to the prior-year finding, LDH noted that performance of all required revalidations, screenings, and monthly checks would be implemented in a new provider management system. The contract for the new system was terminated in April 2020. LDH now plans to use the current provider enrollment contractor for revalidations, monthly SAM database checks, and risk-based screening for all provider types.

Effect:

Proper enrollment and revalidation, including screening based on categorical risk and monthly checks of required databases, would enable the state to identify ineligible providers that should be rejected or excluded from the program.

Recommendation:

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

Management’s Response and Corrective Action Plan:

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

2020-055 – Noncompliance with Third-Party Liability Assignment

Award Years: 2019, 2020

Award Numbers: 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2019-033)

	Questioned Costs
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	

Condition:

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

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

Criteria:

Per 42 CFR 433, Medicaid is the payer of last resort. As a condition of eligibility, each applicant/enrollee must assign to the state their individual rights to medical support and other third-party payments, and such rights of any other eligible individuals under their legal authority. By state law, TPL assignment is automatic but notification must be provided to the applicant/enrollee.

Cause:

Historically, LDH provided notification to an applicant/enrollee by including assignment language on Medicaid and CHIP applications. LDH utilizes both paper and electronic applications.

Prior to the new eligibility system, LaMEDS, implemented in calendar year 2018, TPL assignment language was not included as part of electronic application summaries in all recipient case records. LDH planned corrective action in conjunction with the launch of LaMEDS, but LDH's corrective action was prospective in nature and did not attempt to remedy cases in which recipients with case files lacking TPL assignment notification do not complete a new application in LaMEDS. In response to the fiscal year 2019 finding, LDH planned to include the notification in Decision Letters for all approvals and renewals which each recipient would receive at least annually. However, LDH did not implement any corrective action in fiscal year 2020.

Effect:

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

Recommendation:

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

Management's Response and Corrective Action Plan:

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

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 Federal Award Findings and Questioned Costs (Continued)

2020-056 – Weaknesses in Controls over LaMEDS

Award Years: 2019, 2020

Award Numbers: 1905LA5021, 1905LA5MAP, 2005LA5021, 2005LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2019-034)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	

Condition:

For the second consecutive year, LDH had weaknesses in controls over its Medicaid and CHIP eligibility and enrollment system, LaMEDS. LaMEDS was implemented in November 2018. All recipient eligibility records are stored in LaMEDS.

Criteria:

LDH is the single state agency responsible for the administration of the Medicaid and CHIP programs. As such, LDH is responsible for adequate internal control over any system used in administration of the program. In addition, LDH is considered a covered entity under the Health Insurance Portability and Accountability Act (HIPAA). According to the HIPAA Security Rule, a covered entity must implement and maintain documented procedures to determine, assign, and revoke access to electronic protected health information appropriately, and review system activity regularly.

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

Cause:

We determined during fiscal year 2020, LDH lacked documented procedures for disabling user accounts upon separation and documented procedures for identifying contractors who no longer need access to LaMEDS. In addition, LDH failed to complete user access reviews during fiscal year 2020, which should be done at least annually.

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Federal Award Findings and Questioned Costs (Continued)**

Effect:

A lack of documented procedures and proper monitoring over user access may lead to inappropriate access that may violate HIPAA Security Rules because users may retain access to protected health information after they no longer need access.

Recommendation:

Management should establish procedures for: immediately disabling separated employee access; monitoring contractors and terminating their access when no longer needed; performing user access reviews at least annually; and making appropriate changes as a result of the user access reviews.

Management’s Response and Corrective Action Plan:

Management concurred in part with the finding and provided a corrective action plan. LDH provided that Medicaid has a procedure to perform annual user access reviews and noted the November 2019 ransomware attack and the COVID-19 public health emergency in March 2020 delayed timely completion of the annual user access review. LDH also noted that a new review is currently in progress that should be completed in February 2021 (B-57).

HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH

2020-057 – Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring Requirements

Award Year: 2020

Award Numbers: NU62PS005012-04-00, NU62PS005022-03-00, NU62PS005022-03-04, NU62PS924522-02-00, NU62PS924522-02-03

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

	Questioned Costs
93.940 HIV Prevention Activities Health Department Based	<hr/> None Noted

Condition:

OPH did not have adequate controls in place to monitor subrecipients of the HIV Prevention Activities Health Department Based program (CFDA 93.940).

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

- OPH did not evaluate any subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the award as required by federal regulations.
- From a population of 25 contracts with expenditures totaling \$2,281,253, we selected a non-statistical sample of six contracts for testing with expenditures totaling \$662,893. In addition, we tested three individually important contracts with expenditures totaling \$3,594,770. Although OPH documented site visits for the subrecipients randomly selected for testing, OPH could not provide documentation of site visits for the subrecipients related to the individually important contracts.

Criteria:

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

2 CFR 200.332(d) states that all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Cause:

OPH did not evaluate subrecipients' risk of noncompliance and lacked documentation of site visits for individually important contracts.

Effect:

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

Recommendation:

OPH should ensure that risk evaluations are performed for all subrecipients to determine the appropriate monitoring. In addition, OPH should establish a plan based on risk, such as a rotation schedule, to ensure that all subrecipients are monitored periodically.

Management's Response and Corrective Action Plan:

Management did not concur with the finding and asserts that its risk evaluation methodology meets the requirements of 2 CFR 200.332(b). Management acknowledged that site visit meetings were

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

not documented and provided a corrective action plan to ensure that all site visits are documented with agendas and written summary reports (B-63).

Auditor’s Additional Comments:

LDH asserts that all OPH subrecipients undergo yearly financial and compliance audits and referred to a checklist documenting the factors that OPH considered in evaluating each subrecipients’ risk of noncompliance with federal regulations. The purpose of the checklist is to determine if the subrecipient or contractor requires an annual audit, a requirement of 2 CFR 200.332(d)(4) and (f). However, the checklist does not address the risk of noncompliance with federal regulations in accordance with 2 CFR 200.332(b). Management did not provide documentation of conclusions reached as to the assessed risk of noncompliance that determined the appropriate monitoring of each subrecipient.

2020-058 – Lack of Internal Controls over Program Expenditures

Award Year: 2020

Award Numbers: NU62PS005012-04-00, NU62PS005022-03-00, NU62PS005022-03-04, NU62PS924522-02-00, NU62PS924522-02-03

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

Repeat Finding: No

	Questioned Costs
93.940 HIV Prevention Activities Health Department Based	None Noted

Condition:

OPH lacked internal controls to ensure compliance with regulations over the HIV Prevention Activities Health Department Based program related to the activities allowed or unallowed, allowable costs/cost principles, and period of performance compliance requirements. From a population of 703 payments occurring in fiscal year 2020 totaling \$6,956,692, we selected a non-statistical sample of 49 payments made to subrecipients and vendors who provided services related to the HIV Prevention Activities Health Department Based program.

Based on our audit procedures, we noted 21 (43%) payments with exceptions as follows:

- Nine (18%) payments were not approved by an appropriate supervisor and eight of those payments did not include enough information to determine if the account coding was accurate.

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

- Twelve payments (24%) did not include enough information to determine if the account coding was accurate.

Criteria:

Per 2 CFR 200.302(a), each state must expend and account for the federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-federal entity's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

2 CFR 200.302(b)(7) states the financial management system of each non-federal entity must provide for the written procedures for determining the allowability of costs in accordance with cost principles and the terms and conditions of the federal award.

Cause:

OPH did not ensure payments to vendors were properly supported and approved in accordance with federal regulations.

Effect:

Failure to adequately maintain supporting documentation and approve program expenditures increases the risk of unallowable costs requiring reimbursement to the federal grantor.

Recommendation:

OPH should ensure that adequate internal controls are established and followed to ensure all expenditures of federal awards are adequately supported and approved by an appropriate supervisor.

Management's Response and Corrective Action Plan:

Management did not concur with the finding, noting that the invoices were reviewed but the supervisors did not document their approval, and based on its review, the coding agreed to the purchase order and was applicable to the grant. Management provided a corrective action plan to ensure evidence of approval of all payments (B-68).

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

Auditor's Additional Comments:

Documentation provided by OPH did not indicate how each portion used to code expenditures to the different grants or projects within the HIV Prevention Activities Health Department Based program was determined to enable the auditor to conclude that the expenditure coding was correct.

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER IN NEW ORLEANS

2020-059 - Weakness in Controls over Research and Development Project Closeouts and Accounting Records

Award Years: 2019, 2020

Award Numbers: 5P60AA009803-24, A1801385001A01, UL1TR001417

Compliance Requirement: Period of Performance

Pass-Through Entities: University of Alabama, University of California

Repeat Finding: No

Research and Development Cluster:

- 93.273 Alcohol Research Programs**
- 93.310 Trans-NIH Research Support**
- 93.350 National Center for Advancing Translational Sciences**

Questioned Costs
None Noted

Condition:

The Louisiana State University Health Sciences Center in New Orleans (LSUHSC-NO) did not have adequate controls over project closeouts or accounting records for the R&D cluster federal program. In a non-statistical sample of 40 R&D cluster expense transactions from a population of 41,859 R&D cluster expense transactions, five (12.5%) transactions for expenses or correcting entries were posted to the project between 133 and 244 days after the project's period of performance ended.

Criteria:

2 CFR 200.344 requires (a) that the recipient must submit, no later than 120 calendar days (or 90 days for a subrecipient) after the end of the period of performance, all reports required by the terms and conditions of the award and (b) unless the federal awarding agency or pass-through entity authorizes an extension, a non-federal entity must liquidate all financial obligations incurred under the federal award no later than 120 calendar days after the end date of the period of performance. Additionally, LSUHSC-NO's Sponsored Agreement Closeout Policy requires that completed sponsored agreements with surplus and/or deficit residual balances remaining in the project be

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

certified and transferred to an appropriate, non-sponsored, departmentally-funded account or another sponsored project within 90 days. LSUHSC-NO's Sponsored Projects Administration Cost Transfer Policy dated 1/11/2019 cautions that cost transfers will not be processed to cover cost overruns, to avoid restrictions by the sponsor, to use up unspent funds, or for reasons of convenience or broadly-defined "errors."

Cause:

These exceptions occurred because (1) the accounting system, PeopleSoft Commitment Control, allows certain personnel and other expenses to continue to post to projects after the project has ended unless a form, such as a personnel status change form, is processed to update account coding in the system; (2) projects are not being closed out properly as they end, which includes submitting all required forms for updating accounting records; and (3) project budgets were not adequately monitored to ensure that expenses in the accounting system were charged to the correct project, and any errors or budget overruns were identified and addressed in a timely manner.

Effect:

Untimely project updates in the accounting system increase the risk that expenses will be charged to the wrong project, which hinders management's ability to effectively monitor the budget and may result in budget overruns that would need to be covered with other funding sources, increase the number of corrections required at year-end to ensure accurate financial reporting, and may result in noncompliance with federal program requirements. None of these costs were requested for federal reimbursement on the closed project.

Recommendation:

Management should continue to monitor budgets and ensure that budget overruns and errors are identified and corrected in a timely manner. Management should ensure that projects are effectively closed out including processing all required forms and updating the accounting system in a timely manner. Management should consider implementing a system control to prevent costs from being charged to projects in the accounting system beyond the project close out period.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-75).

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

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER IN SHREVEPORT

2020-060 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2017, 2018, 2020

Award Numbers: R01NS096225, R24OD018553, R44AI103982

Compliance Requirement: Subrecipient Monitoring

Pass-Through Entity: Inhibikase Therapeutics

Repeat Finding: No

**Questioned
Costs**

None Noted

Research and Development Cluster:

93.351 Research Infrastructure Programs

**93.853 Extramural Research Programs in the Neurosciences and
Neurological Disorders**

93.855 Allergy and Infectious Diseases Research

Condition:

LSUHSC-S did not adequately monitor subrecipients under the R&D Cluster. In a test of all six subrecipients, we noted that for two of the subrecipients, LSUHSC-S did not receive an audit report to ensure that required audits were completed within nine months of the subrecipient's fiscal year-end, as required by federal regulations.

Criteria:

Per 2 CFR 200.331(f), pass-through entities are responsible for ensuring that subrecipients expending \$750,000 or more in federal awards during the subrecipient's fiscal year, meet the audit requirements of 2 CFR Part 200, subpart F. 2 CFR 200.512 states that required audits must be completed within nine months of the end of the subrecipient's audit period.

2 CFR 200.331(d)(2) and (3) require pass-through entities to issue a management decision on applicable audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes timely and appropriate corrective action on all findings.

Cause:

LSUHSC-S did not maintain a current audit requirement certification form which is used by LSUHSC-S to determine if each subrecipient needs an audit.

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

Effect:

Failure to perform adequate monitoring impairs LSUHSC-S's ability to adequately assess the subrecipient's risk of noncompliance and increases the risk of improper payments that the state may have to repay to the federal government.

Recommendation:

Management should utilize the LSUHSC-S audit requirement certification form to determine whether or not a subrecipient is required to receive a single audit and, if so, obtain and review those audits timely to determine the subrecipient's risk of noncompliance.

Management's Response and Corrective Action Plan:

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

2020-061 - Weakness in Controls with Special Tests and Provisions Requirements

Award Year: 2019

Award Numbers: P20GM121307A, R25HL147665, R56AI132149

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2019-036)

Research and Development Cluster:

- 93.837 Cardiovascular Diseases Research**
- 93.855 Allergy and Infectious Diseases Research**
- 93.859 Biomedical Research and Research Training**

Questioned Costs
None Noted

Condition:

For the second consecutive year, LSUHSC-S did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. In a non-statistical sample of six federal R&D Cluster awards for the fiscal year ending June 30, 2020, from a population of 61 awards, three (50%) of the awards had documentation of the key personnel's effort that did not agree to the effort reported to the federal grantor, and there was no evidence of prior approval from the federal grantor for change in key personnel.

Criteria:

2 CFR 200.308(c) states that for non-construction federal awards, recipients must request prior approvals from federal awarding agencies for one or more of the following program or budget-

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

related reasons: (i.) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval). (ii.) Change in a key person specified in the application or the Federal award. (iii.) The disengagement from the project for more than three months, or a 25% reduction in time devoted to the project, by the approved project director or principal investigator.

Cause:

Although LSUHSC-S has procedures in place for personnel to certify actual time and effort expended on federal awards, management has represented that additional training of department personnel is needed on how to appropriately complete the time and effort certification reports and plans to provide training were delayed due to COVID-19 office closures and telework. In addition, there are no procedures in place to use the time and effort certifications to monitor the effort of key personnel and verify that the principal investigator has obtained prior written approval from the federal grantor for changes in effort for key personnel.

Effect:

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

Recommendation:

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

Management's Response and Corrective Action Plan:

Management partially concurred with the finding and provided a corrective action plan (B-80).

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

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

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

LOUISIANA WORKFORCE COMMISSION
 2020-004 – Inaccurate Financial Reporting

UNIVERSITY OF NEW ORLEANS
 2020-005 – Incorrect Reporting of Loan Activity in the Schedule of Expenditures of Federal Awards

OTHER REPORTS

U.S. DEPARTMENT OF LABOR

Unemployment Insurance (CFDA 17.225)

Other reports (Audit Control No. 82200008, 82200009, and 82200010) were issued by Louisiana Legislative Auditor Performance Audit Services staff titled *Louisiana Workforce Commission - Improper Payments in the Unemployment Insurance Program: Ineligible Recipients Based on Income* issued on March 31, 2021; *Louisiana Workforce Commission - Improper Payments in the Unemployment Insurance Program: Ineligible Incarcerated Recipients* issued on April 28, 2021; and *Louisiana Workforce Commission - Improper Payments in the Unemployment Insurance Program: Deceased Recipients* issued on June 16, 2021; applicable to the Unemployment Insurance (CFDA 17.225) program. This program is a major federal program for the Single Audit of the State of Louisiana. These reports, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

U.S. DEPARTMENT OF THE TREASURY

Coronavirus Relief Fund (CFDA 21.019)

A report (Audit Control No. 52210002) was issued by Louisiana Legislative Auditor Recovery Assistance Services staff titled *Louisiana Department of Treasury - Main Street Recovery Program* on May 5, 2021, that includes findings for the Coronavirus Relief Fund (CFDA 21.019); however, this report covers fiscal year 2021 and will be considered in the 2021 Single Audit Report. This report, including management's full response, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

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

Report Title	Audit Control Number	Issue Date
<i>Louisiana Department of Health - Behavioral Health Provider - New Horizon Counseling Agency, LLC</i>	82180004	6/17/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 3</i>	82190026	6/17/2020
<i>Louisiana Department of Health - Individual Behavioral Health Service Providers Billing More than 12 Hours of Services in a Day</i>	82200004	8/5/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 4</i>	82190024	9/3/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 5</i>	82190028	9/9/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 6</i>	82190021	9/16/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 7</i>	82170005	9/23/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 8</i>	80180176	9/30/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 9</i>	80180178	9/30/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 10</i>	82170003	10/14/2020
<i>Louisiana Department of Health - Progress Report: Non-Emergency Medical Transportation</i>	82190023	11/12/2020
<i>Louisiana Department of Health - Medicaid Recipient Report No. 11</i>	82190025	12/10/2020
<i>Louisiana Department of Health - Behavioral Health Provider - Destined for a Change, Inc.</i>	82190019	1/20/2021
<i>Louisiana Department of Health - Medicaid Recipient Report No. 12</i>	82190020	3/10/2021
<i>Louisiana Department of Health - Oversight of Behavioral Health Provider Requirements</i>	82190013	3/10/2021

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

U.S. DEPARTMENT OF HOMELAND SECURITY

Hazard Mitigation Grant (CFDA 97.039)

Other reports were issued by Louisiana Legislative Auditor Recovery Assistance Services staff that includes findings for the Hazard Mitigation Grant (CFDA 97.039) program. This is a major federal program for the Single Audit of the State of Louisiana. These reports, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2020

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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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, 2020

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE			
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$450,308	
Louisiana State University - Baton Rouge		\$136,359	
Louisiana State University Agricultural Center		\$34,165	
		\$620,832	\$0
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$104,348	
		\$104,348	\$0
INSPECTION GRADING AND STANDARDIZATION	10.162		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$60,442	
		\$60,442	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$380,725	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (6063-LSU-PDA-7029)</u>			
Louisiana State University Agricultural Center		\$4,357	
		\$385,082	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Through: UNIVERSITY OF FLORIDA (2017-34383-27029)</u>			
Louisiana State University Agricultural Center		\$1,750	
		\$1,750	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: UNIVERSITY OF GEORGIA 01 (RD309-129/S000974)</u>			
Louisiana State University Agricultural Center		(\$2,114)	
<u>Through: UNIVERSITY OF GEORGIA 01 (RD309-134/S001165)</u>			
Louisiana State University Agricultural Center		(\$6,047)	
<u>Through: UNIVERSITY OF GEORGIA 01 (SUB00001551)</u>			
Louisiana State University Agricultural Center		(\$28,239)	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (Cont.)			
<u>Through: UNIVERSITY OF GEORGIA 01 (SUB00001862)</u>			
Louisiana State University Agricultural Center		\$45,108	
<u>Through: UNIVERSITY OF GEORGIA 01 (SUB00001994)</u>			
Louisiana State University Agricultural Center		\$28,536	
<u>Through: UNIVERSITY OF GEORGIA 01 (SUB00002128)</u>			
Louisiana State University Agricultural Center		\$2,354	
		<hr/>	
		\$39,598	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$209,026	
		<hr/>	
		\$209,026	\$14,186
HOMELAND SECURITY AGRICULTURAL	10.304		
<u>Through: UNIVERSITY OF FLORIDA 04 (UFDSP00011538)</u>			
Louisiana State University Agricultural Center		\$20,348	
		<hr/>	
		\$20,348	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$41,852	
Louisiana State University Agricultural Center		\$29,923	
		<hr/>	
		\$71,775	\$0
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	10.311		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$149,407	
		<hr/>	
		\$149,407	\$50,127
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$39,263	
<u>Through: UNIVERSITY OF FLORIDA 04 (UFDSP00012357 / P0099377)</u>			
Louisiana State University Agricultural Center		\$7,788	
		<hr/>	
		\$47,051	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$121,173	
		<hr/> \$121,173	\$0
RURAL BUSINESS DEVELOPMENT GRANT	10.351		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$117,570	
		<hr/> \$117,570	\$62,307
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,536,454	
		<hr/> \$1,536,454	\$0
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$17,878)	
<u>Through: KANSAS STATE UNIVERSITY (A00-0983-S065)</u>			
Louisiana State University Agricultural Center		\$360	
<u>Through: KANSAS STATE UNIVERSITY 01 (\$19063)</u>			
Louisiana State University Agricultural Center		\$17,336	
<u>Through: UNIVERSITY OF ARKANSAS 05 (31000-15)</u>			
Louisiana State University Agricultural Center		\$6,999	
<u>Through: UNIVERSITY OF MISSOURI (C00059381-10)</u>			
Louisiana State University Agricultural Center		\$5,385	
<u>Through: UNIVERSITY OF MISSOURI (C00067296-7)</u>			
Louisiana State University Agricultural Center		\$3,510	
		<hr/> \$15,712	\$0
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$6,179,223	
		<hr/> \$6,179,223	\$0
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$1,797,731	
		<hr/> \$1,797,731	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	10.515		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$39,068	
		\$39,068	\$0
CACFP MEAL SERVICE TRAINING GRANTS	10.534		
<u>Direct Awards</u>			
Department of Education		\$33,434	
		\$33,434	\$0
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		
<u>Direct Awards</u>			
Office of Public Health		\$80,335,579	
		\$80,335,579	\$4,699,792
CHILD AND ADULT CARE FOOD PROGRAM	10.558		
<u>Direct Awards</u>			
Department of Education		\$87,610,697	
		\$87,610,697	\$87,279,297
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$895,538	
Department of Education		\$7,435,741	
		\$8,331,279	\$985,140
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$12,938	
		\$12,938	\$0
TEAM NUTRITION GRANTS	10.574		
<u>Direct Awards</u>			
Department of Education		\$123,178	
		\$123,178	\$27,725
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$506,181	
		\$506,181	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
WIC GRANTS TO STATES (WGS)	10.578		
<u>Direct Awards</u>			
Office of Public Health		\$402,945	
		\$402,945	\$0
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education		\$574,295	
		\$574,295	\$574,295
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		
<u>Direct Awards</u>			
Department of Education		\$2,442,442	
		\$2,442,442	\$2,442,442
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,650,746	
Louisiana State University Agricultural Center		\$4,686	
Southern University - Baton Rouge		\$22,680	
		\$1,678,112	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$96,733	
		\$96,733	\$69,343
GOOD NEIGHBOR AUTHORITY	10.691		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$51,936	
		\$51,936	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$103,697	
		\$103,697	\$0
RURAL ENERGY FOR AMERICA PROGRAM	10.868		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$40,336	
		\$40,336	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$13,878	
		\$13,878	\$0
RURAL DEVELOPMENT COOPERATIVE AGREEMENT PROGRAM	10.890		
<u>Through: UNIVERSITY OF IOWA (W000832230/PO 1001653216)</u>			
Louisiana State University Agricultural Center		\$286	
		\$286	\$0
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$142,990	
Louisiana State University Agricultural Center		\$18,655	
<u>Through: PHEASANTS FOREVER, INC. (MFFI 2019-03)</u>			
Louisiana State University Agricultural Center		\$7,420	
		\$169,065	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,321,860	
Louisiana State University Agricultural Center		\$33,195	
<u>Through: TEXAS A & M UNIVERSITY-TEXAS A&M AGRILIFE EXTENSION SERVICE 02 (M1901141)</u>			
Louisiana State University Agricultural Center		\$125,907	
		\$1,480,962	\$0
SCIENTIFIC COOPERATION AND RESEARCH	10.961		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$19,419	
		\$19,419	\$0
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$26,519	
		\$26,519	\$0
ARCHEOLOGY STUDENT TRAINING	10.U01		
<u>Direct Awards</u>			
Northwestern State University	16-PA-11080600-008	\$3,005	
		\$3,005	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING	10.U02		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries	13-CS-11080600-013	\$17,695	
		<u>\$17,695</u>	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	10.U04		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$3,805,154	
		<u>\$3,805,154</u>	\$0
<u>Research and Development Cluster:</u>			
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$450,856	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF)</u> <u>(DAA3-19-64908-2)</u>			
Louisiana State University - Baton Rouge		\$5,197	
<u>Through: BAYLOR COLLEGE OF MEDICINE (102219121 / PO # 70000000026)</u>			
Pennington Biomed Research Center		(\$2,171)	
<u>Through: BAYLOR COLLEGE OF MEDICINE (PO 5601494141)</u>			
Pennington Biomed Research Center		\$163,621	
<u>Through: BAYLOR COLLEGE OF MEDICINE (3092-51000-063-05A)</u>			
Southern University - Baton Rouge		\$122,579	
		<u>\$740,082</u>	\$0
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$126,976	
Louisiana State University Agricultural Center		\$365,332	
Southern University Agricultural Research/Extension Center		\$5,591	
		<u>\$497,899</u>	\$47,130
WILDLIFE SERVICES	10.028		
<u>Through: FERAL SWIN OUTREACH (624502)</u>			
Southern University Agricultural Research/Extension Center		\$3,140	
		<u>\$3,140</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$40,000	
		<hr/> \$40,000	\$0
MARKET PROTECTION AND PROMOTION	10.163		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$38,600	
		<hr/> \$38,600	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Through: MISSISSIPPI STATE UNIVERSITY - SRAC (SRAC ESC Project)</u>			
Louisiana State University - Baton Rouge		\$33,129	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (1617R0321)</u>			
Louisiana State University Agricultural Center		\$495	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (SRAC Spawning Aid Project)</u>			
Louisiana State University Agricultural Center		\$4,219	
		<hr/> \$37,843	\$0
COOPERATIVE FORESTRY RESEARCH	10.202		
<u>Direct Awards</u>			
Louisiana Tech University		\$236,433	
Southern University Agricultural Research/Extension Center		\$179,132	
		<hr/> \$415,565	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,177,889	
University of Louisiana at Lafayette		\$254,134	
		<hr/> \$4,432,023	\$0
PAYMENTS TO 1890 LAND-GRANT COLLEGES AND TUSKEGEE UNIVERSITY	10.205		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$1,767,435	
		<hr/> \$1,767,435	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ANIMAL HEALTH AND DISEASE RESEARCH	10.207		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$16,054	
Louisiana State University Agricultural Center		\$9,132	
		<hr/> \$25,186	\$0
SMALL BUSINESS INNOVATION RESEARCH	10.212		
<u>Through: DR. CHOU TECHNOLOGIES, INC (18-0340)</u>			
University of Louisiana at Lafayette		(\$141)	
		<hr/> (\$141)	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: TEXAS A & M UNIVERSITY-TEXAS A&M AGRILIFE EXTENSION SERVICE 02 (M1803787)</u>			
Louisiana State University Agricultural Center		\$1,897	
<u>Through: UNIVERSITY OF GEORGIA 01 (SUB00001789)</u>			
Louisiana State University Agricultural Center		\$768	
<u>Through: UNIVERSITY OF GEORGIA 01 (SUB00002108)</u>			
Louisiana State University Agricultural Center		\$3,325	
<u>Through: SARE PROGRAM FY19 (624064)</u>			
Southern University Agricultural Research/Extension Center		\$6,203	
<u>Through: SARE PROGRAM FY20 (624070)</u>			
Southern University Agricultural Research/Extension Center		\$3,016	
		<hr/> \$15,209	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$307,351	
		<hr/> \$307,351	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309		
<u>Through: TEXAS A & M UNIVERSITY-TEXAS A&M AGRILIFE EXTENSION SERVICE 01 (07-M1703027)</u>			
Louisiana State University Agricultural Center		\$55,689	
		<hr/> \$55,689	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$563,421	
Louisiana State University Agricultural Center		\$1,042,782	
<u>Through: IOWA STATE UNIVERSITY (4162808C)</u>			
Louisiana State University - Baton Rouge		\$5,425	
<u>Through: OKLAHOMA STATE UNIVERSITY (5 553608)</u>			
Louisiana State University - Baton Rouge		\$34,793	
<u>Through: KENTUCKY STATE UNIVERSITY (20-001/P0029008)</u>			
Louisiana State University Agricultural Center		\$38,373	
<u>Through: UNIVERSITY OF HOUSTON (R-18-0072)</u>			
Louisiana State University Agricultural Center		\$27,060	
<u>Through: UNIVERSITY OF TENNESSEE (9500070301)</u>			
Louisiana Tech University		\$49,552	
<u>Through: MICHIGAN STATE UNIVERSITY 05 (RC104749D)</u>			
Pennington Biomed Research Center		\$110,728	
<u>Through: OHIO STATE UNIVERSITY 02 (60059871)</u>			
Pennington Biomed Research Center		\$108,846	
		<hr/>	
		\$1,980,980	\$117,654
WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS	10.318		
<u>Direct Awards</u>			
Louisiana Tech University		\$15,970	
		<hr/>	
		\$15,970	\$0
SUN GRANT PROGRAM	10.320		
<u>Through: MISSISSIPPI STATE UNIVERSITY (080100.330243.01)</u>			
Louisiana Tech University		(\$330)	
		<hr/>	
		(\$330)	\$0
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$43,558	
<u>Through: S R C FOOD SAFETY TRAINING OUTREACH (624507)</u>			
Southern University Agricultural Research/Extension Center		\$2,089	
		<hr/>	
		\$45,647	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$424	
		\$424	\$381
ALFALFA AND FORAGE RESEARCH PROGRAM	10.330		
<u>Through: MISSISSIPPI STATE UNIVERSITY (011100 322735 02)</u>			
Louisiana State University Agricultural Center		\$3,066	
		\$3,066	\$0
RURAL BUSINESS DEVELOPMENT GRANT	10.351		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$4,713	
		\$4,713	\$0
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS	10.443		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$163,936	
		\$163,936	\$0
FOOD SAFETY COOPERATIVE AGREEMENTS	10.479		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$83,824	
		\$83,824	\$0
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$407,154	
		\$407,154	\$0
AGRICULTURE EXTENSION AT 1890 LAND-GRANT INSTITUTIONS	10.512		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$1,562,325	
		\$1,562,325	\$0
RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	10.515		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$412	
		\$412	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
AGRICULTURAL TRADE PROMOTION PROGRAM	10.618		
<u>Through: USA RICE (1920R0042)</u>			
Louisiana State University Agricultural Center		\$97,020	
		<hr/> \$97,020	\$0
FORESTRY RESEARCH	10.652		
<u>Direct Awards</u>			
Louisiana Tech University		\$7,361	
Southern University Agricultural Research/Extension Center		\$24,763	
		<hr/> \$32,124	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Through: NORTH CAROLINA DEPT OF AGRICULTURE (16-060-4025)</u>			
Louisiana Tech University		\$6,967	
		<hr/> \$6,967	\$0
WOOD UTILIZATION ASSISTANCE	10.674		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$26,730	
		<hr/> \$26,730	\$10,000
FOREST HEALTH PROTECTION	10.680		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$41,264	
Louisiana Tech University		\$12,468	
		<hr/> \$53,732	\$0
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$71,552	
		<hr/> \$71,552	\$0
RURAL DEVELOPMENT COOPERATIVE AGREEMENT PROGRAM	10.890		
<u>Through: UNIVERSITY OF IOWA (W000957755/PO # 1001792402)</u>			
Louisiana State University Agricultural Center		\$6	
		<hr/> \$6	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$22,260	
Southern University Agricultural Research/Extension Center		\$51,268	
		\$73,528	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$225,403	
University of Louisiana at Lafayette		\$141,689	
		\$367,092	\$0
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932		
<u>Through: CADDO SOIL AND WATER CONSERVATION DISTRICT (1516R0007)</u>			
Louisiana State University Agricultural Center		\$31,071	
<u>Through: RED RIVER SOIL & WATER CONSERVATION DISTRICT (NR187217XXXXC024)</u>			
Louisiana State University Agricultural Center		\$24,922	
		\$55,993	\$0
AGRICULTURAL STATISTICS REPORTS	10.950		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$5,000	
		\$5,000	\$0
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING- FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$29,881	
		\$29,881	\$0
AVIAN POINT COUNT SURVEYS	10.RD01		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	18-PA-11080600-01	\$7,020	
		\$7,020	\$0
CELLULOSIC NANOMATERIALS AS MULTIFUNCTIONAL ADDITIVES IN WATER-BASED DRILLING FLUIDS FOR OIL AND GAS INDUSTRY	10.RD02		
<u>Through: UNITED STATES ENDOWMENT FOR FORESTRY AND COMMUNITIES (E17-23)</u>			
Louisiana State University Agricultural Center	E17-23	\$96,268	
		\$96,268	\$57,996

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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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.RD03		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 16-16)</u>			
Louisiana State University Agricultural Center	SIUC 16-16	(\$18,934)	
		(\$18,934)	\$0
EVALUATION OF AQUATIC RESOURCES ON THE KISATCHIE NATIONAL FOREST	10.RD04		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	16-CS-11330140-099	\$5,600	
		\$5,600	\$0
FOREST SOUTHERN RESEARCH STATION	10.RD06		
<u>Direct Awards</u>			
Louisiana Tech University	17-JV-11330127-071	\$21,895	
		\$21,895	\$0
MAXIMIZING PREBIOTICS PRODUCTION FROM SORGHUM GRAIN	10.RD09		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (HVM12-16)</u>			
Louisiana State University Agricultural Center	HVM12-16	(\$1,111)	
		(\$1,111)	\$0
OPERATION OF UVB MONITORING SITE	10.RD11		
<u>Through: COLORADO STATE UNIVERSITY (CSU 1)</u>			
Louisiana State University Agricultural Center	CSU 1	\$2,500	
		\$2,500	\$0
TIMBER PRODUCT OUTPUTS SURVEY COLLECTION AND WOOD UTILIZATION STUDIES	10.RD12		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	16-CR-11330145-047	\$15,246	
		\$15,246	\$0
EFFECT OF WHOLE BLUEBERRY POWDER CONSUMPTION ON DIABETIC NEPHROPATHY: A RANDOMIZED DOUBLE BLIND PLACEBO CONTROLLED STUDY	10.RD15		
<u>Through: US Highbush Blueberry Council 02 (48555)</u>			
Louisiana State University - Baton Rouge	48555	\$121,677	
		\$121,677	\$0

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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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CELLULOSE NANOCRYSTAL RESEARCH	10.RD17		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	1415R0053	\$3,156	
		\$3,156	\$0
Total for Research and Development Cluster		\$13,716,944	\$233,161
<u>Child Nutrition Cluster:</u>			
SCHOOL BREAKFAST PROGRAM	10.553		
<u>Direct Awards</u>			
Department of Education		\$73,460,047	
		\$73,460,047	\$72,818,992
COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM	10.555		
<u>Direct Awards</u>			
Department of Education		\$57,628,443	
		\$57,628,443	\$57,453,135
NATIONAL SCHOOL LUNCH PROGRAM	10.555		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$28,267,991	
Department of Education		\$197,265,193	
		\$225,533,184	\$224,208,510
<i>Total for NATIONAL SCHOOL LUNCH PROGRAM</i>		<i>\$283,161,627</i>	<i>\$281,661,645</i>
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		
<u>Direct Awards</u>			
Department of Education		\$32,294,946	
		\$32,294,946	\$31,929,203
Total for Child Nutrition Cluster		\$388,916,620	\$386,409,840

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Food Distribution Cluster:</u>			
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		
<u>Direct Awards</u>			
Office of Public Health		\$18,609,805	
		\$18,609,805	\$18,067,735
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$4,973,741	
		\$4,973,741	\$0
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$43,841,845	
		\$43,841,845	\$43,841,845
Total for Food Distribution Cluster		\$67,425,391	\$61,909,580
<u>Forest Service Schools and Roads Cluster:</u>			
SCHOOLS AND ROADS - GRANTS TO STATES	10.665		
<u>Direct Awards</u>			
State Treasury		\$1,608,580	
		\$1,608,580	\$1,608,580
Total for Forest Service Schools and Roads Cluster		\$1,608,580	\$1,608,580
<u>SNAP Cluster:</u>			
COVID-19 - PANDEMIC ELECTRONIC BENEFIT TRANSFER (P-EBT)	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$72,368,601	
		\$72,368,601	\$0
COVID-19 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$144,734,653	
		\$144,734,653	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>SNAP Cluster: (Cont.)</u>			
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,203,504,590	
		<u>\$1,203,504,590</u>	\$0
<i>Total for SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM</i>		<u>\$1,420,607,844</u>	<u>\$0</u>
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$79,714,429	
		<u>\$79,714,429</u>	\$3,162,228
Total for SNAP Cluster		<u>\$1,500,322,273</u>	<u>\$3,162,228</u>
Total for U.S. Department of Agriculture		<u>\$2,171,386,163</u>	<u>\$549,528,043</u>
U.S. DEPARTMENT OF COMMERCE			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Direct Awards</u>			
Department of Education		\$179	
<u>Through: LAKE PONT BASIN FOUNDATION (NOAA B-Wet Grant)</u>			
University of New Orleans		\$17,843	
		<u>\$18,022</u>	\$0
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Through: UNIVERSITY OF MARYLAND (SA7525796D PO36162)</u>			
University of Louisiana at Lafayette		\$98,461	
		<u>\$98,461</u>	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$105,268	
		<u>\$105,268</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$192,190	
		<hr/> \$192,190	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$65,869	
		<hr/> \$65,869	\$0
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$71,250	
		<hr/> \$71,250	\$0
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,836,466	
		<hr/> \$2,836,466	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$52,431	
<u>Through: UNIVERSITY OF MARYLAND-COLLEGE PARK (SA07-5-29092)</u>			
Louisiana State University Agricultural Center		(\$142)	
		<hr/> \$52,289	\$0
MARINE FISHERIES INITIATIVE	11.433		
<u>Through: GULF STATE MARINE FISHERIES COMMISSION (39957428)</u>			
Department of Wildlife and Fisheries		\$3,911	
		<hr/> \$3,911	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$80,892	
<u>Through: GULF STATE MARINE FISHERIES COMMISSION (FNA18NMF4340335)</u>			
Department of Wildlife and Fisheries		\$1,630,256	
		<hr/> \$1,711,148	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$315,106	
		\$315,106	\$0
REGIONAL FISHERY MANAGEMENT COUNCILS	11.441		
<u>Through: GULF OF MEXICO COUNCIL (19-7030)</u>			
Department of Wildlife and Fisheries		\$51,164	
		\$51,164	\$0
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$14,393,559	
		\$14,393,559	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$733,917	
		\$733,917	\$0
JOINT ENFORCEMENT AGREEMENT	11.U01		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries	U5122013	\$323,747	
		\$323,747	\$0
OPERATIONS OF THE SOUTHERN REGIONAL CLIMATE CENTER	11.U03		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AB-133E-16-CQ-0023	\$1,257,667	
		\$1,257,667	\$0
<u>Research and Development Cluster:</u>			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Through: NOAA B-WET (PO-19006523)</u>			
McNeese State University		\$8,830	
		\$8,830	\$0
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Through: TEXAS A & M UNIVERSITY 01 (02-S160279)</u>			
Louisiana State University - Baton Rouge		\$90,496	
<u>Through: TEXAS A & M (02-S160279)</u>			
University of Louisiana at Lafayette		\$19,725	
		\$110,221	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CLUSTER GRANTS	11.020		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$134,260	
Louisiana Tech University		\$135,117	
		\$269,377	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
McNeese State University		\$3,896	
University of Louisiana at Lafayette		\$90,353	
		\$94,249	\$0
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Louisiana Tech University		\$23,144	
		\$23,144	\$0
GEODETTIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETTIC REFERENCE SYSTEM)	11.400		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-8006122-04.02)</u>			
Louisiana State University - Baton Rouge		\$736,190	
		\$736,190	\$153,500
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,518,194	
<u>Through: TEXAS A&M UNIVERSITY - GALVESTON (M200540 / 18-07 548001-1000)</u>			
Louisiana State University - Baton Rouge		\$15,574	
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (18-10 548001-1000)</u>			
Louisiana State University - Baton Rouge		\$143,924	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006133-R/RCE-12 (LSU))</u>			
Louisiana State University - Baton Rouge		\$56,698	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (A101384/22180407)</u>			
Louisiana State University - Baton Rouge		\$27,033	
		\$1,761,423	\$3,086

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 04 (SUB00001952)</u>			
Louisiana State University - Baton Rouge		\$64,668	
		<hr/> \$64,668	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$43,477	
Nicholls State University		\$9,536	
University of New Orleans		\$133,768	
		<hr/> \$186,781	\$29,919
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$201,732	
<u>Through: CENTER FOR PLANNING EXCELLENCE (CPEX) (45202)</u>			
Louisiana State University - Baton Rouge		\$11,008	
<u>Through: UNIVERSITY OF OKLAHOMA (2014-34)</u>			
Louisiana State University - Baton Rouge		\$34,738	
<u>Through: UNIVERSITY OF OKLAHOMA 01 (2019-12)</u>			
Louisiana State University - Baton Rouge		\$180,233	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD000519)</u>			
University of Louisiana at Lafayette		\$2,538	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD001426)</u>			
University of Louisiana at Lafayette		\$51,243	
<u>Through: CENTER FOR PLANNING EXCELLENCE (NOAA COCA)</u>			
University of New Orleans		\$4,366	
		<hr/> \$485,858	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432		
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001363517.01)</u>			
Board of Regents		\$121,386	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 02 (800006271-0146)</u>			
Louisiana State University - Baton Rouge		(\$473)	
<u>Through: MISSISSIPPI STATE UNIVERSITY 02 (191001.363517.02)</u>			
Louisiana State University - Baton Rouge		\$34,183	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR05687-001)</u>			
Louisiana State University - Baton Rouge		\$14,361	
		<hr/>	
		\$169,457	\$0
MARINE MAMMAL DATA PROGRAM	11.439		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$26,907	
		<hr/>	
		\$26,907	\$0
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	11.451		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$364,938	
<u>Through: MISSISSIPPI STATE UNIVERSITY 02 (015900.320562.07)</u>			
Louisiana State University - Baton Rouge		\$30,006	
		<hr/>	
		\$394,944	\$189,471
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
University of New Orleans		\$1,585	
		<hr/>	
		\$1,585	\$0
METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	11.467		
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (UCAR) (SUBAWD002215)</u>			
Louisiana State University - Baton Rouge		\$117	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD001383)</u>			
University of Louisiana at Lafayette		\$41,708	
		<hr/>	
		\$41,825	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
UNALLIED SCIENCE PROGRAM	11.472		
<u>Through: GULF OFFSHORE RESEARCH INSTITUTE</u>			
Board of Regents		\$14,967	
<u>Through: GULF OFFSHORE RESEARCH INSTITUTE (GORI) (AM20032)</u>			
Louisiana State University - Baton Rouge		\$18,708	
		<hr/>	
		\$33,675	\$0
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	11.478		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$652,038	
		<hr/>	
		\$652,038	\$410,656
24/7 INCIDENT RESPONSE AND INCIDENT RESPONSE PREPARATION	11.RD01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AB-133C-15-CQ-0005/T-0001	\$215,803	
		<hr/>	
		\$215,803	\$0
BARGE AMY FRANCIS RESPONSE SPILL INCIDENT	11.RD03		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AB-133C-15-CQ-0005/T-0005	\$2,047	
		<hr/>	
		\$2,047	\$0
NATIONAL MESONET PROGRAM	11.RD06		
<u>Through: SYNOPTIC SATA CORP (Task Order S2017-0120)</u>			
Louisiana State University Agricultural Center	Task Order S2017-0120	\$15,000	
		<hr/>	
		\$15,000	\$0
TASK ORDER (TO) 6: M/V GENESIS RIVER/KIRBY BARGE RESPONSE SPILL INCIDENT	11.RD07		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AB-133C-15-CQ-0005 / 1305M319FNCNR0108	\$8,519	
		<hr/>	
		\$8,519	\$0
CALIBRATION AND VALIDATION OF NOAA VIIRS OCEAN PRODUCTS FOR MONITORING OCEANS	11.RD08		
<u>Through: GLOBAL SCIENCE & TECHNOLOGY, INC. (PSA-ProTech-19-LSU01)</u>			
Louisiana State University - Baton Rouge	PSA-ProTech-19-LSU01	\$32,900	
		<hr/>	
		\$32,900	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
TASK ORDER (TO) 7: M/V GOLDEN RAY RESPONSE SPILL INCIDENT	11.RD09		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AB-133C-15-CQ-0005 / 1305M320FNCNR0011	\$9,706	
		<hr/> \$9,706	\$0
TOXICITY TESTING OF DEEPWATER HORIZON OIL TO GULF KILLIFISH AT LOUISIANA STATE UNIVERSITY	11.RD11		
<u>Through: STRATUS CONSULTING, INC. (Z200-2S-1945/TO #2/Z200-206)</u>			
Louisiana State University - Baton Rouge	Z200-2S-1945/TO #2/Z200-206	\$2	
		<hr/> \$2	\$0
Total for Research and Development Cluster		<hr/> \$5,345,149	\$786,632
<u>Economic Development Cluster:</u>			
INVESTMENTS FOR PUBLIC WORKS AND ECONOMIC DEVELOPMENT FACILITIES	11.300		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$86,213	
		<hr/> \$86,213	\$0
Total for Economic Development Cluster		<hr/> \$86,213	\$0
Total for U.S. Department of Commerce		<hr/> \$27,661,396	\$786,632
U.S. DEPARTMENT OF DEFENSE			
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$492,526	
		<hr/> \$492,526	\$0
NAVIGATION PROJECTS	12.107		
<u>Direct Awards</u>			
Department of Natural Resources		\$27,253	
		<hr/> \$27,253	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
PLANNING ASSISTANCE TO STATES	12.110		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,427,064	
		<u>\$1,427,064</u>	\$0
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		
<u>Direct Awards</u>			
Department of Environmental Quality		\$96,662	
		<u>\$96,662</u>	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$100,675	
		<u>\$100,675</u>	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400		
<u>Direct Awards</u>			
Department of Military Affairs		\$5,430,311	
		<u>\$5,430,311</u>	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		
<u>Direct Awards</u>			
Department of Military Affairs		\$27,014,510	
		<u>\$27,014,510</u>	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404		
<u>Direct Awards</u>			
Department of Military Affairs		\$20,924,638	
		<u>\$20,924,638</u>	\$0
INFORMATION SECURITY GRANTS	12.902		
<u>Direct Awards</u>			
University of New Orleans		\$165,056	
		<u>\$165,056</u>	\$0
SUPPORT OF AIR FORCE GLOBAL STRIKE COMMAND AIRMAN LEADERSHIP AND DETERRENCE DEVELOPMENT	12.U02		
<u>Through: CYBER INNOVATION CENTER (FA6800-18-H-001)</u>			
Louisiana Tech University	FA6800-18-H-001	\$1,307,013	
		<u>\$1,307,013</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
SCHOOLS AND ROADS/SALE OF TIMBER	12.U11		
<u>Direct Awards</u>			
State Treasury	10.USC.2665	\$260	
		\$260	\$260
SUPPORT FOR NUCLEAR DETERRENCE AND ESCALATION WORKFORCE DEVELOPMENT - NUC 300	12.U12		
<u>Through: CYBER INNOVATION CENTER (FA4600-12-D-9000)</u>			
Louisiana Tech University	FA4600-12-D-9000	\$6,917	
		\$6,917	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT	12.U14		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	819671	\$53,139	
		\$53,139	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	12.U16		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$448,147	
		\$448,147	\$0
US ARMY SUPPORT OF EBR VEX ROBOTICS	12.U17		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	49592	\$5,000	
		\$5,000	\$0
SECURE TRANSPORT OF CHEMICAL MATERIALS TRAINING	12.U18		
<u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (470591)</u>			
Louisiana State University - Baton Rouge	470591	\$13,674	
		\$13,674	\$0
<u>Research and Development Cluster:</u>			
COLLABORATIVE RESEARCH AND DEVELOPMENT	12.114		
<u>Direct Awards</u>			
Board of Regents		\$128,125	
		\$128,125	\$0

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$26,120	
Louisiana State University Agricultural Center		\$224,943	
Louisiana Tech University		\$1,163	
University of New Orleans		\$986,685	
<u>Through: RAYTHEON BBN TECHNOLOGIES CORP (PO#: LBN9513356)</u>			
Louisiana State University - Baton Rouge		\$7,497	
		\$1,246,408	\$0
SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		
<u>Through: UNIVERSITY OF FLORIDA 04 (UFDSP00011978)</u>			
Louisiana State University Agricultural Center		\$10,383	
		\$10,383	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$23,351	
Louisiana State University Health Sciences Center - Shreveport		\$239,741	
Pennington Biomed Research Center		\$1,697,034	
University of Louisiana at Lafayette		\$6,694	
<u>Through: THE JOHNS HOPKINS UNIVERSITY (2003905387)</u>			
Louisiana State University - Baton Rouge		\$62,584	
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (AUTOI X81XWH-17-1-0063)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$6,586)	
<u>Through: HEALTH RESEARCH INC. (HRI W81XWH-17-1-019)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$74,519	
<u>Through: UNIVERSITY OF ALABAMA (UA W81XWH-15-1-0705)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$53,588	
		\$2,150,925	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
BASIC SCIENTIFIC RESEARCH	12.431		
<u>Direct Awards</u>			
Grambling State University		\$6,828	
Louisiana State University - Baton Rouge		\$153,483	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - CALTECH (S429042)</u>			
Louisiana State University - Baton Rouge		\$80,422	
<u>Through: DUKE UNIVERSITY (313-0836)</u>			
Louisiana State University - Baton Rouge		\$142,762	
		\$383,495	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$166,773	
Nicholls State University		\$46,718	
Southern University - Baton Rouge		\$278,095	
<u>Through: NORTHEASTERN UNIVERSITY (504122-78050)</u>			
Louisiana State University - Baton Rouge		\$771	
<u>Through: UNIVERSITY OF NOTRE DAME (203517LSU)</u>			
Louisiana State University - Baton Rouge		\$160,579	
		\$652,936	\$6,412
PAST CONFLICT ACCOUNTING	12.740		
<u>Through: HENRY M JACKSON FOUNDATION (Sub #4889, PO 970225)</u>			
University of New Orleans		\$105,414	
		\$105,414	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$84,378	
Southern University - Baton Rouge		\$116,663	
<u>Through: COLLEGE OF WILLIAM & MARY (740762-712687)</u>			
Louisiana State University - Baton Rouge		\$51	

(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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM (Cont.)			
<u>Through: COLLEGE OF WILLIAM & MARY 01 (743282)</u>			
		\$64,206	
<u>Through: OHIO STATE UNIVERSITY 02 (60052494)</u>			
		\$215,955	
		<u>\$481,253</u>	\$24,000
INFORMATION SECURITY GRANTS	12.902		
<u>Direct Awards</u>			
		\$169,095	
		<u>\$169,095</u>	\$0
CYBERSECURITY CORE CURRICULUM	12.905		
<u>Direct Awards</u>			
		\$56,201	
		<u>\$56,201</u>	\$26,732
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		
<u>Direct Awards</u>			
		\$27,750	
		<u>\$27,750</u>	\$0
AFRL COLLABORATION PROGRAM-SENSORS RESEARCH	12.RD01		
<u>Through: CLARKSON AEROSPACE (16-S7700-04-C2)</u>			
		(\$1,091)	
	16-S7700-04-C2	<u>(\$1,091)</u>	\$0
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT (C-SCORE)	12.RD03		
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (D8679-S2)</u>			
		\$45,180	
	D8679-S2	<u>\$45,180</u>	\$0
INDIVIDUAL WORK ORDER FY16-003; AIR FORCE RESEARCH LABORATORY	12.RD05		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-003)</u>			
		\$4,211	
	FY16-003	<u>\$4,211</u>	\$0

(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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster:</u> (Cont.)			
INDIVIDUAL WORK ORDER FY16-004; AIR FORCE RESEARCH LABORATORY - CCE	12.RD06		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-004)</u>			
Louisiana State University - Baton Rouge	FY16-004	\$2,293	
		\$2,293	\$0
PASSIVE MONITORING AND DEVICE LOCALIZATION USING RF SIGNALS	12.RD12		
<u>Through: CLARKSON AEROSPACE CORPORATION (LSU CS 15-S-0234)</u>			
Louisiana State University - Baton Rouge	LSU CS 15-S-0234	(\$855)	
		(\$855)	\$0
IWA FY 19-005-SB-CSOC	12.RD25		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-005-SB-CSoC)</u>			
Louisiana State University - Baton Rouge	FY19-005-SB-CSoC	(\$998)	
		(\$998)	\$0
PHYLANX ENGINE ENHANCEMENT AND VISUALIZATIONS DEVELOPMENT	12.RD27		
<u>Through: BOOZ ALLEN HAMILTON, INC. (BAH) (S901128BAH)</u>			
Louisiana State University - Baton Rouge	S901128BAH	\$651,679	
		\$651,679	\$0
A MODERNIZED FRAMEWORK FOR AIR FORCE SUPPLY CHAIN MANAGEMENT INCORPORATING MOBILE DEVICES	12.RD29		
<u>Through: IPROSPECT (FA8771-18-C-0004)</u>			
Louisiana Tech University	FA8771-18-C-0004	\$566,526	
		\$566,526	\$0
SUBJECT MATTER EXPERTISE (SME) SOLICITATION PROCESS IMPROVEMENT - COLLABORATIVE ENVIRONMENT	12.RD30		
<u>Through: CYBER INNOVATION CENTER (FA6800-13-H-001)</u>			
Louisiana Tech University	FA6800-13-H-001	\$9,252	
		\$9,252	\$0
ELECTRIC FLUX CONTROL: ADDICTIVE MANUFACTURING RESEARCH	12.RD31		
<u>Direct Awards</u>			
Louisiana Tech University	H98230-18-C-0173	\$12,757	
		\$12,757	\$0

(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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
IWA FY20-006-EMAP	12.RD32		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY20-006-EMAP)</u>			
Louisiana State University - Baton Rouge	FY20-006-EMAP	\$52,061	
		\$52,061	\$0
FORESEEING, RECOGNIZING, AND INFLUENCING POSSIBLE FUTURES USING MULTI-AGENT PLANNING ALGORITHMS	12.RD33		
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2018-2726)</u>			
University of New Orleans	2018-2726	\$3,510	
		\$3,510	\$0
TESTOSTERONE UNDECANOATE FOR OPTIMIZING PHYSICAL AND COGNITIVE PERFORMANCE DURING MILITARY OPERATIONS (OPS II)	12.RD34		
<u>Direct Awards</u>			
Pennington Biomed Research Center	W81XWH19C0162	\$867,504	
		\$867,504	\$36,459
LOW-SHOT DETECTION IN REMOTE SENSING IMAGERY	12.RD36		
<u>Through: LYNNTTECH INC. (NGA-062)</u>			
Louisiana State University - Baton Rouge	NGA-062	\$10,000	
		\$10,000	\$0
ADVANCED MODELS AND NEW IMPULSE SOURCES FOR THE X-RAY TRANSPORT AND RADIATION RESPONSE ANALYSIS (XTRRA) TOOLKIT	12.RD37		
<u>Through: FIFTH GAIT TECHNOLOGIES INC. (19-0723)</u>			
University of Louisiana at Lafayette	19-0723	\$14,308	
		\$14,308	\$0
ENERGY-EFFICIENT UNDERWATER MANIPULATION IN THE CONTEXT OF AWARE: A SELF-AWARE ARCHITECTURE FOR ROBUST, LONG-DURATION AUTONOMY	12.RD38		
<u>Through: SOAR TECHNOLOGY, INC. (SC-19-027 / 10434.01)</u>			
Louisiana State University - Baton Rouge	SC-19-027 / 10434.01	\$47,020	
		\$47,020	\$0
HYDRO AND HYDRA NUMERICAL MODELING VERMILLION RIVER DREDGE	12.RD39		
<u>Direct Awards</u>			
University of Louisiana at Lafayette	WP912P820P0003	\$44,794	
		\$44,794	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
OLD RIVER CONTROL ISOP & PHASE 1 EXHIBITS	12.RD41		
<u>Through: JESCO ENVIRONMENTAL & GEOTECHNICAL SERVICES, INC (TO UL-2019-001/PO 2719)</u>			
University of Louisiana at Lafayette	TO UL-2019-001/PO 2719	\$59,910	
		\$59,910	\$0
RESEARCH AND ENGINEERING APPRENTICESHIP PROGRAM (REAP)	12.RD42		
<u>Through: ROCHESTER INSTITUTE OF TECHNOLOGY (601608)</u>			
Louisiana Tech University	601608	\$2,000	
		\$2,000	\$0
HOMEOSTATIC BANDAGE	12.RD43		
<u>Through: NANO MEDICINE RESEARCH & DEVELOPMENT, LLC (FA864920P0390)</u>			
Louisiana Tech University	FA864920P0390	\$7,500	
		\$7,500	\$0
ANTIMICROBIAL FILAMENTS	12.RD44		
<u>Through: ORGANICNANO, INC. (FA864920P0382)</u>			
Louisiana Tech University	FA864920P0382	\$7,500	
		\$7,500	\$0
GEOPOLYMER PRODUCTS AND SERVICES AND RESEARCH AND DEVELOPMENT	12.RD45		
<u>Through: ALCHEMY GEOPOLYMER SOLUTIONS, LLC (FA864920P0609)</u>			
Louisiana Tech University	FA864920P0609	\$5,650	
		\$5,650	\$0
OPEN CALL FOR SCIENCE AND TECHNOLOGY CREATED BY EARLY STAGE TO DEVELOP HEALTHCONNECT	12.RD46		
<u>Through: BUSINESS EXPECTATIONS, LLC (FA864920P0395)</u>			
Louisiana Tech University	FA864920P0395	\$7,500	
		\$7,500	\$0
AFM SCANNING PROBE STUDIES OF IRON-FIXING BACTERIA	12.RD47		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	N00173-18-P-1002	\$13,206	
		\$13,206	\$0
SATELLITE COMMUNICATIONS (SATCOM) PRE-PLANNED PRODUCT IMPROVEMENT (P3I) FOR NAVY MULTIBAND TERMINAL (NMT)	12.RD48		
<u>Through: BASCOM HUNTER INC. (BHT-SK-0020-01)</u>			
Louisiana State University - Baton Rouge	BHT-SK-0020-01	\$95,000	
		\$95,000	\$0

(Continued)

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

**STATE OF LOUISIANA
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	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ONE HEALTH SURVEILLANCE FOR BRUCELLOSIS IN ARMENIA	12.RD49		
<u>Through: CH2M HILL, INC 01 (101000485)</u>			
Louisiana State University Agricultural Center	101000485	\$2,222	
		\$2,222	\$0
CONTINUED MAINTENANCE ON THE SEAPRISM IN THE GULF OF MEXICO	12.RD50		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	N00173-19-P-1359	\$15,000	
		\$15,000	\$0
Total for Research and Development Cluster		\$7,955,624	\$93,603
Total for U.S. Department of Defense		\$65,468,469	\$93,863
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Direct Awards</u>			
Executive Department		\$388,134,471	
<u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22-0001)</u>			
Louisiana State University - Baton Rouge		\$64,355	
		\$388,198,826	\$85,358,442
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		
<u>Direct Awards</u>			
Office of Public Health		\$2,481,268	
		\$2,481,268	\$2,109,137
FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL	14.401		
<u>Direct Awards</u>			
Office of The Attorney General		\$167,506	
		\$167,506	\$0

(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, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
MANUFACTURED HOUSING PROGRAMS	14.U01		
<u>Direct Awards</u>			
Department of Public Safety Services	DU100K000018163	\$83,561	
		\$83,561	\$0
<u>Research and Development Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22-0001)</u>			
Louisiana State University - Baton Rouge		\$4,099	
		\$4,099	\$0
NATIONAL DISASTER RESILIENCE COMPETITION	14.272		
<u>Through: CITY OF NEW ORLEANS (K18-545 CDBG-NDR)</u>			
University of New Orleans		\$113,716	
		\$113,716	\$22,841
RESEARCH AND EVALUATIONS, DEMONSTRATIONS, AND DATA ANALYSIS AND UTILIZATION	14.536		
<u>Through: UNIVERSITY OF IOWA 01 (S01227-01)</u>			
Louisiana State University - Baton Rouge		\$56,224	
		\$56,224	\$0
HEALTHY HOMES TECHNICAL STUDIES GRANTS	14.906		
<u>Through: VIRGINIA POLYTEHNIC INST AND STATE (VAHBU36-17)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$62,107	
		\$62,107	\$27,724
		\$236,146	\$50,565
<u>Total for Research and Development Cluster</u>			
<u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster:</u>			
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269		
<u>Direct Awards</u>			
Executive Department		\$4,967,489	
		\$4,967,489	\$3,565,681

(Continued)

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

**STATE OF LOUISIANA
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	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
<u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster: (Cont.)</u>			
NATIONAL DISASTER RESILIENCE COMPETITION	14.272		
<u>Direct Awards</u>			
Executive Department		\$4,791,188	
		\$4,791,188	\$2,086,011
Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster		\$9,758,677	\$5,651,692
<u>CDBG - Entitlement Grants Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		
<u>Through: CITY OF BATON ROUGE</u>			
Executive Department		\$2,739,743	
		\$2,739,743	\$2,723,013
Total for CDBG - Entitlement Grants Cluster		\$2,739,743	\$2,723,013
Total for U.S. Department of Housing and Urban Development		\$403,665,727	\$95,892,849
U.S. DEPARTMENT OF THE INTERIOR			
REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	15.250		
<u>Direct Awards</u>			
Department of Natural Resources		\$181,889	
		\$181,889	\$0
ABANDONED MINE LAND RECLAMATION (AMLR)	15.252		
<u>Direct Awards</u>			
Department of Natural Resources		\$139,632	
		\$139,632	\$0
FLOOD CONTROL ACT LANDS	15.433		
<u>Direct Awards</u>			
State Treasury		\$1,237,804	
		\$1,237,804	\$1,237,804

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

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	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$63,432	
<u>Through: NOAA RECREATION CENTER (71343786)</u>			
Department of Wildlife and Fisheries		\$130	
		\$63,562	\$0
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	15.614		
<u>Through: US ARMY CORPS OF ENGINEERS (LDWF-18-81311882)</u>			
Department of Wildlife and Fisheries		\$6,706	
<u>Through: US ARMY CORPS OF ENGINEERS (LDWF-19)</u>			
Department of Wildlife and Fisheries		\$83,597	
		\$90,303	\$0
NORTH AMERICAN WETLANDS CONSERVATION FUND	15.623		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$918	
		\$918	\$0
COOPERATIVE ECOSYSTEM STUDIES UNITS	15.678		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$7,400	
		\$7,400	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Through: AMERICAVIEW INC (AV18-LA-01)</u>			
University of Louisiana at Lafayette		\$28,429	
		\$28,429	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$776,122	
		\$776,122	\$0
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$850,298	
		\$850,298	\$850,298

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

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U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923		
<u>Direct Awards</u>			
Northwestern State University		\$579,660	
		\$579,660	\$0
HERITAGE PARTNERSHIP	15.939		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$366,149	
		\$366,149	\$0
EMERGENCY SUPPLEMENTAL HISTORIC PRESERVATION FUND	15.957		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$53,442	
		\$53,442	\$0
40TH ANNUAL NATCHITOCHEES-NSU FOLK FESTIVAL	15.U04		
<u>Direct Awards</u>			
Northwestern State University	CA2019-005	\$2,750	
		\$2,750	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	15.U05		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$21,932,072	
		\$21,932,072	\$0
LAFAYETTE ES - REIMBURSEMENT OF UTILITY COSTS	15.U06		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries	F18MU00010	\$34,320	
		\$34,320	\$0
LET YOUR LEGACY LIVE ON: FAITH, FAMILY, FITNESS, FOOD, AND FUND	15.U07		
<u>Direct Awards</u>			
Northwestern State University	CA2016-002 #3	\$5,000	
		\$5,000	\$0
NSU STUDENT GOVERNMENT ASSOCIATION CAMPUS TREE INVENTORY GRANT PROPOSAL	15.U08		
<u>Direct Awards</u>			
Northwestern State University	CA2019-10 #1	\$19,999	
		\$19,999	\$0

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

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	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster:</u>			
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$498,322	
Louisiana State University Agricultural Center		\$38,001	
		\$536,323	\$0
MARINE MINERALS ACTIVITIES	15.424		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$24,705	
University of Louisiana at Lafayette		\$61,558	
		\$86,263	\$0
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$41,394	
		\$41,394	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$3,368,564	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) 02 (491753)</u>			
Louisiana State University Agricultural Center		\$14,550	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) 02 (505486)</u>			
Louisiana State University Agricultural Center		\$190,966	
<u>Through: TEXAS PARKS & WILDLIFE DEPT 01 (475967)</u>			
Louisiana State University Agricultural Center		\$3,799	
		\$3,577,879	\$0
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$171,513	
		\$171,513	\$0
STATE WILDLIFE GRANTS	15.634		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$803,287	
		\$803,287	\$0

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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 IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MIGRATORY BIRD JOINT VENTURES	15.637		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$34,116	
		<u>\$34,116</u>	\$0
RESEARCH GRANTS (GENERIC)	15.650		
<u>Through: SEAFWA (72707289)</u>			
Department of Wildlife and Fisheries		\$21,118	
		<u>\$21,118</u>	\$0
ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	15.657		
<u>Direct Awards</u>			
Board of Regents		\$21,893	
Department of Wildlife and Fisheries		\$60,830	
Louisiana State University Agricultural Center		(\$20,703)	
		<u>\$62,020</u>	\$0
CANDIDATE SPECIES CONSERVATION	15.660		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$70,557	
		<u>\$70,557</u>	\$0
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$92,975	
		<u>\$92,975</u>	\$11,707
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$94,311	
		<u>\$94,311</u>	\$0
EARTHQUAKE HAZARDS PROGRAM ASSISTANCE	15.807		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$56,227	
		<u>\$56,227</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,681	
Louisiana State University - Baton Rouge		\$8,601	
University of Louisiana at Lafayette		\$194,096	
		\$205,378	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING	15.810		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$67,142	
		\$67,142	\$0
COOPERATIVE RESEARCH UNITS	15.812		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$268,087	
		\$268,087	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820		
<u>Through: UNIVERSITY OF OKLAHOMA (2012-29)</u>			
Louisiana State University - Baton Rouge		\$13,475	
<u>Through: UNIVERSITY OF OKLAHOMA (2015-09)</u>			
Louisiana State University - Baton Rouge		(\$443)	
<u>Through: UNIVERSITY OF OKLAHOMA 03 (2020-16)</u>			
Louisiana State University - Baton Rouge		\$104,443	
		\$117,475	\$0
COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	15.945		
<u>Through: THE FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES (800010209-02UG)</u>			
University of Louisiana at Lafayette		\$15,889	
		\$15,889	\$0
EMERGENCY SUPPLEMENTAL HISTORIC PRESERVATION FUND	15.957		
<u>Through: COUSHATTA TRIBE OF LOUISIANA (19-0904)</u>			
University of Louisiana at Lafayette		\$86,817	
		\$86,817	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ACID PRECIPITATION MONITORING SITE LA30 LOCATED IN WASHINGTON PARISH, LOUISIANA	15.RD01		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	G16PX00272	\$5,040	
		\$5,040	\$0
MONITORING PROGRAM FOR NORTH GULF OF MEXICO	15.RD05		
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC</u> <u>(M17PC00001/M17PD00012)</u>			
University of Louisiana at Lafayette	M17PC00001/M17PD00012	\$24,065	
		\$24,065	\$0
USFWS - FRESHWATER TURTLE INVENTORY OF THE NORTH LOUISIANA REFUGES COMPLEX	15.RD06		
<u>Direct Awards</u>			
University of Louisiana at Monroe	F17PX01556	\$12,861	
		\$12,861	\$0
GEOMORPHIC INVESTIGATION AND ASSESSMENT FOR THE MISSISSIPPI RIVER DELTA ARCHAEOLOGICAL MITIGATION (MRDAM) CONSORTIUM	15.RD09		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	49115	\$9,994	
		\$9,994	\$0
DESCRIPTION OF HELICOPTER OPERATIONS AND UTILIZATION IN THE U.S. GULF OF MEXICO	15.RD11		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	140M0120P0001	\$15,925	
		\$15,925	\$0
PASSIVE ACOUSTIC MONITORING PROGRAM FOR THE NORTHERN GULF OF MEXICO	15.RD12		
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC</u> <u>(PO1000300001240)</u>			
University of Louisiana at Lafayette	PO1000300001240	\$111,247	
		\$111,247	\$77,529
Total for Research and Development Cluster		\$6,587,903	\$89,236

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Fish and Wildlife Cluster:</u>			
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$6,657,373	
		\$6,657,373	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$11,559,252	
		\$11,559,252	\$0
ENHANCED HUNTER EDUCATION AND SAFETY	15.626		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$81,257	
		\$81,257	\$0
Total for Fish and Wildlife Cluster		\$18,297,882	\$0
Total for U.S. Department of the Interior		\$51,255,534	\$2,177,338
U.S. DEPARTMENT OF JUSTICE			
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$467,083	
		\$467,083	\$467,083
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$10,278	
		\$10,278	\$0
COMMUNITY-BASED VIOLENCE PREVENTION PROGRAM	16.123		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 02 (39223)</u>			
Louisiana State University - Baton Rouge		(\$12)	
		(\$12)	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
LAW ENFORCEMENT ASSISTANCE FBI ADVANCED POLICE TRAINING	16.300		
<u>Direct Awards</u>			
Department of Public Safety Services		\$191,666	
		\$191,666	\$0
SERVICES FOR TRAFFICKING VICTIMS	16.320		
<u>Direct Awards</u>			
Executive Department		\$142,367	
		\$142,367	\$127,459
JUVENILE JUSTICE AND DELINQUENCY PREVENTION	16.540		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$571,247	
		\$571,247	\$385,539
MISSING CHILDREN'S ASSISTANCE	16.543		
<u>Direct Awards</u>			
Office of The Attorney General		\$422,879	
		\$422,879	\$0
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$76,303	
		\$76,303	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$319,330	
		\$319,330	\$145,040
CRIME VICTIM ASSISTANCE	16.575		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$27,263,314	
		\$27,263,314	\$24,393,715
CRIME VICTIM COMPENSATION	16.576		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$185,048	
		\$185,048	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,147,175	
		\$2,147,175	\$1,781,418
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$347,851	
		\$347,851	\$95,750
CORRECTIONS TRAINING AND STAFF DEVELOPMENT	16.601		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$195,871	
		\$195,871	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606		
<u>Direct Awards</u>			
Corrections Services		\$79,326	
		\$79,326	\$0
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$95,887	
		\$95,887	\$1,589
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710		
<u>Direct Awards</u>			
Department of Public Safety Services		\$1,116,788	
		\$1,116,788	\$0
JUVENILE MENTORING PROGRAM	16.726		
<u>Direct Awards</u>			
Northshore Technical Community College		\$27,868	
		\$27,868	\$0
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,133,028	
		\$1,133,028	\$1,122,067

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$3,008,060	
		<u>\$3,008,060</u>	\$2,089,965
DNA BACKLOG REDUCTION PROGRAM	16.741		
<u>Direct Awards</u>			
Department of Public Safety Services		\$408,900	
		<u>\$408,900</u>	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$280,238	
		<u>\$280,238</u>	\$218,243
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$103,936	
		<u>\$103,936</u>	\$0
ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION	16.752		
<u>Direct Awards</u>			
Office of The Attorney General		\$42,513	
		<u>\$42,513</u>	\$0
HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	16.754		
<u>Direct Awards</u>			
Office of Public Health		\$18,789	
		<u>\$18,789</u>	\$0
RECOVERY ACT - ASSISTANCE TO RURAL LAW ENFORCEMENT TO COMBAT CRIME AND DRUGS COMPETITIVE GRANT PROGRAM	16.810		
<u>Direct Awards</u>			
Department of Public Safety Services		\$476,294	
		<u>\$476,294</u>	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812		
<u>Direct Awards</u>			
Corrections Services		\$640,345	
Office of Juvenile Justice		\$39,392	
		<u>\$679,737</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
NICS ACT RECORD IMPROVEMENT PROGRAM	16.813		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$759,572	
		\$759,572	\$173,299
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816		
<u>Direct Awards</u>			
Board of Regents		\$73,184	
		\$73,184	\$0
EMERGENCY PLANNING FOR JUVENILE JUSTICE FACILITIES	16.823		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$82,387	
		\$82,387	\$0
EMERGENCY LAW ENFORCEMENT ASSISTANCE GRANT	16.824		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$480,137	
		\$480,137	\$480,137
SMART PROSECUTION INITIATIVE	16.825		
<u>Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (47309)</u>			
Louisiana State University - Baton Rouge		\$142,165	
<u>Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (AM200443)</u>			
Louisiana State University - Baton Rouge		\$3,091	
		\$145,256	\$0
JUSTICE REINVESTMENT INITIATIVE	16.827		
<u>Direct Awards</u>			
Corrections Services		\$19,339	
Louisiana Supreme Court		\$156,119	
		\$175,458	\$0
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		
<u>Direct Awards</u>			
Corrections Services		\$3,305	
Louisiana Department of Health		\$338,422	
		\$341,727	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
STOP SCHOOL VIOLENCE	16.839		
<u>Direct Awards</u>			
Department of Public Safety Services		\$18,443	
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,918	
		\$20,361	\$0
EQUITABLE SHARING PROGRAM	16.922		
<u>Direct Awards</u>			
Office of The Attorney General		\$71,651	
		\$71,651	\$0
ASSET FORFEITURE	16.U01		
<u>Direct Awards</u>			
Department of Public Safety Services	Asset Forfeiture	\$412,856	
		\$412,856	\$0
FBI.GOV YEAR 10	16.U05		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-17-1200-P-0002338	\$118,240	
		\$118,240	\$0
INFRAGARD	16.U06		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-15-1200-P-0000332	\$289,321	
		\$289,321	\$0
LEO PHASE XXIII	16.U08		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-17-1200-P-0002601	\$5,858,278	
		\$5,858,278	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.U09		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	20087	\$877,684	
		\$877,684	\$0
PRISONERS OPERATIONS DIVISION (POD)	16.U10		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	35079	\$266,915	
		\$266,915	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
<u>Research and Development Cluster:</u>			
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525		
<u>Direct Awards</u>			
Grambling State University		\$58,311	
		\$58,311	\$0
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560		
<u>Through: POLICY RESEARCH ASSOCIATES (PRA 2016-CK-BK10)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$87,310	
		\$87,310	\$0
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582		
<u>Through: CITY OF BATON ROUGE / BATON ROUGE POLICE DEPARTMENT (2016-MU-GX-K026)</u>			
Louisiana State University - Baton Rouge		\$54,863	
		\$54,863	\$0
JUVENILE MENTORING PROGRAM	16.726		
<u>Through: 4-H HEALTHY HABITS FY20 (624069)</u>			
Southern University Agricultural Research/Extension Center		\$28,660	
<u>Through: 4-H NATIONAL MENTORING PROGRAM FY20 (624066)</u>			
Southern University Agricultural Research/Extension Center		\$34,588	
<u>Through: JUVENILE MENTORING PROGRAM (624065)</u>			
Southern University Agricultural Research/Extension Center		\$9,352	
		\$72,600	\$0
CHILDREN OF INCARCERATED PARENTS	16.831		
<u>Through: THE FAMILY TREE INFORMATION, EDUCATION & COUNSELING CENTER (18-0438)</u>			
University of Louisiana at Lafayette		\$15,810	
		\$15,810	\$0
Total for Research and Development Cluster		\$288,894	\$0
Total for U.S. Department of Justice		\$50,073,685	\$31,481,304

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR			
LABOR FORCE STATISTICS	17.002		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,071,044	
		<u>\$1,071,044</u>	\$0
COMPENSATION AND WORKING CONDITIONS	17.005		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$118,220	
		<u>\$118,220</u>	\$0
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$3,122,630,579	
		<u>\$3,122,630,579</u>	\$0
UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$789,099,674	
		<u>\$789,099,674</u>	\$0
		<u>\$3,911,730,253</u>	<u>\$0</u>
<i>Total for UNEMPLOYMENT INSURANCE</i>			
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,186,571	
		<u>\$1,186,571</u>	\$1,144,349
TRADE ADJUSTMENT ASSISTANCE	17.245		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$658,991	
		<u>\$658,991</u>	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$337,420	
		<u>\$337,420</u>	\$0
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$375,698	
		<u>\$375,698</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
YOUTHBUILD	17.274		
<u>Direct Awards</u>			
Northshore Technical Community College		\$427,268	
Southern University - Shreveport		\$219,758	
		\$647,026	\$0
WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Northshore Technical Community College		\$449,677	
		\$449,677	\$0
WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS	17.280		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$115,182	
		\$115,182	\$0
APPRENTICESHIP USA GRANTS	17.285		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$499,358	
South Louisiana Community College		\$1,100,887	
		\$1,600,245	\$0
JOB CORPS EXPERIMENTAL PROJECTS AND TECHNICAL ASSISTANCE	17.287		
<u>Direct Awards</u>			
Department of Military Affairs		\$2,341,842	
		\$2,341,842	\$0
OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS	17.502		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$15,545	
		\$15,545	\$0
CONSULTATION AGREEMENTS	17.504		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$768,598	
		\$768,598	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602		
<u>Direct Awards</u>			
Northshore Technical Community College		\$108,711	
		<u>\$108,711</u>	\$0
<u>Employment Service Cluster:</u>			
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$7,559,539	
		<u>\$7,559,539</u>	\$0
DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	17.801		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$2,741,969	
		<u>\$2,741,969</u>	\$0
Total for Employment Service Cluster		<u>\$10,301,508</u>	<u>\$0</u>
<u>WIOA Cluster:</u>			
WIOA ADULT PROGRAM	17.258		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$13,405,263	
South Louisiana Community College		\$2,471,670	
		<u>\$15,876,933</u>	\$11,848,725
WIOA YOUTH ACTIVITIES	17.259		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$13,705,448	
Northshore Technical Community College		\$99,997	
South Louisiana Community College		\$1,361,620	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (1-2015-16)</u>			
Louisiana State University - Baton Rouge		(\$135)	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (1-2016-17)</u>			
Louisiana State University - Baton Rouge		\$844	
		<u>\$15,167,774</u>	<u>\$12,496,793</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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
<u>WIOA Cluster: (Cont.)</u>			
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$15,890,912	
South Louisiana Community College		\$1,793,709	
		<u>\$17,684,621</u>	\$13,099,439
Total for WIOA Cluster		<u>\$48,729,328</u>	<u>\$37,444,957</u>
Total for U.S. Department of Labor		<u><u>\$3,980,555,859</u></u>	<u><u>\$38,589,306</u></u>
U.S. DEPARTMENT OF STATE			
GLOBAL THREAT REDUCTION	19.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$537,620	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF) 01 (GTR3-16-62136-0)</u>			
Louisiana State University - Baton Rouge		\$42	
		<u>\$537,662</u>	\$0
<u>Research and Development Cluster:</u>			
EUR-OTHER	19.878		
<u>Through: CRDF GLOBAL (S-LMAQM-17-GR-1060)</u>			
Louisiana Tech University		\$5,320	
		<u>\$5,320</u>	\$0
Total for Research and Development Cluster		<u>\$5,320</u>	<u>\$0</u>
Total for U.S. Department of State		<u><u>\$542,982</u></u>	<u><u>\$0</u></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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION			
MOTOR CARRIER SAFETY ASSISTANCE	20.218		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,426,803	
		<u>\$3,426,803</u>	\$0
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	20.232		
<u>Direct Awards</u>			
Department of Public Safety Services		\$306,141	
Louisiana Supreme Court		\$816,465	
		<u>\$1,122,606</u>	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Department of Transportation and Development		\$533,658	
		<u>\$533,658</u>	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON- METROPOLITAN PLANNING AND RESEARCH	20.505		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,516,678	
		<u>\$1,516,678</u>	\$1,357,623
COVID-19 - FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$2,416,868	
		<u>\$2,416,868</u>	\$2,416,868
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$7,863,661	
		<u>\$7,863,661</u>	\$4,873,366
		<u>\$10,280,529</u>	<u>\$7,290,234</u>
<i>Total for FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>			

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		
<u>Direct Awards</u>			
Department of Transportation and Development		\$174,803	
		<hr/> \$174,803	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Direct Awards</u>			
Department of Public Safety Services		\$1,427,925	
		<hr/> \$1,427,925	\$1,027,878
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608		
<u>Direct Awards</u>			
Department of Public Safety Services		\$1,319,472	
		<hr/> \$1,319,472	\$832,562
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,409,176	
		<hr/> \$2,409,176	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		
<u>Direct Awards</u>			
Department of Public Safety Services		\$387,930	
		<hr/> \$387,930	\$0
STATE DAMAGE PREVENTION PROGRAM GRANTS	20.720		
<u>Direct Awards</u>			
Department of Natural Resources		\$21,813	
		<hr/> \$21,813	\$0
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721		
<u>Direct Awards</u>			
Department of Natural Resources		\$32,049	
		<hr/> \$32,049	\$0
PHMSA PIPELINE SAFETY UNDERGROUND NATURAL GAS STORAGE GRANT	20.725		
<u>Direct Awards</u>			
Department of Natural Resources		\$15,439	
		<hr/> \$15,439	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		
<u>Direct Awards</u>			
Department of Transportation and Development		\$28,152	
		<hr/> \$28,152	\$0
<u>Research and Development Cluster:</u>			
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Through: OHIO UNIVERSITY (UT19529A)</u>			
Louisiana State University - Baton Rouge		\$22,839	
<u>Through: SOUTH DAKOTA DEPARTMENT OF TRANSPORTATION (SDDOT)</u> <u>(SD2016-07/311297)</u>			
Louisiana State University - Baton Rouge		\$31,345	
<u>Through: REGIONAL PLANNING COMMISSION (CON000000003159)</u>			
University of New Orleans		\$9,055	
		<hr/> \$63,239	\$24,204
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$135,881	
		<hr/> \$135,881	\$0
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	20.614		
<u>Direct Awards</u>			
Department of Transportation and Development		\$85,639	
		<hr/> \$85,639	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,864,278	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1703157)</u>			
Louisiana State University - Baton Rouge		\$158,499	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN 05 (UTA17-000186)</u>			
Louisiana State University - Baton Rouge		\$98,570	
<u>Through: UNIVERSITY OF OKLAHOMA (2014-26)</u>			
Louisiana Tech University		\$10,631	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Research and Development Cluster:</u> (Cont.)			
UNIVERSITY TRANSPORTATION CENTERS PROGRAM (Cont.)			
<u>Through: MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY (00042134-03-2C & 00042134-03-2B-11)</u>			
Southern University - Baton Rouge		\$7,815	
<u>Through: UNIVERSITY OF ARKANSAS (SA1411040)</u>			
University of New Orleans		\$187,005	
		<u>\$2,326,798</u>	<u>\$1,092,259</u>
Total for Research and Development Cluster		<u>\$2,611,557</u>	<u>\$1,116,463</u>
<u>Federal Transit Cluster:</u>			
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	20.526		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,073,898	
		<u>\$1,073,898</u>	<u>\$0</u>
Total for Federal Transit Cluster		<u>\$1,073,898</u>	<u>\$0</u>
<u>Highway Planning and Construction Cluster:</u>			
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Direct Awards</u>			
Department of Transportation and Development		\$720,649,909	
		<u>\$720,649,909</u>	<u>\$55,684,771</u>
RECREATIONAL TRAILS PROGRAM	20.219		
<u>Direct Awards</u>			
Department of Transportation and Development		\$639,674	
		<u>\$639,674</u>	<u>\$372,305</u>
Total for Highway Planning and Construction Cluster		<u>\$721,289,583</u>	<u>\$56,057,076</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Highway Safety Cluster:</u>			
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		
<u>Direct Awards</u>			
Department of Public Safety Services		\$4,425,968	
		\$4,425,968	\$2,752,209
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		
<u>Direct Awards</u>			
Department of Public Safety Services		\$4,266,037	
		\$4,266,037	\$2,096,534
Total for Highway Safety Cluster		\$8,692,005	\$4,848,743
<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		\$2,872,503	
		\$2,872,503	\$785,274
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516		
<u>Direct Awards</u>			
Department of Transportation and Development		\$549,057	
		\$549,057	\$511,556
Total for Transit Services Programs Cluster		\$3,421,560	\$1,296,830
Total for U.S. Department of Transportation		\$759,785,636	\$73,827,409
U.S. DEPARTMENT OF THE TREASURY			
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$4,145,349	
		\$4,145,349	\$2,137,796

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE TREASURY (CONT.)			
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$217,118,448	
		<u>\$217,118,448</u>	\$0
<u>Research and Development Cluster:</u>			
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015		
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>			
Louisiana State University - Baton Rouge		\$792,246	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>			
University of Louisiana at Lafayette		\$63,292	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>			
University of New Orleans		\$275,886	
		<u>\$1,131,424</u>	\$467,308
Total for Research and Development Cluster		<u>\$1,131,424</u>	\$467,308
Total for U.S. Department of the Treasury		<u>\$222,395,221</u>	<u>\$2,605,104</u>
OFFICE OF PERSONNEL MANAGEMENT			
<u>Research and Development Cluster:</u>			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$59,716	
		<u>\$59,716</u>	\$0
Total for Research and Development Cluster		<u>\$59,716</u>	\$0
Total for Office of Personnel Management		<u>\$59,716</u>	<u>\$0</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		
<u>Direct Awards</u>			
Executive Department		\$57,171	
		\$57,171	\$0
Total for Equal Employment Opportunity Commission		\$57,171	\$0
GENERAL SERVICES ADMINISTRATION			
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003		
<u>Direct Awards</u>			
Executive Department		\$2,988,025	
		\$2,988,025	\$0
Total for General Services Administration		\$2,988,025	\$0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		
<u>Direct Awards</u>			
Delgado Community College		\$47,163	
Louisiana State University - Baton Rouge		\$38,933	
		\$86,096	\$0
<u>Research and Development Cluster:</u>			
SCIENCE	43.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$747,621	
University of Louisiana at Lafayette		\$17,455	
University of Louisiana at Monroe		\$10,172	
<u>Through: SMITHSONIAN INSTITUTE</u>			
Board of Regents		\$21,663	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)			
Research and Development Cluster: (Cont.)			
SCIENCE (Cont.)			
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1626525)</u>			
		\$17,250	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1651558)</u>			
		\$558,109	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1619902)</u>			
		\$15,000	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR0-21005X)</u>			
		\$16,546	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO6-17067X)</u>			
		(\$675)	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (RK617-G1)</u>			
		\$37,934	
		<u>\$1,441,075</u>	<u>\$47,831</u>
EXPLORATION	43.003		
<u>Direct Awards</u>			
		\$104,845	
		\$186,672	
<u>Through: THE GENERAL HOSPITAL CORP DBA: MASSACHUSETTS GENERAL HOSPITAL (234899)</u>			
		\$10,569	
<u>Through: THE UNIVERSITY OF ALABAMA IN HUNTSVILLE (2018-253)</u>			
		\$1,202	
		<u>\$303,288</u>	<u>\$0</u>
SPACE OPERATIONS	43.007		
<u>Direct Awards</u>			
		\$3,452	
		<u>\$3,452</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		
<u>Direct Awards</u>			
Board of Regents		\$977,842	
Louisiana State University - Baton Rouge		\$890,676	
		\$1,868,518	\$90,084
INTEGRATED MONITORING AWARENESS	43.RD04		
<u>Through: AMERICAN GNC CORP (AGNC101116)</u>			
Louisiana Tech University	AGNC101116	\$712	
		\$712	\$0
MAPPING THE UV EXTINCTION PROPERTIES OF PHAT STARS IN M31	43.RD08		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-14761.001-A)</u>			
Louisiana State University - Baton Rouge	HST-GO-14761.001-A	\$13,642	
		\$13,642	\$0
OPERATION OF THE NATIONAL CENTER FOR ADVANCED MANUFACTURING	43.RD09		
<u>Through: SYNCOM SPACE SERVICES (S3) (S3-0000264)</u>			
Louisiana State University - Baton Rouge	S3-0000264	\$300,000	
		\$300,000	\$0
LABOR RESEARCH AND DEVELOPMENT SERVICES	43.RD12		
<u>Direct Awards</u>			
Board of Regents	NNS16AA20B	\$367,017	
		\$367,017	\$0
A FIRST INVESTIGATION OF THE UV EXTINCTION PROPERTIES OF INTERSTELLAR DUST M33	43.RD13		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15268.001-A)</u>			
Louisiana State University - Baton Rouge	HST-GO-15268.001-A	\$31,422	
		\$31,422	\$0
NCAM MANUFACTURING AND WELDING SKILLS CHALLENGE (MWSC)	43.RD14		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	80MSFC18P0057	\$175,000	
		\$175,000	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster:</u> (Cont.)			
PLANT RESILIENCE TO SPACE RADIATION	43.RD15		
<u>Through: SOUTHERN UNIVERSITIES RESEARCH ASSOCIATION, INC. (C2019-ULLF-01, TASK ORDER #01)</u>			
University of Louisiana at Lafayette	C2019-ULLF-01, TASK ORDER #01	\$66,184	
		\$66,184	\$0
ULTRAVIOLET SPECTROSCOPY OF THE BLACK HOLE TRANSIENT MAXI J1820+070	43.RD16		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15454.004-A)</u>			
Louisiana State University - Baton Rouge	HST-GO-15454.004-A	\$9,949	
		\$9,949	\$0
THOR: THERMAL HIGH-VOLTAGE OCEAN-PENETRATOR RESEARCH PLATFORM	43.RD17		
<u>Through: STONE AEROSPACE/PSC, INC. 01 (46422)</u>			
Louisiana State University - Baton Rouge	46422	\$69,097	
		\$69,097	\$0
Total for Research and Development Cluster		\$4,649,356	\$137,915
Total for National Aeronautics and Space Administration		\$4,735,452	\$137,915
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			
PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024		
<u>Direct Awards</u>			
Northwestern State University		\$15,000	
		\$15,000	\$0
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	45.025		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$893,777	
		\$893,777	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)			
PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	45.129		
<u>Through: LA ENDOWMENT FOR THE HUMANITIES (LEH) (18-157-013)</u>			
Louisiana State University - Baton Rouge		\$1,400	
<u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES (19-157-026)</u>			
Southeastern Louisiana University		\$2,367	
		<hr/>	
		\$3,767	\$0
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$67,096	
		<hr/>	
		\$67,096	\$8,684
GRANTS TO STATES	45.310		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$2,389,680	
		<hr/>	
		\$2,389,680	\$0
<u>Research and Development Cluster:</u>			
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169		
<u>Through: CORNELL UNIVERSITY (82412-10963)</u>			
University of New Orleans		\$8,820	
		<hr/>	
		\$8,820	\$0
LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM	45.313		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$56,926	
		<hr/>	
		\$56,926	\$0
		<hr/>	
Total for Research and Development Cluster		\$65,746	\$0
		<hr/>	
Total for National Foundation on the Arts and the Humanities		\$3,435,066	\$8,684
		<hr/> <hr/>	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION			
<u>Research and Development Cluster:</u>			
ENGINEERING GRANTS	47.041		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$830,675	
Louisiana Tech University		\$281,344	
Pennington Biomed Research Center		\$38,286	
University of Louisiana at Lafayette		\$1,059,967	
University of New Orleans		\$927	
<u>Through: ENVIROTRONICS, LLC (47570)</u>			
Louisiana State University - Baton Rouge		\$49,945	
<u>Through: MOBOSENSE LLC (44877)</u>			
Louisiana State University - Baton Rouge		\$82,399	
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2016-1085-01)</u>			
Louisiana State University - Baton Rouge		\$1,809	
<u>Through: NOVA SOUTHEASTERN UNIVERSITY 01 (331236)</u>			
Louisiana State University - Baton Rouge		\$242	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY (479908-19D01)</u>			
Louisiana State University - Baton Rouge		\$3,875	
<u>Through: VIRGINIA POLYTECHNIC INST AND STATE (VA CBET-1844467)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,024	
<u>Through: PATENTDIVE (17-0826)</u>			
University of Louisiana at Lafayette		\$29,659	
		\$2,381,152	\$0
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,655,395	
Louisiana Tech University		\$48,946	
Southeastern Louisiana University		\$38,825	
Southern University - Baton Rouge		\$429,065	
University of Louisiana at Lafayette		\$198,008	
University of New Orleans		\$58,103	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - LIGO LABORATORY (75-S432339 / 75-S463381)</u>			
Louisiana State University - Baton Rouge		\$138,126	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MATHEMATICAL AND PHYSICAL SCIENCES (Cont.)			
<u>Through: TULANE UNIVERSITY (TUL-SCC-557601-19/20)</u>			
		\$17,049	
<u>Through: UNIVERISTY OF WISCONSIN-MILWAKEE (183405343/144AAC6327)</u>			
		\$160,883	
		<u>\$5,744,400</u>	<u>\$33,250</u>
COVID-19 - GEOSCIENCES	47.050		
<u>Direct Awards</u>			
		\$31,139	
		<u>\$31,139</u>	<u>\$0</u>
GEOSCIENCES	47.050		
<u>Direct Awards</u>			
Board of Regents		\$815,624	
Louisiana State University - Baton Rouge		\$1,512,093	
Louisiana State University Agricultural Center		\$430	
University of Louisiana at Lafayette		\$288,813	
University of Louisiana at Monroe		\$29,123	
<u>Through: COLUMBIA UNIVERSITY 01 (5(GG009393-01))</u>			
		\$26,441	
<u>Through: DAUPHIN ISLAND SEA LAB (2601JK-001-LSU)</u>			
		\$27,056	
<u>Through: NORTHERN ILLINOIS UNIVERSITY (NIU) (G1A62636-1)</u>			
		(\$4,949)	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER (1555335 / PO#1000861489)</u>			
		\$67,540	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (91254833)</u>			
		\$55,397	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
GEOSCIENCES (Cont.)			
<u>Through: TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK (68(GG009393))</u>			
University of Louisiana at Lafayette		\$19,537	
<u>Through: DENISON UNIVERSITY (NSF2005439-UNO-01)</u>			
University of New Orleans		\$502	
		<hr/>	
		\$2,837,607	\$63,516
		<hr/>	
<i>Total for GEOSCIENCES</i>		\$2,868,746	\$63,516
		<hr/>	
		<hr/>	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,556,911	
Louisiana State University Health Sciences Center - New Orleans		\$1,462	
University of Louisiana at Lafayette		\$629,311	
University of New Orleans		\$17,696	
<u>Through: IOWA STATE UNIVERSITY (4202901A)</u>			
Louisiana State University - Baton Rouge		\$2,161	
<u>Through: NORTHEASTERN UNIVERSITY (502613-78050)</u>			
Louisiana State University - Baton Rouge		\$163,447	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER 01 (1557201 / PO # 1001099759)</u>			
Louisiana State University - Baton Rouge		\$90,111	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE 01 (20160600-02- LSU)</u>			
Louisiana State University - Baton Rouge		\$118,867	
<u>Through: STONY BROOK UNIVERSITY (77482/2/1138119)</u>			
University of Louisiana at Lafayette		\$24,962	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20170867-01-ULA)</u>			
University of Louisiana at Lafayette		\$11,822	
<u>Through: US IGNITE INC (TASK NO. 5)</u>			
University of Louisiana at Lafayette		\$14,665	
<u>Through: UNIVERSITY OF COLORADO - BOULDER (1557091; PO# 1010819)</u>			
University of New Orleans		\$84	
		<hr/>	
		\$2,631,499	\$187,708
		<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, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COVID-19 - BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$18,910	
		\$18,910	\$0
BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,918,886	
Louisiana State University Agricultural Center		\$210,227	
Louisiana State University Health Sciences Center - New Orleans		\$62,885	
Louisiana State University Health Sciences Center - Shreveport		\$2,289	
Southeastern Louisiana University		\$66,039	
Southern University - Baton Rouge		\$28,955	
University of Louisiana at Lafayette		\$520,230	
University of Louisiana at Monroe		\$460	
University of New Orleans		\$37,040	
<u>Through: NEW JERSEY INSTITUTE OF TECHNOLOGY (997071)</u>			
Louisiana State University - Baton Rouge		\$10,976	
<u>Through: NORTH CAROLINA STATE UNIVERSITY 02 (2012-0901-04)</u>			
Louisiana State University - Baton Rouge		(\$220)	
<u>Through: UNIVERSITY OF RHODE ISLAND (4873/102815)</u>			
Louisiana State University - Baton Rouge		\$24,488	
<u>Through: MISSISSIPPI STATE UNIVERSITY (011900.322984.01)</u>			
Louisiana Tech University		\$7,442	
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY (1289; PO1312230)</u>			
University of Louisiana at Lafayette		\$7,040	
<u>Through: THE FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES (800009770-03UG)</u>			
University of Louisiana at Lafayette		\$23,877	
<u>Through: UNIVERSITY OF OKLAHOMA (2018-39)</u>			
University of Louisiana at Lafayette		\$42,138	
<u>Through: UNIVERSITY OF CALIFORNIA AT LOS ANGELES (2155 G QA197)</u>			
University of New Orleans		\$413	
		\$2,963,165	\$201,881
<i>Total for BIOLOGICAL SCIENCES</i>		\$2,982,075	\$201,881

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COVID-19 - SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$9,369	
		\$9,369	\$0
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$516,565	
University of Louisiana at Lafayette		\$4,590	
University of New Orleans		\$26,358	
<u>Through: FLORIDA A&M UNIVERSITY (C-5023)</u>			
Louisiana State University - Baton Rouge		\$7,916	
<u>Through: MENLO COLLEGE (1836072)</u>			
Louisiana State University - Baton Rouge		\$23,100	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER 01 (BCS 1716909 / PO #1000905792)</u>			
Louisiana State University - Baton Rouge		\$36,199	
		\$614,728	\$0
<i>Total for SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES</i>		\$624,097	\$0
EDUCATION AND HUMAN RESOURCES	47.076		
<u>Direct Awards</u>			
Board of Regents		\$479,987	
Department of Transportation and Development		\$52,266	
Grambling State University		\$336,924	
Louisiana State University - Baton Rouge		\$1,391,815	
Louisiana Tech University		\$631,350	
South Louisiana Community College		\$64,975	
Southern University - Baton Rouge		\$773,969	
Southern University - New Orleans		\$151,990	
University of Louisiana at Lafayette		\$118,508	
University of New Orleans		\$255,145	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
EDUCATION AND HUMAN RESOURCES (Cont.)			
<u>Through: PURDUE UNIVERSITY (1661201-HRD)</u>			
Grambling State University		\$11,627	
<u>Through: NORFOLK STATE UNIVERSITY (F1040086)</u>			
Louisiana State University - Baton Rouge		\$42,871	
<u>Through: NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY (260294A)</u>			
Louisiana State University - Baton Rouge		\$76,107	
<u>Through: SCIENCE EDUCATION SOLUTIONS, INC. (1223830)</u>			
Louisiana State University - Baton Rouge		\$3,000	
<u>Through: PURDUE UNIVERSITY (4101-80582; 1661201-HRD)</u>			
Louisiana Tech University		\$43,908	
<u>Through: UNIVERSITY OF HOUSTON (R-18-0006; 1726968)</u>			
Louisiana Tech University		\$33,504	
<u>Through: GEORGIA GWINNETT COLLEGE (27-0124698)</u>			
University of Louisiana at Monroe		\$499	
<u>Through: UNIVERSITY OF CENTRAL FLORIDA (24056046-04)</u>			
University of New Orleans		\$307	
		\$4,468,752	\$74,643
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Board of Regents		\$163,907	
Louisiana State University - Baton Rouge		\$71,981	
University of New Orleans		\$67,827	
		\$303,715	\$14,148
INTEGRATIVE ACTIVITIES	47.083		
<u>Direct Awards</u>			
Board of Regents		\$3,165,874	
Louisiana State University - Baton Rouge		\$322,549	
Louisiana State University Agricultural Center		\$811,493	
Louisiana Tech University		\$1,181,834	
University of Louisiana at Lafayette		\$286,053	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
INTEGRATIVE ACTIVITIES (Cont.)			
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (UAF) (P0536576)</u>			
Louisiana State University - Baton Rouge		\$3,030	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (UAF) (P0539380)</u>			
Louisiana State University - Baton Rouge		\$5,000	
<u>Through: UNIVERSITY OF ARKANSAS 07 (UA2020-122)</u>			
Louisiana State University Agricultural Center		\$92,817	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (PO 523669)</u>			
Southeastern Louisiana University		\$605	
<u>Through: UNIVERSITY OF ALASKA (34071-41272-3014-FT33HE)</u>			
University of Louisiana at Lafayette		\$2,977	
<u>Through: UNIVERSITY OF ALASKA (P0536579)</u>			
University of Louisiana at Lafayette		\$3,338	
		<hr/>	
		\$5,875,570	\$1,052,948
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - RAHUL T SHAH	47.RD01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	CCF-1547616	(\$5,297)	
		<hr/>	
		(\$5,297)	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT AGREEMENT	47.RD02		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	1850599	\$286,442	
Louisiana State University - Baton Rouge	MCB-1840267	\$284,817	
		<hr/>	
		\$571,259	\$0
Total for Research and Development Cluster		<hr/>	
		\$28,445,968	\$1,628,094
Total for National Science Foundation		<hr/>	
		\$28,445,968	\$1,628,094

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER (Ref 4400016191)</u>			
McNeese State University		\$139,231	
		\$139,231	\$0
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	59.058		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$156,560	
		\$156,560	\$0
STATE TRADE EXPANSION	59.061		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$79,839	
		\$79,839	\$0
MARINE INDUSTRIES SCIENCE AND TECHNOLOGY (MIST) INDUSTRY CLUSTER	59.U01		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR015198-02)</u>			
Louisiana State University - Baton Rouge	USM-GR015198-02	\$6,151	
		\$6,151	\$0
Total for Small Business Administration		\$381,781	\$0
U.S. DEPARTMENT OF VETERANS AFFAIRS			
VETERANS STATE NURSING HOME CARE	64.015		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$42,612,702	
		\$42,612,702	\$0
BURIAL EXPENSES ALLOWANCE FOR VETERANS	64.101		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$582,540	
		\$582,540	\$0
STATE APPROVAL AGENCY	64.U01		
<u>Direct Awards</u>			
Department of Veterans Affairs	v101(223b)	\$370,802	
		\$370,802	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)			
NEUROSURGERY IPA	64.U02		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport	VA256-15-D-0011	\$383,591	
		\$383,591	\$0
VA ANNUAL REPORTING FEE	64.U03		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	VA 1	\$16,380	
University of Louisiana at Monroe	64.VA 1	\$3,960	
		\$20,340	\$0
MEDICAL EDUCATION AFFILIATION AGREEMENT VA MEDICAL CTR/RESIDENT-HOUSE OFFICERS	64.U04		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport	667c9603	\$2,588,403	
		\$2,588,403	\$0
Total for U.S. Department of Veterans Affairs		\$46,558,378	\$0
U.S. ENVIRONMENTAL PROTECTION AGENCY			
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		
<u>Direct Awards</u>			
Department of Environmental Quality		\$507,150	
		\$507,150	\$0
STATE CLEAN DIESEL GRANT PROGRAM	66.040		
<u>Direct Awards</u>			
Department of Environmental Quality		\$508,965	
		\$508,965	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$950,649	
		\$950,649	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419		
<u>Direct Awards</u>			
Department of Environmental Quality		\$281,289	
		\$281,289	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432		
<u>Direct Awards</u>			
Office of Public Health		\$1,285,000	
		\$1,285,000	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433		
<u>Direct Awards</u>			
Department of Natural Resources		\$301,300	
		\$301,300	\$0
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$156,958	
		\$156,958	\$0
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER (SDWA 1464(D))	66.444		
<u>Direct Awards</u>			
Office of Public Health		\$4,452	
		\$4,452	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454		
<u>Direct Awards</u>			
Department of Environmental Quality		\$235,221	
		\$235,221	\$0
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$937,425	
Department of Environmental Quality		\$1,916,373	
		\$2,853,798	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472		
<u>Direct Awards</u>			
Office of Public Health		\$281,557	
		\$281,557	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$56,335	
		\$56,335	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: MICHIGAN STATE UNIVERSITY (RC101571LSU/RD83518301)</u>			
Louisiana State University Agricultural Center		(\$1)	
		(\$1)	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605		
<u>Direct Awards</u>			
Department of Environmental Quality		\$10,252,034	
		\$10,252,034	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Department of Environmental Quality		\$87,089	
Office of Public Health		\$530	
		\$87,619	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$421,029	
		\$421,029	\$0
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701		
<u>Direct Awards</u>			
Department of Environmental Quality		\$114,252	
		\$114,252	\$0
TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS	66.707		
<u>Direct Awards</u>			
Department of Environmental Quality		\$40,579	
		\$40,579	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u>			
Louisiana Tech University		\$50,031	
		\$50,031	\$0
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	66.716		
<u>Through: EXTENSION FOUNDATION (SA-2019-45)</u>			
Louisiana State University Agricultural Center		\$19,600	
<u>Through: EXTENSION FOUNDATION (SA-2020-39)</u>			
Louisiana State University Agricultural Center		\$18,120	
		\$37,720	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE- SPECIFIC COOPERATIVE AGREEMENTS	66.802		
<u>Direct Awards</u>			
Department of Environmental Quality		\$105,852	
		\$105,852	\$0
UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	66.804		
<u>Direct Awards</u>			
Department of Environmental Quality		\$476,539	
		\$476,539	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805		
<u>Direct Awards</u>			
Department of Environmental Quality		\$1,002,047	
		\$1,002,047	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		
<u>Direct Awards</u>			
Department of Environmental Quality		\$424,451	
		\$424,451	\$0
ENVIRONMENTAL EDUCATION GRANTS	66.951		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$13,581	
		\$13,581	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Research and Development Cluster:</u>			
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436		
<u>Through: LAKE PONTCHARTRAIN BASIN FOUNDATION (LPBF Water Analyses)</u>			
Southeastern Louisiana University		\$14,653	
		\$14,653	\$0
NATIONAL ESTUARY PROGRAM	66.456		
<u>Direct Awards</u>			
Board of Regents		\$418,749	
		\$418,749	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$25,743	
		\$25,743	\$52
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: OREGON STATE UNIVERSITY (E0198A-A)</u>			
Louisiana State University - Baton Rouge		\$46,158	
		\$46,158	\$0
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	66.511		
<u>Through: VIRGINIA POLYTECHNIC INST AND STATE (VA CR-83937501)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$47,243	
		\$47,243	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$29,403	
		\$29,403	\$0
REGIONAL AGRICULTURAL IPM GRANTS	66.714		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$1,016)	
		(\$1,016)	\$0
Total for Research and Development Cluster		\$580,933	\$52

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Clean Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458		
<u>Direct Awards</u>			
Department of Environmental Quality		\$18,102,275	
		\$18,102,275	\$17,226,597
Total for Clean Water State Revolving Fund Cluster		\$18,102,275	\$17,226,597
<u>Drinking Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		
<u>Direct Awards</u>			
Office of Public Health		\$15,023,506	
		\$15,023,506	\$13,481,036
Total for Drinking Water State Revolving Fund Cluster		\$15,023,506	\$13,481,036
Total for U.S. Environmental Protection Agency		\$54,155,121	\$30,707,685
NUCLEAR REGULATORY COMMISSION			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$176,597	
		\$176,597	\$0
<u>Research and Development Cluster:</u>			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$246,213	
		\$246,213	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NUCLEAR REGULATORY COMMISSION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ENHANCING GUIDANCE FOR EVACUATION TIME ESTIMATE STUDIES	77.RD01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	NRC-HQ-60-15-C-0007	(\$648)	
		(\$648)	\$0
Total for Research and Development Cluster		\$245,565	\$0
Total for Nuclear Regulatory Commission		\$422,162	\$0
U.S. DEPARTMENT OF ENERGY			
STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$1,010,791	
		\$1,010,791	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	81.106		
<u>Through: SOUTHERN STATES ENERGY BOARD (DE-FC04-93AL82966)</u>			
Department of Environmental Quality		\$115,373	
<u>Through: SSEB - SOUTHERN STATES ENERGY BOARD (DE-EM0005215)</u>			
Homeland Security and Emergency Preparedness		\$100,965	
		\$216,338	\$0
FEDERAL ENERGY SETTLEMENT - STRIPPER WELL	81.U03		
<u>Direct Awards</u>			
Department of Natural Resources	EE0008650	\$207,122	
		\$207,122	\$0
FEDERAL ENERGY SETTLEMENT - WARNER	81.U04		
<u>Direct Awards</u>			
Department of Natural Resources	EE0008650	\$75,625	
		\$75,625	\$0
NC3/200 COURSE SUPPORT	81.U05		
<u>Direct Awards</u>			
Louisiana Tech University	FA8604-18-A-1205	(\$2,685)	
		(\$2,685)	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
LSU NUCLEAR SCIENCE SECURITY PROJECT	81.U07		
<u>Through: SANDIA NATIONAL LABS (AKA NTESS) (1640499)</u>			
Louisiana State University - Baton Rouge	1640499	\$6,528	
		<hr/>	
		\$6,528	\$0
<u>Research and Development Cluster:</u>			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		
<u>Direct Awards</u>			
Board of Regents		\$1,380,968	
Louisiana State University - Baton Rouge		\$3,355,815	
<u>Through: OHIO STATE UNIVERSITY 02 (60057539)</u>			
Louisiana State University - Baton Rouge		\$123,257	
<u>Through: STANFORD UNIVERSITY (62247910-151362)</u>			
Louisiana State University - Baton Rouge		\$81,146	
<u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK (63761)</u>			
Louisiana State University - Baton Rouge		\$1,066	
<u>Through: UNIVERSITY OF NEBRASKA-LINCOLN 01 (25-0521-0226-003)</u>			
Louisiana State University - Baton Rouge		\$51,920	
		<hr/>	
		\$4,994,172	\$508,374
CONSERVATION RESEARCH AND DEVELOPMENT	81.086		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,228	
		<hr/>	
		\$1,228	\$0
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$247,847	
<u>Through: UNIVERSITY OF OKLAHOMA (2019-63)</u>			
Louisiana State University - Baton Rouge		\$77,555	
		<hr/>	
		\$325,402	\$110,822

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$2,339)	
University of Louisiana at Lafayette		\$995,320	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (5956-LSU-DOE-6825)</u>			
Louisiana State University - Baton Rouge		\$191,629	
<u>Through: SOUTHERN STATES ENERGY BOARD (SSEB-SEOFFS-921-LSU-2018-001)</u>			
Louisiana State University - Baton Rouge		\$126,184	
<u>Through: THE UNIVERSITY OF SOUTH CAROLINA (PO-2000036357)</u>			
University of Louisiana at Lafayette		\$196,293	
		\$1,507,087	\$178,497
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112		
<u>Through: TEXAS A&M UNIVERSITY (M1803343)</u>			
Louisiana State University - Baton Rouge		\$77,342	
		\$77,342	\$0
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	81.117		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$289,861	
		\$289,861	\$8,075
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
<u>Through: FLORIDA A&M-FAMU (DE-NA0002630)</u>			
Southern University - Baton Rouge		\$153	
<u>Through: FLORIDA A&M UNIVERSITY (DE-NA0003729)</u>			
Southern University - New Orleans		\$300	
<u>Through: KANSAS CITY PLANT (DE-NA0000622)</u>			
Southern University - New Orleans		\$955	
<u>Through: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIV (270136B)</u>			
Southern University - New Orleans		\$143,218	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM (Cont.)			
<u>Through: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIV (DE- NA0002687)</u>			
Southern University - New Orleans		\$7,000	
<u>Through: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIV (DE- NA0003686)</u>			
Southern University - New Orleans		\$7,000	
		<hr/>	
		\$158,626	\$0
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135		
<u>Through: LANZATECH, INC. (40583)</u>			
Louisiana State University - Baton Rouge		\$101	
<u>Through: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (DE-FOA-0001858)</u>			
Louisiana Tech University		\$57,946	
		<hr/>	
		\$58,047	\$0
DIAGNOSTIC SECURITY MODULES	81.RD04		
<u>Through: BATTELLE ENERGY ALLIANCE, LLC (174267)</u>			
University of Louisiana at Lafayette	174267	\$30,777	
		<hr/>	
		\$30,777	\$0
GRATING INTERFEROMETRY IMAGING: SENSITIVITY, RESOLUTION, AND DATA ANALYSIS SOFTWARE DEVELOPMENT AND ENHANCEMENT	81.RD05		
<u>Through: ARGONNE NATIONAL LABORATORY (6F-31843)</u>			
Louisiana State University - Baton Rouge	6F-31843	(\$3,033)	
		<hr/>	
		(\$3,033)	\$0
INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI FRAMEWORK	81.RD06		
<u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No. 444039/Subcontract No. 462509)</u>			
Louisiana State University - Baton Rouge	Agreement No. 444039/Subcontract No. 462509	\$120,261	
		<hr/>	
		\$120,261	\$0
RESIN-WAFERS WITH MOSAIC ION-EXCHANGE RESINS FOR ELECTRODE IONIZATION AND MEMBRANE CAPACITIVE DEIONIZATION	81.RD08		
<u>Through: ARGONNE NATIONAL LABORATORY (7F-30168)</u>			
Louisiana State University - Baton Rouge	7F-30168	\$69,862	
		<hr/>	
		\$69,862	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEVELOPMENT OF A NOVEL 3D-PROJECTION SCINTILLATOR TRACKER TECHNOLOGY FOR NEAR DETECTORS IN NEUTRINO EXPERIMENTS	81.RD09		
<u>Through: BOOKHAVEN SCIENCE ASSOCIATES (353995)</u>			
Louisiana State University - Baton Rouge	353995	\$5,922	
		\$5,922	\$0
INFRASTRUCTURE DEVELOPMENT FOR ANALYZING RESILIENCE WITH ASYNCHRONOUS MANY TASK (AMT) PROGRAMMING MODELS	81.RD11		
<u>Through: SANDIA NATIONAL LABORATORIES (1912346)</u>			
Louisiana State University - Baton Rouge	1912346	\$93,986	
		\$93,986	\$0
CONTRAST-ENHANCED HIGH-SPATIAL RESOLUTION CHARACTERIZATION OF INHOMOGENETIES IN ADVANCED MANUFACTURING METALS USING NEUTRON GRATING INTERFEROMETRY	81.RD14		
<u>Through: UT-BATTELLE, LLC (4000160663)</u>			
Louisiana State University - Baton Rouge	4000160663	\$17,158	
		\$17,158	\$0
MULTI-DOMAIN OPERATIONS SUBJECT MATTER ASSESSMENT - SUPPORT TO PNNL	81.RD17		
<u>Through: PACIFIC NORTHWEST NATIONAL LABORATORY (450365)</u>			
Louisiana Tech University	450365	(\$6,005)	
		(\$6,005)	\$0
PROTODUNE II MECHANICAL MOCK-UP AND FIELD CAGE ENDWALLS	81.RD18		
<u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (662427)</u>			
Louisiana State University - Baton Rouge	662427	\$85,332	
		\$85,332	\$0
DECAY SPECTROSCOPY OF NEUTRON-RICH NUCLEI AT ATLAS/CARIBU	81.RD19		
<u>Through: ARGONNE NATIONAL LABORATORY (0F-60045)</u>			
Louisiana State University - Baton Rouge	0F-60045	\$9,047	
		\$9,047	\$0
DEVELOPMENT OF THE DCA APPLICATION USING HPX	81.RD20		
<u>Through: UT-BATTELLE, LLC 02 (4000177578)</u>			
Louisiana State University - Baton Rouge	4000177578	\$28,002	
		\$28,002	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DETECTION OF MULTIPLE TARGETS IN THE PRESENCE OF NOISE USING SPARSE PHASED ARRAYS	81.RD21		
<u>Through: OAK RIDGE NATIONAL LABORATORY (4000175025)</u>			
Louisiana Tech University	4000175025	\$13,524	
		\$13,524	\$0
Total for Research and Development Cluster		\$7,876,598	\$805,768
Total for U.S. Department of Energy		\$9,390,317	\$805,768
U.S. DEPARTMENT OF EDUCATION			
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$10,256,054	
Louisiana State University - Baton Rouge		\$19,991	
		\$10,276,045	\$2,620,854
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		
<u>Direct Awards</u>			
Department of Education		\$326,574,844	
<u>Through: ACADIA PARISH SCHOOL BOARD (S010A170018)</u>			
Louisiana State University - Baton Rouge		(\$1,176)	
<u>Through: ACADIA PARISH SCHOOL BOARD 01 (S010A180019 / S010A160018)</u>			
Louisiana State University - Baton Rouge		\$12,843	
		\$326,586,511	\$322,438,508
MIGRANT EDUCATION STATE GRANT PROGRAM	84.011		
<u>Direct Awards</u>			
Department of Education		\$1,863,410	
		\$1,863,410	\$1,372,935

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		
<u>Direct Awards</u>			
Department of Education		\$2,011,203	
		\$2,011,203	\$0
HIGHER EDUCATION INSTITUTIONAL AID	84.031		
<u>Direct Awards</u>			
Baton Rouge Community College		\$1,114,644	
Delgado Community College		\$639,699	
Grambling State University		\$4,675,970	
Southern University Law Center		\$2,956,440	
Southern University - Baton Rouge		\$8,360,286	
Southern University - New Orleans		\$2,771,323	
Southern University - Shreveport		\$4,702,370	
		\$25,220,732	\$0
PREDOMINATELY BLACK INSTITUTIONS PROGRAM	84.031P		
<u>Direct Awards</u>			
South Louisiana Community College		\$1,102,181	
		\$1,102,181	\$0
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents		\$10,832,562	
		\$10,832,562	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$18,994,307	
		\$18,994,307	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		
<u>Direct Awards</u>			
Bossier Parish Community College		\$121,502	
		\$121,502	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$85,832	
Southern University - New Orleans		\$309,611	
Southern University - Shreveport		\$142,010	
		\$537,453	\$0
REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$28,220,575	
		\$28,220,575	\$0
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$155,984	
Louisiana Tech University		\$78,267	
Southern University - Baton Rouge		\$62,245	
		\$296,496	\$0
MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	84.141		
<u>Direct Awards</u>			
Louisiana Delta Community College		\$399,048	
University of Louisiana at Monroe		\$586,300	
		\$985,348	\$0
REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$475,899	
		\$475,899	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181		
<u>Direct Awards</u>			
Louisiana Department of Health		\$7,015,177	
		\$7,015,177	\$0
SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG- FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	84.184		
<u>Direct Awards</u>			
Department of Education		\$759,347	
		\$759,347	\$0

(Continued)

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

STATE OF LOUISIANA
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	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$300,000	
		\$300,000	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		
<u>Direct Awards</u>			
Department of Education		\$1,911,293	
		\$1,911,293	\$1,673,701
REHABILITATION TRAINING TECHNICAL ASSISTANCE CENTERS	84.264		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$2,582,119	
		\$2,582,119	\$2,048,659
CHARTER SCHOOLS	84.282		
<u>Direct Awards</u>			
Department of Education		\$2,348,339	
		\$2,348,339	\$2,312,458
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		
<u>Direct Awards</u>			
Department of Education		\$14,996,708	
		\$14,996,708	\$14,072,921
INDIAN EDUCATION -- SPECIAL PROGRAMS FOR INDIAN CHILDREN	84.299		
<u>Through: TERREBONNE PARISH SCHOOL BOARD (\$299A170056)</u>			
Nicholls State University		\$654	
		\$654	\$0
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		
<u>Direct Awards</u>			
Department of Education		\$1,301,049	
		\$1,301,049	\$362,057
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325		
<u>Direct Awards</u>			
Department of Education		\$18,211	
Louisiana State University Health Sciences Center - New Orleans		\$55,379	
University of New Orleans		\$101,030	
		\$174,620	\$0

(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, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.326		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$120,187	
		<hr/> \$120,187	\$0
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334		
<u>Direct Awards</u>			
Board of Regents		\$3,883,403	
		<hr/> \$3,883,403	\$1,198,564
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$15,072	
University of Louisiana at Monroe		\$98,874	
		<hr/> \$113,946	\$0
TEACHER QUALITY PARTNERSHIP GRANTS	84.336		
<u>Through: THE ORCHARD FOUNDATION (U336S180007)</u>			
Northwestern State University		\$167,060	
		<hr/> \$167,060	\$0
RURAL EDUCATION	84.358		
<u>Direct Awards</u>			
Department of Education		\$2,190,400	
		<hr/> \$2,190,400	\$2,097,046
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		
<u>Direct Awards</u>			
Department of Education		\$3,358,540	
University of Louisiana at Lafayette		\$396,888	
		<hr/> \$3,755,428	\$3,311,762
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Direct Awards</u>			
Department of Education		\$763,852	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (28-15-MP-15/42917)</u>			
Louisiana State University - Baton Rouge		\$147	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/46894)</u>			
Louisiana State University - Baton Rouge		\$50,965	

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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, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MATHEMATICS AND SCIENCE PARTNERSHIPS (Cont.)			
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/46896)</u>			
Louisiana State University - Baton Rouge		\$2,333	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/44159)</u>			
Louisiana State University - Baton Rouge		(\$1,891)	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/46036)</u>			
Louisiana State University - Baton Rouge		\$7,223	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (28-15-MP-59/42931)</u>			
Louisiana State University - Baton Rouge		(\$3,694)	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/46017)</u>			
Louisiana State University - Baton Rouge		\$5,583	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT 01 (28-15-MP-67/42763)</u>			
Louisiana State University - Baton Rouge		(\$15,561)	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT 02 (MSP/49145)</u>			
Louisiana State University - Baton Rouge		\$12,234	
		\$821,191	\$758,803
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMELY IMPROVING TEACHER QUALITY STATE GRANTS)	84.367		
<u>Direct Awards</u>			
Department of Education		\$43,790,500	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA02-SEED2012)</u>			
Louisiana State University - Baton Rouge		(\$250)	
		\$43,790,250	\$41,231,026
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	84.369		
<u>Direct Awards</u>			
Department of Education		\$7,596,471	
		\$7,596,471	\$0
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		
<u>Direct Awards</u>			
Department of Education		\$16,379,136	
		\$16,379,136	\$15,142,910

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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 IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	84.374		
<u>Direct Awards</u>			
Department of Education		\$10,876,231	
<u>Through: NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING (U374A160022)</u>			
Southeastern Louisiana University		\$5,000	
		<hr/>	
		\$10,881,231	\$7,208,607
SCHOOL IMPROVEMENT GRANTS	84.377		
<u>Direct Awards</u>			
Department of Education		\$3,817,795	
		<hr/>	
		\$3,817,795	\$3,624,233
STRENGTHENING MINORITY-SERVING INSTITUTIONS	84.382		
<u>Direct Awards</u>			
Grambling State University		\$346,365	
		<hr/>	
		\$346,365	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	84.411		
<u>Direct Awards</u>			
Department of Education		\$615,563	
<u>Through: JACKSONVILLE STATE UNIVERSITY (U411B150025)</u>			
Louisiana Tech University		\$31,264	
		<hr/>	
		\$646,827	\$0
PRESCHOOL DEVELOPMENT GRANTS	84.419		
<u>Direct Awards</u>			
Department of Education		\$6,838,436	
		<hr/>	
		\$6,838,436	\$5,893,035
PERFORMANCE PARTNERSHIP PILOTS FOR DISCONNECTED YOUTH	84.420		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04 (V420A150039)</u>			
Louisiana State University - Baton Rouge		\$22,850	
		<hr/>	
		\$22,850	\$0
SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM	84.423		
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN 07 (UTA18-001402)</u>			
Louisiana State University - Baton Rouge		\$108,733	
		<hr/>	
		\$108,733	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		
<u>Direct Awards</u>			
Department of Education		\$20,836,954	
		\$20,836,954	\$19,741,304
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND-STUDENT AID PORTION	84.425E		
<u>Direct Awards</u>			
Baton Rouge Community College		\$3,210,013	
Bossier Parish Community College		\$1,957,956	
Central Louisiana Technical Community College		\$730,646	
Delgado Community College		\$5,655,191	
Grambling State University		\$3,006,600	
L.E. Fletcher Technical Community College		\$687,561	
Louisiana Delta Community College		\$1,481,878	
Louisiana State University - Eunice		\$696,200	
Louisiana State University - Shreveport		\$912,943	
Louisiana State University - Alexandria		\$853,007	
Louisiana State University - Baton Rouge		\$9,295,600	
Louisiana State University Health Sciences Center - New Orleans		\$695,618	
Louisiana State University Health Sciences Center - Shreveport		\$158,496	
Louisiana Tech University		\$2,886,579	
McNeese State University		\$1,751,950	
Nicholls State University		\$2,220,087	
Northshore Technical Community College		\$1,025,650	
Northwest Louisiana Technical Community College		\$568,334	
Northwestern State University		\$2,823,517	
Nunez Community College		\$780,550	
River Parishes Community College		\$481,846	
South Louisiana Community College		\$2,822,967	
Southeastern Louisiana University		\$4,324,225	
Southern University Law Center		\$150,000	
Southern University - Baton Rouge		\$3,958,400	
Southern University - New Orleans		\$955,799	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND-STUDENT AID PORTION (Cont.)			
<u>Direct Awards (Cont.)</u>			
Southern University - Shreveport		\$504,626	
Southwest Louisiana Technical Community College		\$1,246,692	
University of Louisiana at Lafayette		\$4,802,800	
University of Louisiana at Monroe		\$1,614,400	
University of New Orleans		\$1,284,950	
		\$63,545,081	\$0
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND-INSTITUTIONAL PORTION			
	84.425F		
<u>Direct Awards</u>			
Baton Rouge Community College		\$1,352,497	
Bossier Parish Community College		\$102,168	
Central Louisiana Technical Community College		\$319,217	
Delgado Community College		\$193,771	
Grambling State University		\$3,253,888	
Louisiana Delta Community College		\$93,866	
Louisiana State University - Eunice		\$206,202	
Louisiana State University - Shreveport		\$269,057	
Louisiana State University - Alexandria		\$34,678	
Louisiana State University - Baton Rouge		\$3,673,416	
Louisiana State University Health Sciences Center - New Orleans		\$318,083	
Louisiana State University Health Sciences Center - Shreveport		\$111,375	
Louisiana Tech University		\$3,231,462	
McNeese State University		\$494,236	
Nicholls State University		\$2,528,760	
Northshore Technical Community College		\$739,034	
Northwest Louisiana Technical Community College		\$253,834	
Northwestern State University		\$2,823,517	
Nunez Community College		\$57,193	
South Louisiana Community College		\$901,498	
Southeastern Louisiana University		\$5,290,142	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND- INSTITUTIONAL PORTION (Cont.)			
<u>Direct Awards</u> (Cont.)			
Southern University Law Center		\$150,000	
Southern University - Baton Rouge		\$2,547,725	
Southern University - New Orleans		\$227,814	
Southwest Louisiana Technical Community College		\$78,078	
University of Louisiana at Lafayette		\$6,343,003	
University of Louisiana at Monroe		\$1,541,057	
University of New Orleans		\$2,790,943	
		<hr/>	
		\$39,926,514	\$0
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND- HISTORICALLY BLACK COLLEGES AND UNIVERSITIES	84.425J		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$13,276	
		<hr/>	
		\$13,276	\$0
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND-MINORITY SERVING INSTITUTIONS	84.425L		
<u>Direct Awards</u>			
Delgado Community College		\$652,938	
		<hr/>	
		\$652,938	\$0
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND- STRENGTHENING INSTITUTIONS PROGRAM	84.425M		
<u>Direct Awards</u>			
Nicholls State University		\$47,843	
Northshore Technical Community College		\$100,392	
University of Louisiana at Lafayette		\$621,827	
		<hr/>	
		\$770,062	\$0
		<hr/>	
<i>Total for EDUCATION STABILIZATION FUND</i>		<hr/>	
		\$104,907,871	\$0
		<hr/>	
NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	84.902		
<u>Direct Awards</u>			
Department of Education		\$123,712	
		<hr/>	
		\$123,712	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
HURRICANE EDUCATION RECOVERY	84.938		
<u>Direct Awards</u>			
Department of Education		\$45,985	
		\$45,985	\$45,985
<u>Research and Development Cluster:</u>			
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$15,893	
		\$15,893	\$0
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120		
<u>Direct Awards</u>			
Baton Rouge Community College		\$174,225	
		\$174,225	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
University of New Orleans		\$230,090	
		\$230,090	\$0
RESEARCH IN SPECIAL EDUCATION	84.324		
<u>Through: UNIVERSITY OF MARYLAND (64742-Z2011201)</u>			
Louisiana State University - Baton Rouge		\$89,377	
		\$89,377	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	84.411		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$80,304	
		\$80,304	\$0
Total for Research and Development Cluster		\$589,889	\$0
<u>Special Education Cluster (IDEA):</u>			
SPECIAL EDUCATION GRANTS TO STATES	84.027		
<u>Direct Awards</u>			
Department of Education		\$198,891,258	
		\$198,891,258	\$180,044,920

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Special Education Cluster (IDEA): (Cont.)</u>			
SPECIAL EDUCATION PRESCHOOL GRANTS	84.173		
<u>Direct Awards</u>			
Department of Education		\$6,301,124	
		\$6,301,124	\$4,868,308
Total for Special Education Cluster (IDEA)		\$205,192,382	\$184,913,228
<u>Student Financial Assistance Cluster:</u>			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007		
<u>Direct Awards</u>			
Baton Rouge Community College		\$337,773	
Bossier Parish Community College		\$273,033	
Central Louisiana Technical Community College		\$56,969	
Delgado Community College		\$713,888	
Grambling State University		\$596,719	
L.E. Fletcher Technical Community College		\$82,778	
Louisiana Delta Community College		\$163,651	
Louisiana State University - Eunice		\$111,000	
Louisiana State University - Shreveport		\$163,500	
Louisiana State University - Alexandria		\$85,804	
Louisiana State University - Baton Rouge		\$769,030	
Louisiana State University Health Sciences Center - New Orleans		\$14,511	
Louisiana State University Health Sciences Center - Shreveport		\$16,800	
Louisiana Tech University		\$273,407	
Nicholls State University		\$155,491	
Northshore Technical Community College		\$119,001	
Northwestern State University		\$305,475	
Nunez Community College		\$117,769	
South Louisiana Community College		\$254,519	
Southeastern Louisiana University		\$432,075	
Southern University - Baton Rouge		\$416,354	
Southern University - New Orleans		\$115,407	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster:</u> (Cont.)			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (Cont.)			
<u>Direct Awards</u> (Cont.)			
Southern University - Shreveport		\$159,407	
Southwest Louisiana Technical Community College		\$90,500	
University of Louisiana at Lafayette		\$449,745	
University of Louisiana at Monroe		\$272,390	
University of New Orleans		\$434,801	
		\$6,981,797	\$0
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Baton Rouge Community College		\$247,657	
Bossier Parish Community College		\$151,016	
Central Louisiana Technical Community College		\$13,157	
Delgado Community College		\$439,273	
Grambling State University		\$668,622	
L.E. Fletcher Technical Community College		\$131,014	
Louisiana Delta Community College		\$95,878	
Louisiana State University - Eunice		\$63,121	
Louisiana State University - Shreveport		\$183,461	
Louisiana State University - Alexandria		\$99,462	
Louisiana State University - Baton Rouge		\$1,068,374	
Louisiana State University Agricultural Center		\$14,729	
Louisiana Tech University		\$495,406	
Nicholls State University		\$199,116	
Northshore Technical Community College		\$67,779	
Northwest Louisiana Technical Community College		\$40,963	
Northwestern State University		\$301,940	
Nunez Community College		\$95,042	
South Louisiana Community College		\$224,416	
Southeastern Louisiana University		\$454,015	
Southern University - Baton Rouge		\$1,124,380	
Southern University - New Orleans		\$199,620	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL WORK-STUDY PROGRAM (Cont.)			
<u>Direct Awards (Cont.)</u>			
Southern University - Shreveport		\$298,477	
Southwest Louisiana Technical Community College		\$77,065	
University of Louisiana at Lafayette		\$779,620	
University of Louisiana at Monroe		\$796,682	
University of New Orleans		\$399,496	
		\$8,729,781	\$0
FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Baton Rouge Community College		\$19,323,904	
Bossier Parish Community College		\$16,895,927	
Central Louisiana Technical Community College		\$5,138,998	
Delgado Community College		\$38,639,136	
Grambling State University		\$17,610,019	
L.E. Fletcher Technical Community College		\$5,932,990	
Louisiana Delta Community College		\$10,323,070	
Louisiana State University - Eunice		\$5,324,084	
Louisiana State University - Shreveport		\$5,094,341	
Louisiana State University - Alexandria		\$6,793,814	
Louisiana State University - Baton Rouge		\$31,305,789	
Louisiana State University Health Sciences Center - New Orleans		\$1,049,060	
Louisiana State University Health Sciences Center - Shreveport		\$53,795	
Louisiana Tech University		\$11,507,141	
McNeese State University		\$10,204,609	
Nicholls State University		\$11,146,824	
Northshore Technical Community College		\$7,852,228	
Northwest Louisiana Technical Community College		\$3,374,751	
Northwestern State University		\$19,928,219	
Nunez Community College		\$6,373,106	
River Parishes Community College		\$5,092,995	
South Louisiana Community College		\$15,265,595	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL PELL GRANT PROGRAM (Cont.)			
<u>Direct Awards (Cont.)</u>			
Southeastern Louisiana University		\$24,891,955	
Southern University - Baton Rouge		\$20,899,108	
Southern University - New Orleans		\$6,029,234	
Southern University - Shreveport		\$10,332,530	
Southwest Louisiana Technical Community College		\$7,015,421	
University of Louisiana at Lafayette		\$24,549,382	
University of Louisiana at Monroe		\$12,907,647	
University of New Orleans		\$13,031,994	
		\$373,887,666	\$0
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379		
<u>Direct Awards</u>			
Grambling State University		\$48,748	
Louisiana State University - Shreveport		\$96,246	
Louisiana State University - Alexandria		\$12,666	
Louisiana State University - Baton Rouge		\$16,890	
Nicholls State University		\$63,360	
Northwestern State University		\$92,687	
Southeastern Louisiana University		\$23,005	
Southern University - New Orleans		\$154,139	
University of New Orleans		\$15,014	
		\$522,755	\$0
Total for Student Financial Assistance Cluster		\$390,121,999	\$0
<u>TRIO Cluster:</u>			
TRIO STUDENT SUPPORT SERVICES	84.042		
<u>Direct Awards</u>			
Delgado Community College		\$208,423	
Louisiana State University - Baton Rouge		\$376,031	
Northwestern State University		\$458,058	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster:</u> (Cont.)			
TRIO STUDENT SUPPORT SERVICES (Cont.)			
<u>Direct Awards</u> (Cont.)			
River Parishes Community College		\$298,970	
Southeastern Louisiana University		\$355,910	
Southern University - New Orleans		\$486,463	
Southern University - Shreveport		\$357,012	
University of Louisiana at Lafayette		\$1,935,227	
University of Louisiana at Monroe		\$266,110	
University of New Orleans		\$303,073	
		\$5,045,277	\$0
TRIO TALENT SEARCH	84.044		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$775,749	
Southern University - Baton Rouge		\$632,636	
Southern University - New Orleans		\$322,698	
Southern University - Shreveport		\$546,244	
University of Louisiana at Lafayette		\$976,352	
University of Louisiana at Monroe		\$434,131	
University of New Orleans		\$428,774	
		\$4,116,584	\$0
TRIO UPWARD BOUND	84.047		
<u>Direct Awards</u>			
Baton Rouge Community College		\$611,555	
Delgado Community College		\$252,218	
Louisiana Delta Community College		\$314,294	
Louisiana State University - Baton Rouge		\$534,639	
McNeese State University		\$376,386	
Southeastern Louisiana University		\$2,192,403	
Southern University - Baton Rouge		\$775,071	
Southern University - New Orleans		\$748,718	
Southern University - Shreveport		\$1,636,335	
University of Louisiana at Lafayette		\$1,973,290	
University of New Orleans		\$1,528,136	
		\$10,943,045	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster: (Cont.)</u>			
TRIO EDUCATIONAL OPPORTUNITY CENTERS	84.066		
<u>Direct Awards</u>			
Nicholls State University		\$235,749	
Southeastern Louisiana University		\$422,876	
Southern University - Shreveport		\$270,537	
		\$929,162	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$310,440	
University of Louisiana at Lafayette		\$306,790	
		\$617,230	\$0
Total for TRIO Cluster		\$21,651,298	\$0
Total for U.S. Department of Education		\$1,303,863,329	\$632,068,596
CONSUMER PRODUCT SAFETY COMMISSION			
VIRGINIA GRAEME BAKER POOL AND SPA SAFETY	87.002		
<u>Direct Awards</u>			
Office of Public Health		\$73,899	
		\$73,899	\$0
Total for Consumer Product Safety Commission		\$73,899	\$0
GULF COAST ECOSYSTEM RESTORATION COUNCIL			
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	87.051		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$3,652,026	
		\$3,652,026	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
GULF COAST ECOSYSTEM RESTORATION COUNCIL (CONT.)			
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	87.052		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$8,371,331	
		\$8,371,331	\$4,492,440
Total for Gulf Coast Ecosystem Restoration Council		\$12,023,357	\$4,492,440
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			
<u>Research and Development Cluster:</u>			
NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	89.003		
<u>Direct Awards</u>			
University of New Orleans		\$117,523	
		\$117,523	\$97,415
Total for Research and Development Cluster		\$117,523	\$97,415
Total for National Archives and Records Administration		\$117,523	\$97,415
DELTA REGIONAL AUTHORITY			
DELTA AREA ECONOMIC DEVELOPMENT	90.201		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,029	
University of Louisiana at Monroe		\$40,690	
<u>Through: CITY OF WEST MONROE (72-6001497)</u>			
University of Louisiana at Monroe		\$2,919	
		\$44,638	\$0
Total for Delta Regional Authority		\$44,638	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ELECTION ASSISTANCE COMMISSION			
COVID-19 - 2018 HAVA ELECTION SECURITY GRANTS	90.404		
<u>Direct Awards</u>			
Secretary of State		\$1,275,500	
		\$1,275,500	\$0
Total for U.S. Election Assistance Commission		\$1,275,500	\$0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$77,300	
		\$77,300	\$0
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$224,984	
		\$224,984	\$187,579
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$371,485	
		\$371,485	\$371,485
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$2,268,266	
		\$2,268,266	\$1,762,557
COVID-19 - PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$587,017	
		\$587,017	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$8,542,815	
		\$8,542,815	\$61,702
<i>Total for PUBLIC HEALTH EMERGENCY PREPAREDNESS</i>		\$9,129,832	\$61,702
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$846,019	
		\$846,019	\$0
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$411,518	
		\$411,518	\$0
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		
<u>Direct Awards</u>			
Department of Education		\$25,340	
		\$25,340	\$0
ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	93.088		
<u>Direct Awards</u>			
Capital Area Human Services District		\$96,345	
		\$96,345	\$0
GUARDIANSHIP ASSISTANCE	93.090		
<u>Direct Awards</u>			
Department of Children and Family Services		\$520,565	
		\$520,565	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		
<u>Direct Awards</u>			
Office of Public Health		\$475,381	
		\$475,381	\$352,914

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$939,453	
Department of Public Safety Services		\$1,223	
Office of Public Health		\$411,087	
		\$1,351,763	\$0
AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$341,585	
Louisiana State University Health Sciences Center - Shreveport		\$258,338	
		\$599,923	\$466,110
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$449,329	
Office of Public Health		\$1,161,935	
		\$1,611,264	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		
<u>Direct Awards</u>			
Office of Public Health		\$835,757	
		\$835,757	\$74,953
ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) ACTIVITY	93.118		
<u>Direct Awards</u>			
Office of Public Health		\$43,911	
		\$43,911	\$42,104
NURSE ANESTHETIST TRAINEESHIP	93.124		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$54,867	
		\$54,867	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
<u>Direct Awards</u>			
Office of Public Health		\$111,937	
		\$111,937	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		
<u>Direct Awards</u>			
Office of Public Health		\$217,123	
		<hr/> \$217,123	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Direct Awards</u>			
Office of Public Health		\$3,648,828	
		<hr/> \$3,648,828	\$143,047
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	93.145		
<u>Through: DALLAS COUNTY HOSPITAL DISTRICT (DCHD U10HA29290)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,387	
<u>Through: UNIVERSITY OF NEW MEXICO HSC (NEW MEXICO U10HA33225)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$147,278	
		<hr/> \$149,665	\$0
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		
<u>Direct Awards</u>			
Louisiana Department of Health		\$718,986	
		<hr/> \$718,986	\$0
COVID-19 - COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$9,260	
		<hr/> \$9,260	\$2,685
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$437,317	
<u>Through: NO AIDS TASK FORCE (NATF 20-643)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$24,789	
		<hr/> \$462,106	\$117,585
		<hr/> \$471,366	\$120,270
<i>Total for COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH</i>			

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
GRANTS TO STATES FOR LOAN REPAYMENT	93.165		
<u>Direct Awards</u>			
Office of Public Health		\$399,012	
		\$399,012	\$0
GRADUATE PSYCHOLOGY EDUCATION	93.191		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$128,497	
		\$128,497	\$0
FAMILY PLANNING SERVICES	93.217		
<u>Direct Awards</u>			
Office of Public Health		\$4,544,094	
		\$4,544,094	\$785,595
TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	93.235		
<u>Direct Awards</u>			
Executive Department		\$1,099,052	
		\$1,099,052	\$409,462
STATE CAPACITY BUILDING	93.240		
<u>Direct Awards</u>			
Office of Public Health		\$293,839	
		\$293,839	\$0
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	93.241		
<u>Direct Awards</u>			
Office of Public Health		\$878,667	
		\$878,667	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Direct Awards</u>			
Department of Education		\$2,130,670	
Imperial Calcasieu Human Service Authority		\$79,284	
Louisiana Department of Health		\$3,499,481	
Louisiana State University Health Sciences Center - New Orleans		\$553,609	
<u>Through: UNIVERSITY OF CALIFORNIA (UC 1U79SM080030)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$102,927	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE (CONT.)			
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA12-001071)</u>			
Northwestern State University		\$18,067	
<u>Through: ADAPT, INC (19-1006)</u>			
University of Louisiana at Lafayette		\$2,628	
		<hr/>	
		\$6,386,666	\$1,318,597
ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM			
	93.247		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$514,738	
		<hr/>	
		\$514,738	\$8,670
EARLY HEARING DETECTION AND INTERVENTION			
	93.251		
<u>Direct Awards</u>			
Office of Public Health		\$43,586	
		<hr/>	
		\$43,586	\$0
POISON CENTER SUPPORT AND ENHANCEMENT GRANT PROGRAM			
	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$88,279	
		<hr/>	
		\$88,279	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM			
	93.262		
<u>Direct Awards</u>			
Office of Public Health		\$150,000	
		<hr/>	
		\$150,000	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS			
	93.268		
<u>Direct Awards</u>			
Office of Public Health		\$77,854,842	
		<hr/>	
		\$77,854,842	\$536,959
VIRAL HEPATITIS PREVENTION AND CONTROL			
	93.270		
<u>Direct Awards</u>			
Office of Public Health		\$909,190	
		<hr/>	
		\$909,190	\$219,884
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS			
	93.276		
<u>Direct Awards</u>			
Capital Area Human Services District		\$218,386	
Imperial Calcasieu Human Service Authority		\$22,476	
		<hr/>	
		\$240,862	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$286,561	
Office of Public Health		\$310,447	
		\$597,008	\$109,924
STATE PARTNERSHIP GRANT PROGRAM TO IMPROVE MINORITY HEALTH	93.296		
<u>Direct Awards</u>			
Louisiana Department of Health		\$79,648	
		\$79,648	\$0
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301		
<u>Direct Awards</u>			
Office of Public Health		\$4,357,339	
		\$4,357,339	\$0
PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE- BASED TOBACCO CONTROL PROGRAMS-FINANCED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.305		
<u>Direct Awards</u>			
Office of Public Health		\$656,793	
		\$656,793	\$0
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314		
<u>Direct Awards</u>			
Office of Public Health		\$203,530	
		\$203,530	\$0
OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	93.319		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$996,723	
		\$996,723	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$4,390,283	
		\$4,390,283	\$477,443
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		
<u>Direct Awards</u>			
Department of Insurance		\$562,417	
		\$562,417	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		
<u>Direct Awards</u>			
Office of Public Health		\$176,175	
		<hr/> \$176,175	\$0
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354		
<u>Direct Awards</u>			
Office of Public Health		\$3,546,994	
		<hr/> \$3,546,994	\$94,674
21ST CENTURY CURES ACT - PRECISION MEDICINE INITIATIVE	93.368		
<u>Through: AMERICAN ASSOCIATION OF COLLEGES OF NURSING</u>			
Northwestern State University		\$442	
		<hr/> \$442	\$0
ACL INDEPENDENT LIVING STATE GRANTS	93.369		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$351,157	
		<hr/> \$351,157	\$0
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$119,853	
		<hr/> \$119,853	\$0
EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	93.434		
<u>Direct Awards</u>			
Department of Education		\$4,477,192	
		<hr/> \$4,477,192	\$1,963,440
INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE-	93.435		
<u>Direct Awards</u>			
Office of Public Health		\$905,065	
		<hr/> \$905,065	\$0
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436		
<u>Direct Awards</u>			
Office of Public Health		\$638,999	
		<hr/> \$638,999	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COVID-19 TESTING FOR THE UNINSURED	93.461		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$19,320	
		\$19,320	\$0
ACL ASSISTIVE TECHNOLOGY	93.464		
<u>Direct Awards</u>			
Louisiana Department of Health		\$502,985	
		\$502,985	\$0
PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES	93.478		
<u>Direct Awards</u>			
Office of Public Health		\$156,446	
		\$156,446	\$0
GRANTS FOR SCHOOL-BASED HEALTH CENTER CAPITAL EXPENDITURES	93.501		
<u>Direct Awards</u>			
Department of Education - Recovery School District		\$39,228	
		\$39,228	\$0
PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539		
<u>Direct Awards</u>			
Office of Public Health		\$1,545,660	
		\$1,545,660	\$0
MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	93.556		
<u>Direct Awards</u>			
Department of Children and Family Services		\$5,515,362	
		\$5,515,362	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		
<u>Direct Awards</u>			
Department of Children and Family Services		\$134,413,979	
		\$134,413,979	\$5,329,014
CHILD SUPPORT ENFORCEMENT	93.563		
<u>Direct Awards</u>			
Department of Children and Family Services		\$44,136,546	
		\$44,136,546	\$13,306,456

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	93.566		
<u>Direct Awards</u>			
Louisiana Department of Health		\$336	
		\$336	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$15,416,086	
		\$15,416,086	\$14,508,212
STATE COURT IMPROVEMENT PROGRAM	93.586		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$611,426	
		\$611,426	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		
<u>Direct Awards</u>			
Executive Department		\$368,146	
		\$368,146	\$309,068
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		
<u>Direct Awards</u>			
Department of Children and Family Services		\$137,899	
		\$137,899	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		
<u>Direct Awards</u>			
Department of Children and Family Services		\$360,073	
		\$360,073	\$0
ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	93.603		
<u>Direct Awards</u>			
Department of Children and Family Services		\$702,782	
		\$702,782	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,304,752	
		\$1,304,752	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COVID-19 - UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$614	
		\$614	\$0
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$477,634	
		\$477,634	\$0
<i>Total for UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE</i>		\$478,248	\$0
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		
<u>Direct Awards</u>			
Department of Children and Family Services		\$207,008	
		\$207,008	\$0
COVID-19 - STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$44,329	
		\$44,329	\$0
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$4,912,810	
		\$4,912,810	\$0
<i>Total for STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM</i>		\$4,957,139	\$0
FOSTER CARE TITLE IV-E	93.658		
<u>Direct Awards</u>			
Department of Children and Family Services		\$47,142,861	
		\$47,142,861	\$1,086,765

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ADOPTION ASSISTANCE	93.659		
<u>Direct Awards</u>			
Department of Children and Family Services		\$25,669,420	
		\$25,669,420	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		
<u>Direct Awards</u>			
Department of Children and Family Services		\$31,216,203	
		\$31,216,203	\$0
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		
<u>Direct Awards</u>			
Department of Children and Family Services		\$179,835	
		\$179,835	\$0
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	93.671		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,667,543	
		\$1,667,543	\$1,667,543
JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	93.674		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,485,024	
		\$1,485,024	\$0
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$486,165	
		\$486,165	\$0
STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUITLINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.735		
<u>Direct Awards</u>			
Office of Public Health		\$481,533	
		\$481,533	\$0
CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	93.753		
<u>Direct Awards</u>			
Office of Public Health		\$619,074	
		\$619,074	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)	93.757		
<u>Direct Awards</u>			
Office of Public Health		\$1,924,831	
		\$1,924,831	\$0
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		
<u>Direct Awards</u>			
Louisiana Department of Health		\$361,785,532	
		\$361,785,532	\$0
MEDICARE HOSPITAL INSURANCE	93.773		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$3,114,088	
		\$3,114,088	\$0
OPIOID STR	93.788		
<u>Direct Awards</u>			
Louisiana Department of Health		\$17,301,062	
		\$17,301,062	\$0
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,681,326	
		\$6,681,326	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID	93.796		
<u>Direct Awards</u>			
Louisiana Department of Health		\$5,268,857	
		\$5,268,857	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	93.800		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$652,151	
		\$652,151	\$174,926
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817		
<u>Direct Awards</u>			
Louisiana Department of Health		\$86,598	
		\$86,598	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		
<u>Direct Awards</u>			
Office of Public Health		\$9,195,774	
		\$9,195,774	\$5,921,964
ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	93.876		
<u>Direct Awards</u>			
Office of Public Health		\$95,141	
		\$95,141	\$0
MEDICAL LIBRARY ASSISTANCE	93.879		
<u>Through: UNIV OF NORTH TEXAS HEALTH SCIENCES CTR (UNTHSC UG4LM012345)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$904	
		\$904	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,947,538	
Office of Public Health		\$735,664	
<u>Through: LOUISIANA HOSPITAL ASSOCIATION (ADRC REG 7)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$103,785	
		\$2,786,987	\$0
COVID-19 - CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,200	
		\$2,200	\$0
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,009,194	
		\$3,009,194	\$775,714
<i>Total for CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS</i>		\$3,011,394	\$775,714

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	93.913		
<u>Direct Awards</u>			
Office of Public Health		\$179,270	
		<u>\$179,270</u>	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		
<u>Through: UNIVERSITY MEDICAL CENTER MGMT CORP (UMC RYAN WHITE TITLE I)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$270,349	
		<u>\$270,349</u>	\$0
HIV CARE FORMULA GRANTS	93.917		
<u>Direct Awards</u>			
Office of Public Health		\$21,286,221	
		<u>\$21,286,221</u>	\$21,286,221
COVID-19 - GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$10,725	
		<u>\$10,725</u>	\$0
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$492,546	
<u>Through: UNIVERSITY MEDICAL MANAGEMENT CORP (UMC 21-645)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$377,036	
<u>Through: GREATER OUACHITA COALITION RES & ED (Outpatient HIV Clinic)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$46,000	
		<u>\$915,582</u>	\$111,556
		<u>\$926,307</u>	<u>\$111,556</u>
<i>Total for GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE</i>			
RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	93.924		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$188,982	
		<u>\$188,982</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NJ (Rutgers U90HA32147)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$219,382	
<u>Through: NATIONAL ALLIANCE OF STATE TERRITORY AIDS DIRECTORS (5U90HA30592)</u>			
Office of Public Health		\$143,850	
		<hr/>	
		\$363,232	\$80,872
HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	93.940		
<u>Direct Awards</u>			
Office of Public Health		\$12,403,038	
		<hr/>	
		\$12,403,038	\$7,542,158
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		
<u>Direct Awards</u>			
Office of Public Health		\$458,189	
		<hr/>	
		\$458,189	\$0
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$8,052,355	
		<hr/>	
		\$8,052,355	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$26,530,434	
		<hr/>	
		\$26,530,434	\$0
COVID-19 - PPHF GERIATRIC EDUCATION CENTERS	93.969		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,205	
		<hr/>	
		\$12,205	\$0
PPHF GERIATRIC EDUCATION CENTERS	93.969		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$406,171	
		<hr/>	
		\$406,171	\$119,756
		<hr/>	
<i>Total for PPHF GERIATRIC EDUCATION CENTERS</i>		<hr/>	
		\$418,376	\$119,756
		<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, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	93.977		
<u>Direct Awards</u>			
Office of Public Health		\$1,947,244	
		\$1,947,244	\$876,492
IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	93.981		
<u>Direct Awards</u>			
Department of Education		\$445,970	
		\$445,970	\$56,647
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	93.991		
<u>Direct Awards</u>			
Office of Public Health		\$4,748,178	
		\$4,748,178	\$156,595
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		
<u>Direct Awards</u>			
Office of Public Health		\$14,615,661	
		\$14,615,661	\$5,429,235
FOOD INSPECTION	93.U01		
<u>Direct Awards</u>			
Office of Public Health	HHSF22320180054C	\$159,205	
		\$159,205	\$0
COMMERICAL SEAFOOD	93.U02		
<u>Direct Awards</u>			
Office of Public Health	HHSF220201810054C	\$193,601	
		\$193,601	\$0
VITAL STAT COOP	93.U03		
<u>Direct Awards</u>			
Office of Public Health	2002018-92587	\$99,818	
		\$99,818	\$0
LOUISIANA LIBRARIES SHAPING THE FUTURE	93.U04		
<u>Through: UNIVERSITY OF NORTH TEXAS (UG4LM012345)</u>			
Louisiana State University Health Sciences Center - Shreveport	UG4LM012345	\$17,605	
<u>Through: UNIVERSITY OF NORTH TEXAS (UG54LM012345)</u>			
Louisiana State University Health Sciences Center - Shreveport	UG54LM012345	\$136	
		\$17,741	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT AGREEMENT	93.U05		
<u>Direct Awards</u>			
University of Louisiana at Lafayette	19IPA-CTO-KOLLURU	\$70,000	
		\$70,000	\$0
<u>Research and Development Cluster:</u>			
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$63,864	
<u>Through: VIRGINIA COMMONWEALTH UNIVERSITY (FP00008773 SA001)</u>			
Pennington Biomed Research Center		\$89,206	
		\$153,070	\$0
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$146,073	
		\$146,073	\$0
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Through: UNIVERSITY OF MASSACHUSETTS, WORCESTER (OSP2018124)</u>			
Pennington Biomed Research Center		\$19,209	
		\$19,209	\$0
ENVIRONMENTAL HEALTH	93.113		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$445,947	
Louisiana State University Health Sciences Center - Shreveport		\$145,192	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (OHSU) (1011694 LSU)</u>			
Louisiana State University - Baton Rouge		\$3,065	
		\$594,204	\$0
COVID-19 - ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$398	
		\$398	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$28,347	
Louisiana State University Health Sciences Center - New Orleans		\$883,472	
Louisiana State University Health Sciences Center - Shreveport		\$172,885	
<u>Through: COLUMBIA UNIVERSITY (G04825/2(G11357))</u>			
Louisiana State University - Baton Rouge		\$12,819	
<u>Through: THE PENNSYLVANIA STATE UNIVERSITY (5631-LSU-DHHS-4790)</u>			
Louisiana State University - Baton Rouge		\$54,569	
<u>Through: EMORY UNIVERSITY (Emory 1R01DE026333)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$118,852	
<u>Through: UNIVERSITY OF NORTH CAROLINA (UNC 1R01DE028146)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$154,800	
<u>Through: UNIVERSITY OF NORTH CAROLINA (UNC 3R01DE022287S1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,816	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (11204sc)</u>			
Louisiana Tech University		\$26,960	
		<hr/>	
		\$1,454,520	\$18,698
		<hr/>	
<i>Total for ORAL DISEASES AND DISORDERS RESEARCH</i>		<i>\$1,454,918</i>	<i>\$18,698</i>
		<hr/>	
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.143		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$186,846	
Louisiana State University Health Sciences Center - New Orleans		\$129,256	
<u>Through: SEACOAST SCIENCE INC. (18-0915SC/DC092)</u>			
Louisiana State University - Baton Rouge		\$36,823	
		<hr/>	
		\$352,925	\$0
		<hr/>	
HUMAN GENOME RESEARCH	93.172		
<u>Through: THE JACKSON LABORATORY (PO #205134)</u>			
Louisiana State University - Baton Rouge		(\$4,830)	
		<hr/>	
		(\$4,830)	\$0
		<hr/>	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$32,407	
		<u>\$32,407</u>	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$1,918,958	
		<u>\$1,918,958</u>	\$621,017
COVID-19 - MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$28	
		<u>\$28</u>	\$0
MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$76,234	
Louisiana State University Health Sciences Center - New Orleans		\$676,883	
<u>Through: BROWN UNIVERSITY (BrownR01MH119919)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$67	
<u>Through: EASTERN VIRGINIA MEDICAL SCHOOL (EVA 1R01MH107333A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$118,976	
<u>Through: UNIVERSITY OF PENNSYLVANIA (Penn R01MH107452)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$71,422	
<u>Through: UNIVERSITY OF WASHINGTON (UW 3UH3MH106338S1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$957	
<u>Through: VIRGINIA COMMONWEALTH UNIVERSITY (VA CU 1R34MH115775)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$21,019	
		<u>\$965,558</u>	\$0
<i>Total for MENTAL HEALTH RESEARCH GRANTS</i>		<u>\$965,586</u>	<u>\$0</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Through: MEHARRY MEDICAL COLLEGE SCHOOL OF MEDICINE (MOU-BS/MD)</u> Grambling State University		\$2,852	
		\$2,852	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 17-15)</u> Southeastern Louisiana University		\$136,284	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 18-08)</u> Southeastern Louisiana University		\$2,655	
		\$138,939	\$22,406
COVID-19 - ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans		\$17,589	
		\$17,589	\$0
ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans		\$5,645,872	
Louisiana State University Health Sciences Center - Shreveport		\$415,195	
<u>Through: BROWN UNIVERSITY (Brown 1UH2AA026206)</u> Louisiana State University Health Sciences Center - New Orleans		\$4,844	
<u>Through: BROWN UNIVERSITY (Brown 4UH3AA026206)</u> Louisiana State University Health Sciences Center - New Orleans		\$15,513	
<u>Through: UNIVERSITY OF COLORADO DENVER (UCD 2R24AA019661A1)</u> Louisiana State University Health Sciences Center - New Orleans		\$4,471	
<u>Through: YALE UNIVERSITY (Yale 3U01AA020790-09S1)</u> Louisiana State University Health Sciences Center - New Orleans		\$9,985	
		\$6,095,880	\$457,059
<i>Total for ALCOHOL RESEARCH PROGRAMS</i>		<i>\$6,113,469</i>	<i>\$457,059</i>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$623,111	
<u>Through: LA JOLLA ALCHOL RESEARCH, INC. (La Jolla 1R44DA046300)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$127,821	
		<hr/>	
		\$750,932	\$0
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$56,621	
<u>Through: UNIVERSITY OF KANSAS (FY2017-041)</u>			
Louisiana State University - Baton Rouge		\$408,090	
		<hr/>	
		\$464,711	\$0
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$21,849)	
<u>Through: UNIVERSITY OF ALABAMA (UA 1U54MD008176)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$3,359)	
		<hr/>	
		(\$25,208)	(\$110,179)
COVID-19 - TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Through: UNIVERSITY OF ALABAMA (UA 1OT2OD026548)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$716	
		<hr/>	
		\$716	\$0
TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$66,740	
Pennington Biomed Research Center		\$1,554,224	
<u>Through: XAVIER UNIVERSITY OF LOUISIANA (OSP-15-21173-00 B)</u>			
Louisiana State University - Baton Rouge		(\$559)	
<u>Through: EMORY UNIVERSITY (Emory 5K01OD023039)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$13,546	
<u>Through: UNIVERSITY OF ALABAMA (UA 1OT2OD026548)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$655,620	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
TRANS-NIH RESEARCH SUPPORT (Cont.)			
<u>Through: UNIVERSITY OF CALIFORNIA DAVIS (UCD K01OD023034)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$30,940)	
<u>Through: XAVIER UNIVERSITY (Xavier IUL1MD009607)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$7,621	
<u>Through: DUKE UNIVERSITY 02 (203-7887)</u>			
Pennington Biomed Research Center		\$8,062	
<u>Through: DUKE UNIVERSITY 02 (203-7967)</u>			
Pennington Biomed Research Center		\$27,234	
		\$2,301,548	\$0
<i>Total for TRANS-NIH RESEARCH SUPPORT</i>		\$2,302,264	\$0
PACKAGING AND SPREADING PROVEN PEDIATRIC WEIGHT MANAGEMENT INTERVENTIONS FOR USE BY LOW-INCOME FAMILIES	93.349		
<u>Through: WASHINGTON UNIVERSITY 01 (WU-20-491)</u>			
Pennington Biomed Research Center		\$48,940	
		\$48,940	\$0
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		
<u>Through: UNIVERSITY OF ALABAMA (UAIUL1TR001417)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$185,102	
<u>Through: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2219-S003)</u>			
Pennington Biomed Research Center		\$36,671	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM 03 (00520695-001)</u>			
Pennington Biomed Research Center		\$42,404	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM 03 (520679-006)</u>			
Pennington Biomed Research Center		\$180,207	
		\$444,384	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$56,444	
Louisiana State University Agricultural Center		\$525,225	
Louisiana State University Health Sciences Center - Shreveport		\$32,376	
University of Louisiana at Lafayette		\$116,164	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RESEARCH INFRASTRUCTURE PROGRAMS (Cont.)			
<u>Through: TULANE UNIVERSITY (TUL-HSC-555436-17/18)</u>			
Louisiana State University - Baton Rouge		(\$3,120)	
<u>Through: UNIVERSITY OF OREGON (R01OD011116)</u>			
Nicholls State University		\$12,720	
		\$739,809	\$127,988
NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	93.359		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$300,123	
		\$300,123	\$0
NURSING RESEARCH	93.361		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$517,425	
<u>Through: INDIANA UNIVERSITY (IU 1R01NR016116A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,842	
		\$524,267	\$0
CANCER CAUSE AND PREVENTION RESEARCH	93.393		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$279,368	
Louisiana State University Health Sciences Center - Shreveport		\$709,665	
Louisiana Tech University		\$110,832	
<u>Through: BAYLOR COLLEGE (Baylor U01CA243483)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,138	
<u>Through: TULANE UNIVERSITY (Tulane 1P01CA214091)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$61,178	
<u>Through: UNIVERSITY OF ARKANSAS (UAK 1R15CA231510)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$24,038	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (USC 1U19CA242253A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$131,593	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (VB R01CA230352)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$85,928	
<u>Through: KLEIN BUENDEL, INC. (0312-0164-000)</u>			
Pennington Biomed Research Center		\$3,914	
		\$1,408,654	\$131,776

(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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$152	
Louisiana State University Health Sciences Center - New Orleans		\$197,724	
Pennington Biomed Research Center		\$129,864	
<u>Through: WASHINGTON UNIVERSITY 01 (WU-15-72/2922401Y)</u>			
Louisiana State University - Baton Rouge		(\$107)	
		<hr/>	
		\$327,633	\$16,004
COVID-19 - CANCER TREATMENT RESEARCH	93.395		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$142	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (UCLA 5M1CA121947)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,432	
		<hr/>	
		\$3,574	\$0
CANCER TREATMENT RESEARCH	93.395		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$591,100	
Louisiana State University Health Sciences Center - Shreveport		\$53,104	
University of Louisiana at Monroe		\$16,716	
<u>Through: TRUSTEES OF DARTMOUTH COLLEGE (R993)</u>			
Louisiana State University - Baton Rouge		\$2,874	
<u>Through: UNIVERSITY OF HOUSTON 01 (R-15-0044)</u>			
Louisiana State University - Baton Rouge		(\$3,268)	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (CH PHILA U10CA063845)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$40,613	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (UCLA 5M1CA121947)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$221,108	
<u>Through: UNIVERSITY OF KANSAS MEDICAL CENTER (UKMC R37CA218118)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$22,734	
		<hr/>	
		\$944,981	\$76,593
		<hr/>	
<i>Total for CANCER TREATMENT RESEARCH</i>		<hr/>	
		\$948,555	\$76,593
		<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, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CANCER BIOLOGY RESEARCH	93.396		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$397,293	
Louisiana State University Health Sciences Center - Shreveport		\$449,896	
		\$847,189	\$0
COVID-19 - CANCER CENTERS SUPPORT GRANTS	93.397		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,595	
		\$3,595	\$0
CANCER CENTERS SUPPORT GRANTS	93.397		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,287,890	
		\$1,287,890	\$0
<i>Total for CANCER CENTERS SUPPORT GRANTS</i>		<i>\$1,291,485</i>	<i>\$0</i>
CANCER RESEARCH MANPOWER	93.398		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$134,918	
		\$134,918	\$0
CANCER CONTROL	93.399		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,544,869	
		\$1,544,869	\$390,225
COVID-19 - CARDIOVASCULAR DISEASES RESEARCH	93.837		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,663	
		\$1,663	\$0
CARDIOVASCULAR DISEASES RESEARCH	93.837		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,476,276	
Louisiana State University Health Sciences Center - Shreveport		\$2,406,589	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CARDIOVASCULAR DISEASES RESEARCH (Cont.)			
<u>Through: CEDARS-SINAI MEDICAL CENTER (1706496)</u>			
Louisiana State University - Baton Rouge		\$84,774	
<u>Through: REQUISTE BIOMEDICAL LLC (49092)</u>			
Louisiana State University - Baton Rouge		\$38,813	
<u>Through: DUKE CLINICAL RESEARCH INSTITUTE (Duke 1U01HL125511A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,211	
<u>Through: EXSCIEN CORP (Excien 1R44HL139195-1)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$4)	
<u>Through: TULANE UNIVERSITY (Tulane R01HL070241)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$153,459	
<u>Through: UNIVERSITY OF PITTSBURGH (U Pitt 1R56HL137711A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$160,399	
<u>Through: WAKE FOREST UNIV HSC (Wake R01HL111362)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$113,617	
<u>Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (U01HL107407)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,267	
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500003547)</u>			
Pennington Biomed Research Center		\$114,256	
<u>Through: UNIVERSITY OF DENVER (SC37874-01 P0164933)</u>			
Pennington Biomed Research Center		\$1,569	
<u>Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (66111350819-03)</u>			
Pennington Biomed Research Center		\$18,038	
<u>Through: UNIVERSITY OF MISSOURI 04 (C00051577-1)</u>			
Pennington Biomed Research Center		(\$40,795)	
<u>Through: UNIVERSITY OF SOUTH CAROLINA 02 (19-3860)</u>			
Pennington Biomed Research Center		\$21,371	
		<u>\$4,551,840</u>	<u>\$60,909</u>
<i>Total for CARDIOVASCULAR DISEASES RESEARCH</i>		<u>\$4,553,503</u>	<u>\$60,909</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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
LUNG DISEASES RESEARCH	93.838		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$202,447	
Louisiana State University Health Sciences Center - New Orleans		\$187	
Louisiana State University Health Sciences Center - Shreveport		\$152,817	
<u>Through: UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION (3200001847-18-323 PO # 7800004315)</u>			
Louisiana State University - Baton Rouge		\$15,501	
<u>Through: UNIVERSITY OF WASHINGTON (UW) (UWSC11433 / BPO43278)</u>			
Louisiana State University - Baton Rouge		\$59,763	
<u>Through: TULANE UNIVERSITY (Tulane 1R01HL125054)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$142)	
<u>Through: UNIVERSITY OF WASHINGTON (UW R01HL132232)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$1,820)	
<u>Through: VANDERBILT UNIVERSITY (VB 5U01HL123033)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$58,562	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (VB U01HL123009)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,133	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (VB VUMC 64505)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,067	
<u>Through: CLEVELAND CLINIC FOUNDATION (1289-SUB)</u>			
Pennington Biomed Research Center		\$27,408	
<u>Through: UNIVERSITY OF MISSOURI 04 (C00068132-1)</u>			
Pennington Biomed Research Center		\$84,159	
		<hr/>	
		\$614,082	\$6,667
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$36,492	
Louisiana State University Health Sciences Center - Shreveport		\$113,349	
		<hr/>	
		\$149,841	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$216,356	
<u>Through: CLEVELAND CLINIC FOUNDATION (1281-SUB)</u>			
Pennington Biomed Research Center		\$43,264	
		\$259,620	\$24,183
COVID-19 - DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$414	
		\$414	\$0
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$98,746	
Louisiana State University Health Sciences Center - New Orleans		\$290,045	
Louisiana State University Health Sciences Center - Shreveport		\$528,001	
Pennington Biomed Research Center		\$5,582,211	
University of Louisiana at Monroe		\$620,344	
<u>Through: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIEN (R01DK107572)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$107,520	
<u>Through: UNIVERSITY OF ARKANSAS MEDICAL SCIENCES (52207)</u>			
Louisiana Tech University		\$53,537	
<u>Through: BLOKIER INC. (BKR-017)</u>			
Pennington Biomed Research Center		\$100,000	
<u>Through: CLEVELAND CLINIC FOUNDATION (1058-SUB / 1308-SUB)</u>			
Pennington Biomed Research Center		\$113,643	
<u>Through: GEORGE WASHINGTON UNIVERSITY (R01DK104845)</u>			
Pennington Biomed Research Center		\$2,557	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD-1819-SC16)</u>			
Pennington Biomed Research Center		\$254,373	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD1516-AC16)</u>			
Pennington Biomed Research Center		(\$96)	
<u>Through: TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA 01 (575452)</u>			
Pennington Biomed Research Center		\$60,842	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH (Cont.)			
<u>Through: TUFTS MEDICAL CENTER, INC. (5015655-SERV / 5017380-SERV)</u>			
Pennington Biomed Research Center		\$28,127	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM 04 (000522847-SC002)</u>			
Pennington Biomed Research Center		\$26,784	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1434)</u>			
Pennington Biomed Research Center		\$179,359	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1461)</u>			
Pennington Biomed Research Center		\$140,560	
		<u>\$8,186,553</u>	<u>\$512,353</u>
<i>Total for DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH</i>			
		<u>\$8,186,967</u>	<u>\$512,353</u>
COVID-19 - EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS			
	93.853		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$22	
		<u>\$22</u>	<u>\$0</u>
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS			
	93.853		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$219,783	
Louisiana State University Health Sciences Center - New Orleans		\$1,661,322	
Louisiana State University Health Sciences Center - Shreveport		\$48,450	
Southern University - Baton Rouge		\$401	
University of Louisiana at Lafayette		\$13,609	
<u>Through: WASHINGTON UNIVERSITY (WU 1R01NS091603A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,189	
<u>Through: UNIVERSITY OF CINCINNATI (011337-137336)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$467	
<u>Through: ALCORIX CO.</u>			
Louisiana Tech University		\$38,739	
		<u>\$1,991,960</u>	<u>\$455,374</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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<i>Total for EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS</i>		\$1,991,982	\$455,374
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,582,705	
Louisiana State University Health Sciences Center - New Orleans		\$1,177,337	
Louisiana State University Health Sciences Center - Shreveport		\$1,218,710	
Pennington Biomed Research Center		\$137,740	
University of Louisiana at Lafayette		\$5,516,970	
<u>Through: BAYLOR COLLEGE OF MEDICINE (7000000805)</u>			
Louisiana State University - Baton Rouge		\$24,982	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (137264/PO 3100490938)</u>			
Louisiana State University - Baton Rouge		(\$1,459)	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585 / 305359 / 309905)</u>			
Louisiana State University - Baton Rouge		\$116,139	
<u>Through: CORNELL UNIVERSITY (83365-11288)</u>			
Louisiana State University - Baton Rouge		\$30,125	
<u>Through: CORNELL UNIVERSITY (85698-11243)</u>			
Louisiana State University - Baton Rouge		\$52,724	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (947017)</u>			
Louisiana State University - Baton Rouge		\$4,756	
<u>Through: ST. JUDE CHILDREN'S RESEARCH HOSPITAL (112213040-7903544)</u>			
Louisiana State University - Baton Rouge		\$18,511	
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (Autoi 1R41AI138722A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$99,520	
<u>Through: DUKE UNIVERSITY (Duke 5P30AI064518-15)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$61,355	
<u>Through: DUKE UNIVERSITY (DUKE 5UM1AI104681)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$17,187	
<u>Through: EMORY UNIVERSITY (Emory UM1AI124436)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$114,991	

(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, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ALLERGY AND INFECTIOUS DISEASES RESEARCH (Cont.)			
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (TBRI R01AI117862)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$23)	
<u>Through: UNIVERSITY OF ALABAMA (UA R01AI146065)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,858	
<u>Through: UNIVERSITY OF TEXAS HOUSTON, HSC (UTX 1R01AI143304A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$38,505	
<u>Through: INHIBIKASE THERAEUTICS, LLC (R44AI103982)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$32,725	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127335-01)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$13,988	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127355-01)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$194,551	
<u>Through: UNIVERSITY OF ARIZONA (491996)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$109,329	
<u>Through: UNIVERSITY OF TENNESSEE (R01AI099080)</u>			
Louisiana State University Health Sciences Center - Shreveport		(\$20,035)	
<u>Through: AURETIC PHARMACEUTICALS, INC (10000-03)</u>			
University of Louisiana at Lafayette		\$144,466	
<u>Through: NORTHWESTERN UNIVERSITY (60047538 ULL)</u>			
University of Louisiana at Lafayette		\$539,792	
<u>Through: OLD DOMINION UNIVERSITY (18-120-100684-010)</u>			
University of Louisiana at Lafayette		\$45,069	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (04740-201)</u>			
University of Louisiana at Lafayette		\$106,951	
<u>Through: UNIVERSITY OF MIAMI (SPC-000352)</u>			
University of Louisiana at Lafayette		\$393,957	
<u>Through: UNIVERSITY OF MIAMI (SPC-000922)</u>			
University of Louisiana at Lafayette		\$142,801	
<u>Through: UNIVERSITY OF WASHINGTON (46509)</u>			
University of Louisiana at Lafayette		\$152,542	
<u>Through: UNIVERSITY OF TENNESSEE HSC (A1099080-UNO)</u>			
University of New Orleans		\$10,252	
		\$13,086,021	\$1,960,650

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COVID-19 - BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,356	
		\$1,356	\$0
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,111,537	
Louisiana State University Health Sciences Center - New Orleans		\$4,899,906	
Louisiana State University Health Sciences Center - Shreveport		\$2,847,332	
Pennington Biomed Research Center		\$5,597,289	
Southeastern Louisiana University		\$15,398	
University of Louisiana at Lafayette		\$50,186	
University of New Orleans		\$110,454	
<u>Through: PURDUE UNIVERSITY 03 (11000451-031)</u>			
Louisiana State University - Baton Rouge		\$5,000	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001641)</u>			
Louisiana State University - Baton Rouge		\$62,607	
<u>Through: UNIVERSITY OF UTAH 03 (10036186-01/PO #0000181965)</u>			
Louisiana State University - Baton Rouge		\$60,883	
<u>Through: THE ADMINISTRATOR OF TULANE EDUCATIONAL (Tulane UT2GM130174)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,745	
		\$19,765,337	\$2,371,338
<i>Total for BIOMEDICAL RESEARCH AND RESEARCH TRAINING</i>		\$19,766,693	\$2,371,338
COVID-19 - CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		
<u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (SCRI R01HD098270)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$96	
		\$96	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$303,939	
Louisiana State University Health Sciences Center - New Orleans		\$450,017	
Pennington Biomed Research Center		\$1,616,845	
<u>Through: ARIZONA STATE UNIVERSITY (14-456)</u>			
Louisiana State University - Baton Rouge		\$51,044	
<u>Through: CHOSEN DIAGNOSTICS, INC. (Chosen R41HD095779)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$75,114	
<u>Through: MICHIGAN STATE UNIVERSITY (MI 2R01HD042280A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$22,004	
<u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (SCRI 1R01HD098270)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$157,806	
<u>Through: WASHINGTON UNIVERSITY (UW 1R01HD085930)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$106,382	
<u>Through: TULANE UNIVERSITY (TUL-HSC-557484-19/20)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$20,517	
<u>Through: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-4031-4609)</u>			
Pennington Biomed Research Center		\$14,977	
<u>Through: TUFTS MEDICAL CENTER, INC. 01 (5016045-SERV)</u>			
Pennington Biomed Research Center		\$201,228	
<u>Through: UNIVERSITY OF ARKANSAS 06 (51460 - VDORA)</u>			
Pennington Biomed Research Center		\$85,996	
		<hr/>	
		\$3,105,869	\$406,139
		<hr/>	
<i>Total for CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH</i>		\$3,105,965	\$406,139
		<hr/>	
COVID-19 - AGING RESEARCH	93.866		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$264	
		<hr/>	
		\$264	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
AGING RESEARCH	93.866		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$326,427	
Louisiana State University Health Sciences Center - New Orleans		\$555,659	
Pennington Biomed Research Center		\$337,981	
<u>Through: TEXAS TECH UNIVERSITY 04 (21F145-02)</u>			
Louisiana State University - Baton Rouge		\$12,805	
<u>Through: APHIOS CORPORATION (1R44AG034760-01)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$413	
<u>Through: COLUMBIA UNIVERSITY 02 (8(GG015822-01))</u>			
Pennington Biomed Research Center		\$43,358	
<u>Through: DUKE UNIVERSITY 01 (PO # 4550505666 / 4550783623)</u>			
Pennington Biomed Research Center		\$6,000	
<u>Through: DUKE UNIVERSITY 01 (PO # 4550510647 / 4550783621)</u>			
Pennington Biomed Research Center		\$2,250	
<u>Through: DUKE UNIVERSITY 02</u>			
Pennington Biomed Research Center		\$5,830	
<u>Through: HENNEPIN HEALTHCARE RESEARCH INSTITUTE (15156-13-01FFS)</u>			
Pennington Biomed Research Center		\$4,050	
<u>Through: TULANE UNIVERSITY 12 (TUL-HSC-556982-18/19)</u>			
Pennington Biomed Research Center		\$182,889	
<u>Through: TULANE UNIVERSITY 12 (TUL-HSC-557413-19/20)</u>			
Pennington Biomed Research Center		\$80,145	
<u>Through: UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER (160205 / PO# 00000884D)</u>			
Pennington Biomed Research Center		\$715,115	
<u>Through: WAKE FOREST UNIVERSITY HEALTH SCIENCES (100710-552702)</u>			
Pennington Biomed Research Center		\$68,665	
		\$2,341,587	\$98,094
<i>Total for AGING RESEARCH</i>		\$2,341,851	\$98,094

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
COVID-19 - VISION RESEARCH	93.867		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,433	
		\$6,433	\$0
VISION RESEARCH	93.867		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,183,863	
Louisiana State University Health Sciences Center - Shreveport		\$370,190	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (306496/PO #3100638183)</u>			
Louisiana State University - Baton Rouge		\$48,932	
<u>Through: NEW YORK UNIVERSITY SCHOOL OF MEDICINE (NYU 1U10EY026869)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$5,305	
<u>Through: WASHINGTON UNIVERSITY (WU 1R21EY028705)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$10,936	
		\$1,619,226	\$0
<i>Total for VISION RESEARCH</i>		<i>\$1,625,659</i>	<i>\$0</i>
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$33	
		\$33	\$0
RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT PROGRAM	93.912		
<u>Through: HEALTH ENRICHMENT NETWORK (HEN P10RH32093)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$35,806	
		\$35,806	\$0
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Through: RUTGERS (PO 1000799)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$128,756	
		\$128,756	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CANCER CAUSE AND PREVENTION RESEARCH	93.RD03		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	HHSN268201700012C	\$97,218	
		\$97,218	\$0
SEXUALLY TRANSMITTED INFECTIONS CLINICAL TRIALS GROUP	93.RD16		
<u>Through: UNIVERSITY OF ALABAMA (UA HHSN2722013000121)</u>			
Louisiana State University Health Sciences Center - New Orleans	UA HHSN2722013000121	\$60,303	
		\$60,303	\$0
SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM	93.RD18		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	HHSN261201800007I	\$1,800,509	
		\$1,800,509	\$253,483
PRECLINICAL MEDICATIONS SCREENING	93.RD20		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	HHSN275201800006C	\$337,555	
		\$337,555	\$0
CLINICAL VALIDATION OF A MOLECULAR TEST FOR CIPROFLOXACIN-SUSCEPTIBILITY IN NEISSERIA GONORRHOEAE	93.RD21		
<u>Through: SOCIAL & SCIENTIFIC SYSTEMS INC (SS HHSN272201300014I)</u>			
Louisiana State University Health Sciences Center - New Orleans	SS HHSN272201300014I	\$19,196	
		\$19,196	\$0
COVID-19 - STI CTG TA2 T08A PHASE III COMPARATIVE TRIAL OF BENZATHINE PENICILLIN G, 2.4 MILLION UNITS	93.RD24		
<u>Through: UNIVERSITY OF ALABAMA (UA HHSN272201300012I)</u>			
Louisiana State University Health Sciences Center - New Orleans	UA HHSN272201300012I	\$61	
		\$61	\$0
STI CTG TA2 T08A PHASE III COMPARATIVE TRIAL OF BENZATHINE PENICILLIN G, 2.4 MILLION UNITS	93.RD24		
<u>Through: UNIVERSITY OF ALABAMA (UA HHSN272201300012I)</u>			
Louisiana State University Health Sciences Center - New Orleans	UA HHSN272201300012I	\$57,441	
		\$57,441	\$0
		\$57,502	\$0
<i>Total for STI CTG TA2 T08A PHASE III COMPARATIVE TRIAL OF BENZATHINE PENICILLIN G, 2.4 MILLION UNITS</i>			

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster:</u> (Cont.)			
DEVELOPMENT AND VALIDATING AN EASY TO ADMINISTER INSTRUMENT TO DEFINE PENICILLIN (B-LACTAM) ALLERGY STATUS IN STD OUTPATIENTS	93.RD27		
<u>Through: UNIVERSITY OF ALABAMA (UA HHSN272201300012I)</u>			
Louisiana State University Health Sciences Center - New Orleans	UA HHSN272201300012I	\$14	
		\$14	\$0
DETERMINATION OF GENETIC SUSCEPTIBILITY TO LUNG CANCER IN FAMILIES FROM SOUTHERN LOUISIANA	93.RD28		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	75N92020C00001	\$97,024	
		\$97,024	\$0
SIMIAN VACCINE EVALUATION UNITS	93.RD29		
<u>Direct Awards</u>			
University of Louisiana at Lafayette	75N93020D00008	\$112,569	
		\$112,569	\$0
HETIL-15: NHP CORE - NCI SUPPLEMENT WITH IMAGING CD8/IL-15	93.RD30		
<u>Through: LEIDOS BIOMEDICAL RESEARCH INC (20X027F)</u>			
University of Louisiana at Lafayette	20X027F	\$112,387	
		\$112,387	\$0
SUPPORT FOR SPECIFIC PATHOGEN FREE INDIAN-ORIGIN RHESUS MACAQUE COLONIES	93.RD31		
<u>Direct Awards</u>			
University of Louisiana at Lafayette	75N93019D00033	\$1,486,349	
		\$1,486,349	\$0
		\$83,968,710	\$7,900,777
Total for Research and Development Cluster			
<u>Aging Cluster:</u>			
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$4,937,097	
		\$4,937,097	\$4,726,741

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Aging Cluster:</u> (Cont.)			
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,093,054	
		\$3,093,054	\$3,093,054
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$9,652,647	
		\$9,652,647	\$9,652,647
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES</i>		<i>\$12,745,701</i>	<i>\$12,745,701</i>
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,453,983	
		\$3,453,983	\$3,453,983
Total for Aging Cluster		\$21,136,781	\$20,926,425
<u>CCDF Cluster:</u>			
COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$32,867,773	
		\$32,867,773	\$0
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$65,333,200	
		\$65,333,200	\$1,649,451
<i>Total for CHILD CARE AND DEVELOPMENT BLOCK GRANT</i>		<i>\$98,200,973</i>	<i>\$1,649,451</i>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>CCDF Cluster:</u> (Cont.)			
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		
<u>Direct Awards</u>			
Department of Education		\$32,524,161	
		\$32,524,161	\$28,525
Total for CCDF Cluster		\$130,725,134	\$1,677,976
<u>Head Start Cluster:</u>			
COVID-19 - HEAD START	93.600		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$627	
		\$627	\$0
HEAD START	93.600		
<u>Direct Awards</u>			
Department of Education		\$124,576	
Louisiana State University Health Sciences Center - New Orleans		\$3,130,004	
		\$3,254,580	\$2,383,630
<i>Total for HEAD START</i>		\$3,255,207	\$2,383,630
Total for Head Start Cluster		\$3,255,207	\$2,383,630
<u>Medicaid Cluster:</u>			
STATE MEDICAID FRAUD CONTROL UNITS	93.775		
<u>Direct Awards</u>			
Office of The Attorney General		\$5,613,911	
		\$5,613,911	\$0
COVID-19 - STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$3,925	
		\$3,925	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Medicaid Cluster: (Cont.)</u>			
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,658,125	
		\$6,658,125	\$0
<i>Total for STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE</i>		\$6,662,050	\$0
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$282,604,384	
		\$282,604,384	\$0
MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$9,233,032,704	
		\$9,233,032,704	\$0
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$8,323,792	
		\$8,323,792	\$0
<i>Total for MEDICAL ASSISTANCE PROGRAM</i>		\$9,523,960,880	\$0
Total for Medicaid Cluster		\$9,536,236,841	\$0
<u>Student Financial Assistance Cluster:</u>			
SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	93.925		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$450,000	
		\$450,000	\$0
Total for Student Financial Assistance Cluster		\$450,000	\$0
Total for U.S. Department of Health and Human Services		\$10,740,725,935	\$121,135,371

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
RETIREMENT AND SENIOR VOLUNTEER PROGRAM	94.002		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$113,873	
		\$113,873	\$0
STATE COMMISSIONS	94.003		
<u>Direct Awards</u>			
Lieutenant Governor		\$227,499	
		\$227,499	\$0
AMERICORPS	94.006		
<u>Direct Awards</u>			
Lieutenant Governor		\$4,428,918	
Northshore Technical Community College		\$55,239	
		\$4,484,157	\$4,062,627
TRAINING AND TECHNICAL ASSISTANCE	94.009		
<u>Direct Awards</u>			
Lieutenant Governor		\$346,487	
		\$346,487	\$0
VOLUNTEER GENERATION FUND	94.021		
<u>Direct Awards</u>			
Lieutenant Governor		\$201,502	
		\$201,502	\$0
<u>Foster Grandparent/Senior Companion Cluster:</u>			
FOSTER GRANDPARENT PROGRAM	94.011		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$586,854	
		\$586,854	\$0
Total for Foster Grandparent/Senior Companion Cluster		\$586,854	\$0
Total for Corporation for National and Community Service		\$5,960,372	\$4,062,627

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
EXECUTIVE OFFICE OF THE PRESIDENT			
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		
<u>Direct Awards</u>			
Department of Public Safety Services		\$479,736	
		\$479,736	\$0
Total for Executive Office of the President		\$479,736	\$0
SOCIAL SECURITY ADMINISTRATION			
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	96.008		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$194,818	
Louisiana Workforce Commission		\$122,216	
		\$317,034	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U02		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	0654-LSU-2017	\$77	
		\$77	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U03		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	0654-LSU	\$676,538	
		\$676,538	\$0
<u>Disability Insurance/SSI Cluster:</u>			
SOCIAL SECURITY DISABILITY INSURANCE	96.001		
<u>Direct Awards</u>			
Department of Children and Family Services		\$36,206,637	
Office of Juvenile Justice		\$799,052	
		\$37,005,689	\$0
Total for Disability Insurance/SSI Cluster		\$37,005,689	\$0
Total for Social Security Administration		\$37,999,338	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY			
STATE AND LOCAL HOMELAND SECURITY NATIONAL TRAINING PROGRAM	97.005		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$22,753,171	
		<hr/> \$22,753,171	\$16,072
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	97.007		
<u>Direct Awards</u>			
Department of Public Safety Services		\$36,276	
		<hr/> \$36,276	\$0
NON-PROFIT SECURITY PROGRAM	97.008		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$20,466	
		<hr/> \$20,466	\$20,466
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,037,708	
		<hr/> \$2,037,708	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		
<u>Direct Awards</u>			
Department of Transportation and Development		\$262,182	
		<hr/> \$262,182	\$0
FLOOD MITIGATION ASSISTANCE	97.029		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$32,609,865	
		<hr/> \$32,609,865	\$32,541,044
CRISIS COUNSELING	97.032		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$10,840	
		<hr/> \$10,840	\$0
COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$162,326,661	
		<hr/> \$162,326,661	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$341,944,200	
Northshore Technical Community College		\$1,329,078	
		\$343,273,278	\$211,864,084
<i>Total for DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)</i>		\$505,599,939	\$211,864,084
HAZARD MITIGATION GRANT	97.039		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$56,596,786	
		\$56,596,786	\$53,595,456
NATIONAL DAM SAFETY PROGRAM	97.041		
<u>Direct Awards</u>			
Department of Transportation and Development		\$86,528	
		\$86,528	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$4,523,744	
		\$4,523,744	\$1,356,342
STATE FIRE TRAINING SYSTEMS GRANTS	97.043		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,406	
		\$2,406	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		
<u>Direct Awards</u>			
Department of Public Safety Services		\$52,380	
Louisiana State University - Baton Rouge		\$399,764	
		\$452,144	\$0
COOPERATING TECHNICAL PARTNERS	97.045		
<u>Direct Awards</u>			
Department of Transportation and Development		\$861,647	
		\$861,647	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
PRE-DISASTER MITIGATION	97.047		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$147,189	
		\$147,189	\$132,933
PORT SECURITY GRANT PROGRAM	97.056		
<u>Direct Awards</u>			
Department of Public Safety Services		\$34,474	
		\$34,474	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$3,877,158	
		\$3,877,158	\$3,050,099
DISASTER ASSISTANCE PROJECTS	97.088		
<u>Direct Awards</u>			
Executive Department		\$1,645,638	
		\$1,645,638	\$0
SEVERE REPETITIVE LOSS PROGRAM	97.110		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$130,057	
		\$130,057	\$119,948
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127		
<u>Through: CYBER INNOVATION CENTER (2013-PD-127-000001-04)</u>			
Louisiana Tech University		\$550,617	
		\$550,617	\$0
DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES	97.U01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	41663 HIG-HSIGAQ-20-X-00030	\$416,713	
		\$416,713	\$0
<u>Research and Development Cluster:</u>			
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Through: CITY OF NEW ORLEANS (K19-258)</u>			
University of New Orleans		\$119,432	
		\$119,432	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651)</u>			
Louisiana State University - Baton Rouge		\$133,609	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 01)</u>			
Louisiana State University - Baton Rouge		(\$1,799)	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 02)</u>			
Louisiana State University - Baton Rouge		\$102,278	
<u>Through: UNIVERSITY OF ALASKA - ANCHORAGE (P0536490)</u>			
University of New Orleans		\$32,505	
		<hr/>	
		\$266,593	\$0
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127		
<u>Through: CYBER INNOVATION CENTER (2013-PD-127-000001-04)</u>			
Grambling State University		\$42,760	
		<hr/>	
		\$42,760	\$0
		<hr/>	
Total for Research and Development Cluster		\$428,785	\$0
		<hr/>	
Total for U.S. Department of Homeland Security		\$633,084,333	\$302,696,444
		<hr/> <hr/>	
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		
<u>Through: CONRAD (17-603A)</u>			
University of Louisiana at Lafayette		\$557,662	
		<hr/>	
		\$557,662	\$0
BHEARD PROGRAM - GHANA: EXPRESSION OF INTEREST (BENNETT DZANDU)	98.U01		
<u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095-BHEARD-GHANA)</u>			
Louisiana State University - Baton Rouge	RC102095-BHEARD-GHANA	\$5,675	
		<hr/>	
		\$5,675	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)			
BHEARD PROGRAM - MALAWI: EXPRESSION OF INTEREST <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-BHEARD-MALAWI)</u>	98.U02		
Louisiana State University - Baton Rouge	RC102095-BHEARD-MALAWI	\$4,433	
		<u>\$4,433</u>	\$0
BHEARD PROGRAM - RWANDA: EXPRESSION OF INTEREST (MARIE DUTUZE) <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-BHEARD-RWANDA)</u>	98.U03		
Louisiana State University - Baton Rouge	RC102095-BHEARD-RWANDA	\$7,787	
		<u>\$7,787</u>	\$0
BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-B2004)</u>	98.U04		
Louisiana State University - Baton Rouge	RC102095-B2004	\$2,000	
		<u>\$2,000</u>	\$0
BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-G2003)</u>	98.U05		
Louisiana State University - Baton Rouge	RC102095-G2003	(\$10,118)	
		<u>(\$10,118)</u>	\$0
SUPPORT TO AGRICULTURAL RESEARCH AND DEVELOPMENT PROGRAM <u>Through: UNIVERSITY OF FLORIDA (UFDSP00011923)</u>	98.U08		
Louisiana State University Agricultural Center	UFDSP00011923	\$53,275	
		<u>\$53,275</u>	\$0
		<u><u>\$620,714</u></u>	<u>\$0</u>
Total for U.S. Agency for International Development			
MISCELLANEOUS			
LSU HOTLINE CALL CENTER <u>Direct Awards</u>	99.U01		
Louisiana State University - Baton Rouge	AOCSAB20P0003	\$3,991	
		<u>\$3,991</u>	\$0
		<u><u>\$3,991</u></u>	<u>\$0</u>
Total for Miscellaneous			
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY		<u><u>\$20,619,692,494</u></u>	<u><u>\$1,892,822,887</u></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, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
LOAN ACTIVITY			
U.S. DEPARTMENT OF ENERGY			
ARRA - STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$3,584,509	
		<u>\$3,584,509</u>	\$0
Total for U.S. Department of Energy		<u><u>\$3,584,509</u></u>	<u><u>\$0</u></u>
U.S. DEPARTMENT OF EDUCATION			
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents		\$659,868,888	
		<u>\$659,868,888</u>	\$0
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,688	
Louisiana State University - Baton Rouge		\$13,426,401	
Louisiana State University Health Sciences Center - New Orleans		\$1,862,497	
Louisiana Tech University		\$6,593,823	
McNeese State University		\$653,556	
Northwestern State University		\$776,948	
Southeastern Louisiana University		\$1,988,919	
University of Louisiana at Lafayette		\$6,597,980	
University of Louisiana at Monroe		\$2,451,282	
University of New Orleans		\$3,250,933	
		<u>\$37,608,027</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	CFDA OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL DIRECT STUDENT LOANS	84.268		
<u>Direct Awards</u>			
Baton Rouge Community College		\$20,038,751	
Bossier Parish Community College		\$24,945,977	
Central Louisiana Technical Community College		\$4,027,217	
Delgado Community College		\$52,921,806	
Grambling State University		\$63,244,753	
L.E. Fletcher Technical Community College		\$5,939,080	
Louisiana Delta Community College		\$13,161,196	
Louisiana State University - Eunice		\$5,944,887	
Louisiana State University - Shreveport		\$49,925,592	
Louisiana State University - Alexandria		\$11,604,416	
Louisiana State University - Baton Rouge		\$172,571,882	
Louisiana State University Health Sciences Center - New Orleans		\$66,856,170	
Louisiana State University Health Sciences Center - Shreveport		\$24,098,837	
Louisiana Tech University		\$37,204,520	
McNeese State University		\$21,252,767	
Nicholls State University		\$25,763,662	
Northshore Technical Community College		\$8,384,312	
Northwestern State University		\$47,375,093	
Nunez Community College		\$8,098,566	
River Parishes Community College		\$5,582,314	
South Louisiana Community College		\$16,367,800	
Southeastern Louisiana University		\$45,437,408	
Southern University Law Center		\$20,878,499	
Southern University - Baton Rouge		\$50,207,283	
Southern University - New Orleans		\$18,141,894	
Southern University - Shreveport		\$11,742,632	
University of Louisiana at Lafayette		\$63,919,018	
University of Louisiana at Monroe		\$42,409,029	
University of New Orleans		\$27,506,778	
		\$965,552,139	\$0
Total for Student Financial Assistance Cluster		\$1,003,160,166	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

	<u>CFDA OR OTHER IDENTIFYING NUMBER</u>	<u>AMOUNT EXPENDED</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
U.S. DEPARTMENT OF EDUCATION (CONT.)			
Total for U.S. Department of Education		\$1,663,029,054	\$0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Student Financial Assistance Cluster:</u>			
NURSE FACULTY LOAN PROGRAM (NFLP)	93.264		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$227,666	
		<u>\$227,666</u>	<u>\$0</u>
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$5,234,067	
University of Louisiana at Monroe		\$647,813	
		<u>\$5,881,880</u>	<u>\$0</u>
NURSING STUDENT LOANS	93.364		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,352	
Louisiana State University Health Sciences Center - New Orleans		\$403,713	
McNeese State University		\$4,471	
Southeastern Louisiana University		\$17,725	
University of Louisiana at Lafayette		\$60,266	
University of Louisiana at Monroe		\$12,720	
		<u>\$504,247</u>	<u>\$0</u>
Total for Student Financial Assistance Cluster		<u>\$6,613,793</u>	<u>\$0</u>
Total for U.S. Department of Health and Human Services		<u>\$6,613,793</u>	<u>\$0</u>
TOTAL LOAN ACTIVITY		<u>\$1,673,227,356</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		<u>\$22,292,919,850</u>	<u>\$1,892,822,887</u>

(Concluded)

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

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020**A. PURPOSE OF THE SCHEDULE**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the state of Louisiana under programs of the federal government for the year ended June 30, 2020. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). To comply with these requirements, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency and university to prepare a SEFA. These individual schedules are combined and reported in the accompanying SEFA for the state of Louisiana.

B. REPORTING ENTITY

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

C. BASIS OF ACCOUNTING

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

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

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

STATE OF LOUISIANA

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

Fixed-Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed-price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.34% of the acquisition cost provided by the federal government when the property is received by the state of Louisiana. Donations of personal protective equipment for COVID-19 made by the Public Health Emergency Preparedness Program (CFDA 93.069) are reported in the SEFA at fair market value.

Supplemental Nutrition Assistance Program - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) are reported in the SEFA at the federally-assigned value of the goods at the end of the state's fiscal year, as found in the Web-based Supply Chain Management on the List of Materials Report in accordance with United States Department of Agriculture Food and Nutrition Service Policy FD-104. Issues of the Immunization Cooperative Agreements Program (CFDA 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to state agencies and universities.

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

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2020, and the loan balance outstanding at June 30, 2019, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL) Program (CFDA 84.268) are presented because FDSL are disbursed to recipients by the federal government. Note F presents the outstanding balance at June 30, 2020, in all programs with a loan component that have continuing compliance requirements.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Insurance – Expenditures of the COVID-19 Testing for the Uninsured Program (CFDA 93.461) are reported in the SEFA at the cost of testing and treating uninsured individuals for COVID-19, including supplies, equipment, labor and overhead costs.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES AND UNIVERSITIES

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

E. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. For the year ended June 30, 2020, the Louisiana Supreme Court and the Secretary of State have elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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

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

Loans and Loan Guarantees Outstanding

CFDA Number	Program Name	Loans and Loan Guarantees Outstanding 6/30/2020
81.041	ARRA - State Energy Program	\$2,023,221
84.032	Federal Family Education Loans	572,099,845
84.038	Federal Perkins Loan Program - Federal Capital Contributions	28,361,956
93.264	Nurse Faculty Loan Program	212,899
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	4,242,258
93.364	Nursing Student Loans	483,751
	Total Activity	<u>\$607,423,930</u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,203,504,590
10.551	COVID-19 – Supplemental Nutrition Assistance Program	144,734,653
10.551	COVID-19 – Pandemic Electronic Benefit Transfer (P-EBT)	72,368,601
10.555	National School Lunch Program	28,267,991
10.565	Commodity Supplemental Food Program	14,339,739
10.569	Emergency Food Assistance Program (Food Commodities)	43,841,845
39.003	Donation of Federal Surplus Personal Property	2,988,025
93.069	COVID-19 – Public Health Emergency Preparedness	587,017
93.268	Immunization Cooperative Agreements	76,090,464
93.461	COVID-19 Testing for the Uninsured	19,320
Total Other Non-Cash Assistance		<u><u>\$1,586,742,245</u></u>

G. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2020, is presented in the following schedule.

State Portion (Benefits Paid)	\$760,053,476
Federal Portion (Benefits Paid)	1,197,885
Federal Portion (Benefits Paid – COVID-19)	3,117,188,822
Federal Portion (Administrative Costs)	27,848,313
Federal Portion (Administrative Costs – COVID-19)	5,441,757
Total	<u><u>\$3,911,730,253</u></u>

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

External auditors other than the Louisiana Legislative Auditor have been engaged to audit certain entities included in the state of Louisiana's Comprehensive Annual Financial Report for the year ended June 30, 2020. These entities are not included in the attached SEFA. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at www.la.la.gov or call (225) 339-3800. Entities included in this Comprehensive Annual Financial Report may have a fiscal year ended October 31, 2019; December 31, 2019; or June 30, 2020.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Ascension - St. James Airport and Transportation Authority*	Louisiana Real Estate Commission
Atchafalaya Basin Levee District	Louisiana Relay Administration Board
Bossier Levee District	Louisiana Rice Research Board
Bunches Bend Protection District	Louisiana School Employees' Retirement System
Caddo Levee District	Louisiana Senate
Fifth Louisiana Levee District	Louisiana Soybean and Grain Research and Promotion Board
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana State Board of Architectural Examiners
Grand Isle Independent Levee District	Louisiana State Board of Cosmetology
Greater Baton Rouge Port Commission	Louisiana State Board of Embalmers and Funeral Directors
Greater New Orleans Expressway Commission	Louisiana State Board of Medical Examiners
Jefferson Parish Human Services Authority*	Louisiana State Board of Nursing
Lafitte Area Independent Levee District	Louisiana State Board of Practical Nurse Examiners
Lafourche Basin Levee District	Louisiana State Employees' Retirement System
Legislative Budgetary Control Council	Louisiana State Law Institute
Legislative Fiscal Office	Louisiana State Police Retirement System
Louisiana Beef Industry Council	Metropolitan Human Services District*
Louisiana Board of Pharmacy	Natchitoches Levee and Drainage District
Louisiana Cancer Research Center	North Lafourche Conservation, Levee and Drainage District*
Louisiana Citizens Property Insurance Corporation	Pontchartrain Levee District
Louisiana Economic Development Corporation	Red River, Atchafalaya and Bayou Boeuf Levee District
Louisiana Educational Television Authority	Sabine River Authority
Louisiana House of Representatives	South Lafourche Levee District
Louisiana Housing Authority*	Southeast Louisiana Flood Protection Authority-East*
Louisiana Housing Corporation*	Southeast Louisiana Flood Protection Authority-West
Louisiana Legislative Auditor	Teachers' Retirement System of Louisiana
Louisiana Motor Vehicle Commission	Tensas Basin Levee District
Louisiana Public Facilities Authority 2011A Taxable Program**	

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

* These entities have separately-issued Single Audit Reports.

** A program-specific audit report was issued on this entity: therefore, the 2011A Program's lender loans made under the Federal Family Education Loans program, CFDA 84.032L, are not included in the attached Schedule of Expenditures of Federal Awards.

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

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of

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

project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA.

During fiscal year 2014, on November 6, 2013, a new TIFIA secured loan agreement for \$122 million was signed, which effectively canceled the previous agreement with the USDOT noted above for \$66 million. On November 14, 2013, LTA issued \$122 million of TIFIA LA1 Project bonds to evidence the obligation under the secured loan agreement to repay the loan made by USDOT. The proceeds of the bond sale were used to assist in refunding the \$66 million TIFIA bonds along with a portion of the 2005 Senior bonds, and pay the cost of issuance of the TIFIA bonds. As of June 30, 2020, the total principal remaining on the TIFIA note payable was \$116,670,000.

J. REVOLVING LOAN PROGRAMSCapitalization Grants for Clean Water State Revolving Funds

Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2020, was \$423,185,645. Disbursements for new loans during the year ended June 30, 2020, totaled \$17,226,597. Non-loan program costs for the same fiscal year totaled \$875,678. Both loan and non-loan components are included in the accompanying SEFA.

Capitalization Grants for Drinking Water State Revolving Funds

Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468) include loans to community water systems both privately- and publicly-owned and nonprofit non-community water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Department of Health, Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2020, was \$199,466,619. Disbursements for new loans during the year ended June 30, 2020, totaled \$13,481,036. Non-loan program costs for the same fiscal year totaled \$1,542,470. Both loan and non-loan components are included in the accompanying SEFA.

STATE OF LOUISIANA

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

ARRA – State Energy Program Revolving Loan Fund

The U.S. Department of Energy allowed the state of Louisiana to use ARRA-State Energy Program (CFDA 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA, \$12,725,382 was transferred to the revolving loan fund in fiscal years 2012 and 2013 and made available for future loans. There was an additional amount of \$2,358 transferred to the revolving loan fund for fiscal year ended June 30, 2016, providing a total \$12,727,740 for loans. As of fiscal year ended June 30, 2020, outstanding loans totaled \$2,023,221. Loans issued during fiscal year 2020 totaled \$360,202.

Disaster Recovery Unit Economic Development Revolving Loan Fund

The U.S. Department of Housing and Urban Development allowed the state of Louisiana to use program income generated by Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) funds to create the Disaster Recovery Unit Revolving Loan Fund. The revolving loan program was established within the Disaster Recovery Unit to fund economic development projects. As of June 30, 2020, the outstanding loan balance is \$3,842,373.

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

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially-Declared Disasters) (CFDA 97.036) and the Hazard Mitigation Grant (CFDA 97.039). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) has incurred Public Assistance (PA) and Hazard Mitigation Grant Program (HMGP) expenditures, which have not been included in the accompanying SEFA in accordance with the instructions (see note C) outlined in a memorandum from the U.S. Department of Homeland Security (subject line: Audit of Eligible Stafford Act Claimed Costs). The accompanying SEFA for the year ended June 30, 2020, includes \$73,671 in PA expenditures and \$14,287 in HMGP expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

STATE OF LOUISIANA

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

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

The Louisiana Department of Health, Office of Public Health (OPH) receives cash rebates from private HIV drug manufacturers which are used to fund HIV program activities and reduce federal funds drawn, thus reducing expenditures reported on the SEFA. During the fiscal year ended June 30, 2020, OPH received and disbursed \$33,173,903 in rebate funds, disbursing \$13,594,479 of that amount to subrecipients.

M. CORONAVIRUS (COVID-19) FUNDS

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

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

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

The state received an advance payment of federal funds in the amount of \$1,802,619,342 from the CARES Act under the Coronavirus Relief Fund (CFDA 21.019). GOHSEP distributes this money to state agencies after their submitted expenditures are deemed reimbursable by the Division of Administration. As of June 30, 2020, \$217,118,448 has been expended from the CARES Act advanced funding.

Total COVID-19 expenditures as of June 30, 2020, were \$4,204,768,962; this includes \$3,987,650,514 expended by state agencies that directly received COVID-19 funding in addition to the \$217,118,448 distributed by GOHSEP from the CARES Act advanced funding.

STATE OF LOUISIANA

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

N. DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE)

During the emergency period of the COVID-19 pandemic and as allowed under OMB Memorandum M-20-20 (April 9, 2020), federal agencies donated PPE purchased with federal assistance funds to the Louisiana Department of Health, Office of Public Health for the COVID-19 response. Donations of personal protective equipment for COVID-19 are reported in the SEFA under the Public Health Emergency Preparedness Program (CFDA 93.069) at fair market value at the time of receipt. The amount of the donated PPE is not counted for purposes of determining the single audit threshold or for determining the type A/B threshold for major programs, and is not required to be audited as a major program. Because the donated PPE has no bearing on the single audit, the donated PPE is unaudited.

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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Office of the Chancellor



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www.mybrcc.edu

201 Community College Drive Baton Rouge, Louisiana 70806

April 6, 2021

Mr. Thomas H. Cole
Temporary Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Cole:

Baton Rouge Community College does not concur with the finding, *Disbursement of CARES Act Funds to Ineligible Students*

While federal proclamation 9944 on *Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak* was released on March 13, 2020, the proclamation clearly stated that the effective date of the Proclamation was March 1, 2020, the initial date declared as when the outbreak in the United States constituted a national emergency. Subsequently, on March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted; however, sufficient, definitive published guidance on the use of the funds was not readily available. Specifically, the U.S. Department of Education's guidance on the CARES Act - Higher Education Emergency Relief Fund (HEERF) changed daily in the next few months as the Department continually fielded questions from institutions of higher education.

In her letter to College and University Presidents, dated April 9, 2020, Secretary Betsy DeVos stated that the United States Department of Education was, "focused on implementing the Coronavirus Aid, Relief, and Economic Security (CARES) Act quickly and faithfully." Further down in her letter Secretary DeVos writes that, "The CARES Act provides institutions with significant discretion on how to award this emergency assistance to students. This means that each institution may develop its own system and process for determining how to allocate these funds, which may include distributing the funds to all students or only to students who demonstrate significant need."

BRCC and all LCTCS institutions participated in a coordinated system-wide effort to efficiently and expeditiously respond to the federal government's initiative to get the funds in the hands of needy eligible students impacted by the virus. Based on the President's Proclamation and the best available guidance at the time, the LCTCS advised system institutions to disburse CARES Act funds using March 1, 2020, as the enrollment eligibility date. BRCC received its (CARES) Act funding on April 13, 2020, to provide emergency financial aid grants to students for expenses relevant to the coronavirus.

April 6, 2021

Mr. Cole
Page 2 of 2

Subsequently, BRCC quickly processed disbursements totaling \$3,210,004.74 to 3,658 eligible students enrolled as of March 1, 2020. These funds were disbursed on students' accounts on May 11, 2020. These automated fund disbursements were already in process weeks prior to the new May 15, 2020 FAQ guidance, which still did not definitively recognize the enrollment eligibility date. We believe that 2CFR 200.407 protects the College and the System for relying on the federal proclamation as guidance at the time of processing the disbursements, as the proclamation clearly declared March 1, 2020 as the effective date of the emergency.

The 41 students later identified as ineligible - using the U.S. Department of Education's subsequent FAQ guidance issued on October 14, 2020, and revised November 20, 2020, establishing March 13, 2020, as the enrollment eligibility date - amounted to just 1% of the total students awarded. Additionally, the amount awarded to the 41 "ineligible students" totaled \$35,979, just 1% of the total amount of funds disbursed. Therefore, the College does not deem these as statistically significant errors, especially considering that the discrepancy was caused by a lack of definitive guidance at the time of application, and not a lack of internal controls or an intent to misappropriate funds.

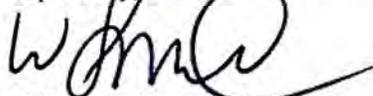
Furthermore, the College also does not concur with the statement of effect. The disbursement to the ineligible students did not constitute a statistically significant impact on the eligible students. If the March 13, 2020, enrollment date was applied, the individual awards for the eligible students would have increased by 1%, or only \$9.95 for each student. Regarding internal controls, BRCC deems it nearly impossible to establish internal controls for future emergency relief funds scenarios when clear guidance is not available at the time of application. This is especially true considering the circumstances such as those surrounding the initial declaration of the pandemic, and the federal government's sense of immediacy and desire for institutions to distribute the funds for emergency (i.e., immediate) relief.

The College considers the actions of the LCTCS and Baton Rouge Community College were consistent with the intent of the CARES Act (HEERF) funding for emergency relief and the federal guidance available at the time of expenditure and 2CFR 200.407. To further demonstrate the continued uncertainty regarding the eligibility enrollment effective date, on February 25, 2021, nearly ten months after the funds' disbursement, the Louisiana Legislative Auditors (LLA) saw the need to seek clarification from the U.S. Department of Education, which was received on March 9, 2021. On March 11, 2021, the LLA shared with the College that response, which identified March 13, 2020, the date the federal proclamation was issued, as the enrollment eligibility effective date. However, BRCC management maintains that the fact that the LLA needed to pursue additional clarification nearly ten months after the disbursement is further evidence that the College acted in good faith when disbursing the funds to students using the only definitive guidance at the time, which was the March 13, 2020, federal proclamation that specifically identified March 1, 2020, as the effective date of the national emergency.

Furthermore, the margin of error (1%) and the impact on eligible students were not statistically significant. Therefore, BRCC management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College.

Should you have any questions regarding this matter, please contact Corlin LeBlanc, Vice Chancellor for Finance and Administration, at (225) 216-8605

Respectfully,



Willie E. Smith, Sr., Ed.D.
Chancellor

Office of the Chancellor



225.216.8402
225.216.8100
www.mybrcc.edu

201 Community College Drive Baton Rouge, Louisiana 70806

March 29, 2021

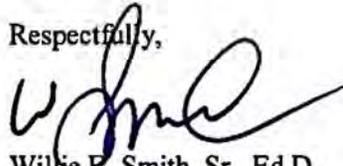
Mr. Thomas H. Cole
Temporary Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Cole:

Baton Rouge Community College concurs with the finding that the *Inadequate Controls over Return to Title IV Funds* led to an error totaling \$149.00.

The corrective action plan will include the Financial Aid Director and the Registrar conducting a two-point review of the break dates listed in Banner (SOATERM) for accuracy and ensuring dates are updated to reflect changes to the Academic Calendar. The Office of Financial Aid will notify the Accounting Office of completion of R2T4 calculations to ensure funds are remitted to the USDOE within the required time frames. R2T4 returns completed inaccurately will be adjusted and waivers will be applied to eligible student accounts. These corrective actions will be in place by September 30, 2021.

Respectfully,



Willie E. Smith, Sr., Ed.D.
Chancellor

Department of Public Safety & Corrections

State of Louisiana
Office of Management and Finance

JOHN BEL EDWARDS
Governor



JAMES M. LE BLANC
Secretary

June 18, 2021

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

Dear Mr. Waguespack:

Please accept this as the Department of Public Safety and Corrections – Corrections Services' (DPS&C-CS) response to the recent Single Audit of Louisiana conducted at the Department with regards to noncompliance with Coronavirus Relief Fund requirements.

The Department does not concur with the audit finding stating we received reimbursement from the Coronavirus Relief Fund for expenditures that did not comply with program requirements or were inadequately supported for the reasons stated below:

First it is important to note that in the event that a certain expenditure is later determined to be ineligible, either due to additional guidance or as a result of an audit, the DPS&C-CS agencies included in this report have in excess of \$29.5 million in eligible expenditures over the Department's allocation that have not yet been reimbursed by the Coronavirus Relief Fund that could serve to replace any questionable costs. This would definitely cover any minimal expenditures determined to be purchased prior to March 1, 2020.

Secondly in regards to submitting sufficient supporting documentation as well as requiring proper review and approval, DPS&C has strictly adhered to any and all guidance provided by DOA including but not limited to supplemental guidance issued by the U.S. Treasury in the form of Frequently Asked Questions^[1] (FAQs). These FAQs gave broad discretion to states by providing that **"governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury."** DOA acted pursuant to this express grant of authority in evaluating the expenditures submitted by DPS&C-CS for reimbursement, including those of concern to LLA in this proposed finding. Upon determining eligibility, DOA separately identified the nature of the documentation needed to support the expenditure requests.

The immediate impacts of the pandemic on prisons nationwide were expansive and significant. New challenges and public health guidelines significantly changed the day-to-day operations required to protect the health of both those in custody and those employed by the state, and to support public safety. Prison populations were deemed high risk due to the inability to socially distance, as well as the vulnerability of the population to COVID-19. On March 23, 2020, the US Centers for Disease Control and Prevention (CDC)

^[1] Attachment 1 – *Coronavirus Relief Fund – Frequently Asked Questions, Updated as of May 4, 2020*

issued *Interim Guidance on Management of COVID-19 in Correctional and Detention Facilities*^[2]. The CDC stated that the guidance was issued “to ensure the continuation of essential public services and protection of the health and safety of incarcerated and detained persons, staff, and visitors.” In this interim guidance, the CDC outlined recommendations for correctional facilities in 3 categories – Operational Preparedness, Prevention, and Management of COVID-19.

Also, the U.S. Treasury’s initial guidance and FAQs identify Public Safety and Public Health employees in a number of instances as categorically being COVID-19 related due to the essential function of these two groups in response to the public health emergency. In supplemental guidance included in the updated CRF guidance on September 2, 2020^[3], Treasury announced that, “as an administrative accommodation”, states may “presume that public health and public safety employees” are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Therefore, Treasury declared that the “entire payroll costs” of any public health employee or public safety employee (terms which Treasury broadly defines) can be reimbursed with CRF funds. The guidance further authorized for reimbursement “COVID-19 related expenses of maintaining state prisons and county jails, including as it relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.” Given the presumption that public safety and public health employees’ daily work activities are substantially dedicated to mitigating and responding to COVID-19, it was reasonable and well within its discretionary grant of authority for DOA to conclude that the costs of maintaining and operating prisons and youth facilities are eligible for CRF reimbursement.

DOA utilized the discretionary authority to make determinations and the presumption afforded by Treasury, along with the COVID-19 related challenges discussed above, to determine eligibility and the documentation required for each reimbursement. In order to maintain sufficient documentation and complete records of disbursements of CRF funds to DPS&C, DOA, with the assistance of the Office of Technology Services (OTS), created an online application portal at LouisianaCARES.la.gov. DPS&C-CS was required to submit documentation supporting the eligibility of the expenditures included in their applications for reimbursement submitted through the portal. It was the policy of DOA to approve funds for transfer only after a complete review of the application and supporting documentation. DOC submitted documentation as required and responded to requests for explanation and additional support as needed.

Based upon DOA’s determination that the costs necessary to operate and maintain their facilities were reimbursable, DOC submitted substantial documentation, including system reports from the statewide accounting system, which DOA has access to, as support for these required expenses. These reports provide the type of expenditure, vendor, amount and date of each transaction, as well as the transaction number necessary to obtain additional documentation, if necessary.

DOA made the determination before the first application was received that those entities that utilize the statewide accounting system would not be required to submit information that would unnecessarily duplicate the details that are held in the accounting system. When operating expenses are deemed eligible, for instance, summary level system reports for payroll and operating expenditures are sufficient, such that detailed receipts and invoices need not be submitted to DOA for review. DPS&C-CS maintained supporting documentation for transactions processed through the statewide accounting system and were informed that DOA at any time could request additional documentation, such as individual invoices, to further support the eligibility of an expenditure. Policies and procedures related to the reimbursement of eligible expenditures were created to allow for the rapid but compliant distribution of funds for critical needs due to the pandemic. As part of the review, DOA discussed the expenditures with agency management, even prior to application, and reviewed

^[2] Attachment 2 - CDC Interim Guidance on Management of COVID-19 in Correctional and Detention Facilities

^[3] Attachment 3 – *Coronavirus Relief Fund – Guidance for State, Territorial, Local, and Tribal Governments, Updated September 2, 2020*

the amounts, vendors, and payment dates on the reports. Reviewers were able to discuss any unusual expenditures to verify that payments were indeed for necessary operational activities.

Accordingly, it is DPS&C's position that DOA's application process, including the resulting archived and available documentation, for all recipients of CRF funds are sufficient to comply with the requirements of the CARES Act and supports the existing eligibility determinations. DOA has maintained a dynamic approach to the administration of the CRF funds and has appropriately adjusted related procedures and eligibility determinations as new guidance was released throughout the pandemic, and DPS&C has strictly adhered to any and all guidance provided.

Should you have any questions or require additional information, please contact Stacey Brown, Chief Financial Officer.

Sincerely,


for James M. LeBlanc
Secretary

Attachments referenced in management's response can be found by clicking [HERE](#).



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April 14, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Control Weakness over and Noncompliance with Return of Title IV Funds Requirements

Delgado Community College concurs in part with the finding of Control Weakness over and Noncompliance with Return of Title IV Funds Requirements.

The College does have adequate procedures in place to identify students who withdraw, to properly calculate the amount of unearned funds to be returned, to notify students of a return of funds, and to ensure Title IV funds are timely returned to U.S. Department of Education (USDOE), as required per federal regulations.

While Delgado concurs with the finding that it did not properly return \$1,270 to the USDOE, the two students identified represent only .02% of the entire population of students who either officially or unofficially withdrew from the institution during the fall 2019 semester. Therefore, Delgado management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College.

The College continues to strengthen its internal controls, and accordingly, will create a group that meets each semester to review and coordinate withdrawal, attendance, and the returning of Title IV Funds. This group will be composed of the Deans' Council, Financial Aid Department, Registrar, and Accounts Receivable Departments. The College already has implemented a mechanism to enhance communication between the Academic unit and Financial Aid regarding no-shows in Spring of 2020.

Should you have any questions regarding this matter, please contact Ronald Russo, Vice Chancellor for Business and Administrative Affairs, at (504) 762-3005.

Sincerely,

A handwritten signature in black ink, appearing to read "Larissa Littleton-Steib".

Larissa Littleton-Steib, Chancellor

cc: Ronald Russo, Vice Chancellor for Business and Administrative Affairs



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April 6, 2021

Thomas H. Cole, CPA, CGMA
 Temporary Legislative Auditor
 P.O. Box 94397
 Baton Rouge, LA 70804-9397

RE: Improper Disbursement to Students

Delgado Community College does not concur with the finding, *Improper Disbursement to Students*.

While federal proclamation 9944 on *Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak* was released on March 13, 2020, the proclamation clearly stated that the effective date of the Proclamation was March 1, 2020, the initial date declared as when the outbreak in the United States constituted a national emergency. Subsequently, on March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted; however, sufficient, definitive published guidance on the use of the funds was not readily available. Specifically, the U.S. Department of Education's guidance on the CARES Act - Higher Education Emergency Relief Fund (HEERF) changed daily in the next few months as the Department continually fielded questions from institutions of higher education.

In her letter to College and University Presidents, dated April 9, 2020, Secretary Betsy DeVos stated that the United States Department of Education was "focused on implementing the Coronavirus Aid, Relief, and Economic Security (CARES) Act quickly and faithfully." Further down in her letter Secretary DeVos writes that, "The CARES Act provides institutions with significant discretion on how to award this emergency assistance to students. This means that each institution may develop its own system and process for determining how to allocate these funds, which may include distributing the funds to all students or only to students who demonstrate significant need."

Delgado and all LCTCS institutions participated in a coordinated system-wide effort to efficiently and expeditiously respond to the federal government's initiative to get the funds in the hands of needy eligible students impacted by the virus. Based on the President's Proclamation and the best available guidance at the time, the LCTCS advised system institutions to disburse CARES Act funds using March 1, 2020, as the enrollment eligibility date. Delgado received its (CARES) Act funding on April 24, 2020, to provide emergency financial aid grants to students for expenses relevant to the coronavirus.

Subsequently, immediately following April 24, 2020, Delgado quickly processed disbursements totaling \$5,655,210 to 7,799 eligible students enrolled as of March 1, 2020. The student accounts received those funds on May 11, 2020. These automated fund disbursements were already in process weeks prior to the new May 15, 2020, FAQ guidance, which still did not definitively recognize the enrollment eligibility date. We believe that 2CFR 200.407 protects the College and the System for relying on the federal proclamation as guidance at the time of processing the disbursements, as the proclamation clearly declared March 1, 2020, as the effective date of the emergency.

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*Page Two – Letter to Thomas H. Cole
April 6, 2021*

The 79 students later identified as ineligible - using the U.S. Department of Education's subsequent FAQ guidance issued on October 14, 2020, and revised November 20, 2020, establishing March 13, 2020, as the enrollment eligibility date – amounted to just 1% of the total students awarded and only .59% of the total student population. Additionally, the amount awarded to the 79 ineligible students totaled \$57,294, just 1% of the total amount of funds disbursed. Therefore, the College does not deem these as statistically significant errors, especially considering that the discrepancy was caused by a lack of definitive guidance at the time of application, and not a lack of internal controls or an intent to misappropriate funds.

Furthermore, the College also does not concur with the statement of effect. The disbursement to the ineligible students did not constitute a statistically significant impact on the eligible students. If the March 13, 2020, enrollment date was applied, the individual awards for the eligible students would have increased by 1%, or only \$7.42 each. Additionally, the statement of effect that Delgado could be liable for repayment of the improper disbursements if disallowed by the federal grantor, should be instead a general recommendation as this could not be the effect for this particular funding. The U.S. Department of Education's clarification response to the Louisiana Legislative Auditors (LLA) on March 9, 2021, which was shared with the College on March 18, 2021, specifically stated that an institution that has awarded funds to a student who withdrew after March 13, 2020, does *not* have to recoup the funds awarded.

The College considers the actions of the LCTCS and Delgado Community College were consistent with the intent of the CARES Act (HEERF) funding for emergency relief and the federal guidance available at the time of expenditure and given 2CFR 200.407. This is especially true considering the circumstances such as those surrounding the initial declaration of the pandemic, and the federal government's sense of immediacy and desire for institutions to distribute the funds for emergency (i.e., immediate) relief. LLA's audit recommendation to seek grantor agency clarification and legal counsel, as applicable, to determine proper clarification of this issue was not possible. To reiterate, all System institutions followed the advisement of the LCTCS' coordinated effort, which based its advisement on the federal guidance available at the time of expenditure.

To further demonstrate the continued uncertainty regarding the eligibility enrollment effective date, as referenced above, on February 25, 2021, nearly ten months after the funds' disbursement, the LLA sought confirmation from the U.S. Department of Education. The response, which was shared with the College, identified March 13, 2020, the date the federal proclamation was issued, as the enrollment eligibility effective date. However, Delgado management maintains that the fact that the LLA still needed confirmation nearly ten months after the disbursement is further evidence that the College acted in good faith when disbursing the funds to students using the only definitive guidance at the time, which was the March 13, 2020, federal proclamation that specifically identified March 1, 2020, as the effective date of the national emergency.

Furthermore, the margin of error (1%) and the impact on eligible students were not statistically significant. Therefore, Delgado management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College.

Should you have any questions regarding this matter, please contact Ronald Russo, Vice Chancellor for Business and Administrative Affairs, at (504) 762-3005.

Sincerely,



Larissa Littleton-Steib, Chancellor

cc: Ronald Russo, Vice Chancellor for Business and Administrative Affairs



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April 26, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Recording Class Attendance for Distance Education

Delgado Community College concurs with the finding, *Inadequate Controls over Recording Class Attendance for Distance Education*, for the four students identified. However, Delgado Community College does have controls in place to ensure class attendance is properly recorded by instructors for students enrolled in distance education courses, as well as to properly identify students who withdraw officially or unofficially.

In an effort to enhance existing internal controls for timely and accurately recording attendance and reporting student enrollment status changes in accordance with federal regulations, Delgado's plan of action is to convene the College's Instructional Technology Committee and the Distance Learning and Instructional Technology Council. These groups will investigate potential solutions within Canvas, the learning management system, review the current policy, and recommend procedural and policy revisions to College leadership. The combined membership will include faculty, academic division deans, and representatives from the Student Financial Assistance, Registrar, and Advising areas. Additionally, on the first day of the semester, a special Fall 2021 Convocation faculty and staff training session on academic responsibility and best practices relevant to federal regulations pertaining to student attendance and withdrawal will be conducted. The anticipated completion date for the additional internal controls is August 31, 2021.

Should you have any questions regarding this matter, please contact Ronald Russo, Vice Chancellor for Business and Administrative Affairs, at (504) 762-3005.

Sincerely,

A handwritten signature in black ink, appearing to read "Larissa Littleton-Steib".

Larissa Littleton-Steib, Chancellor

cc: Ronald Russo, Vice Chancellor for Business and Administrative Affairs



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March 29, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Student Financial Assistance Borrower Data Reconciliation Requirement

Delgado Community College concurs *in part* with the finding "Noncompliance with Student Financial Assistance Borrower Data Reconciliation Requirement."

Delgado staff do perform, as per 34 CFR 685.300(b)(5), a monthly reconciliation of institutional records with Direct Loan funds received and Direct Loan disbursement records submitted to and accepted by the U.S. Department of Education. Delgado performs this monthly reconciliation between the institutional records in the Banner system, the U.S. Department of Education's Common Origination and Disbursement (COD), and the Daily G5 Draw Down reports. The College has used the SAS original file (the school's SAS file provided directly by COD on a monthly basis) imported into Banner for the monthly reconciliation process. However, in response to this audit finding, the College sought advisement from the U.S. Department of Education's COD branch. The COD has advised staff to request from COD the SAS Disbursement Detail on Demand Report instead of the SAS Disbursement Detail on Demand-Ad Hoc Report when reconciling financial aid ledgers and finance ledgers in the monthly reconciliation process, as this report provides the necessary adjustment information for audit purposes.

Moving forward and starting with the March 2021 reconciliation, Delgado has implemented a corrective action plan to improve the monthly reconciliation process and to satisfy the requirements for audit purposes. Specifically, the procedures outlined in the existing Delgado Policy #FA-003, *Financial Aid Reconciliation*, have been updated to specify that the monthly COD-SAS On Demand file will be the file used in the reconciliation process and will be compared with the Banner disbursement file and the G5 draw-down amounts to ensure the systems are balanced. The College's reconciliation team will continue to document the monthly reconciliation on the existing Financial Aid Reconciliation Recap Meeting Template Form, but will also ensure the required reconciliation documentation is attached for audit purposes. Management anticipates that this internal control will fully satisfy all audit requirements of 34 CFR 685.300(b)(5).

Should you have any questions regarding this matter, please contact Ronald Russo, Vice Chancellor for Business and Administrative Affairs, at (504) 762-3005.

Sincerely,

A handwritten signature in black ink, appearing to read "Larissa Littleton-Steib".

Larissa Littleton-Steib, Chancellor

cc: Ronald Russo, Vice Chancellor for Business and Administrative Affairs



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March 29, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Student Financial Assistance Enrollment Reporting Requirements

Delgado Community College concurs *in part* with the finding, *Noncompliance with Student Financial Assistance Enrollment Reporting Requirements*. The College does accurately and timely report changes in enrollment for students who have received Federal Pell Grant funds and/or Federal Direct Student Loans to the National Student Loan Data System (NSLDS) as required by federal regulations.

Management does concur that one student's graduation status was not updated accurately in the NSLDS, as this was due to a manual data entry error. This required a manual data entry as his record was rejected by NSC because the "G" (graduation) status could not be applied. The record was rejected with the following message: Enrollment has no eligible programs to update to "G." In this case, the file is standardly rejected and Registrar staff must manually make the correction. This was a simple data entry error, whereby the date of 12/1/2019 was input, leaving off the "7" from the correct date, 12/17/2019. This error has subsequently been corrected. As an internal control, the Registrar will ensure sole attention is given when manually correcting a large volume of rejected files.

Management does concur that one student's withdrawn status for Spring 2020 was not accurately reported to NSLDS. This student withdrew on 4/11/2020, but the date reported was 3/09/2020. This is an error caused by the job that is run to close a student's record. The student had dropped one class on 3/9/2020 and then dropped the remainder of all classes on 4/11/2020; however, when the job to close the student's record was run, the 3/09/2020 date was picked up instead of 04/11/2020.

The reason the system picked up this date is because the instructors for two of the courses entered a last date of attendance of 2/06/2020 and 2/13/2020. When the job is run, it reads the last dates of attendance instead of the date when the student withdrew. Since the first course was dropped on 3/9/2020 and did not have a last date of attendance noted, the system picked up this date as it is the oldest date of attendance of the three courses. In response, as an added internal control, Registrar staff will initiate a new internal error report, which will pull students who withdraw with dates of attendance to verify the effective withdrawal date. This report will afford staff with an opportunity to compare the last date of attendance and the withdrawal dates to verify the correct registration status date.

However, out of a total population of 3,440 changes in student enrollment status occurring during fiscal year 2020, these two students sampled out of 40 students represents a margin of error of only 5% of those sampled and .06% of the total population of changes. Thus, Delgado Community College deems these two errors not statistically significant enough to broadly conclude that the College does not have sufficient internal controls to accurately report changes in student enrollment to its third-party servicer, the National Student Clearinghouse (Clearinghouse), and to monitor the Clearinghouse to ensure that all enrollment status changes submitted to the Clearinghouse were accurately reported to the NSLDS.

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Page Two – Letter to Thomas H. Cole
March 29, 2021

Therefore, while the College will continue to enhance existing controls for timely and accurate reporting of student enrollment status changes in accordance with federal regulations as noted above, Delgado management deems these two errors not statistically significant, and thus more deserving of an audit recommendation, not an audit finding of non-compliance for the College. The anticipated completion date for the additional internal controls is April 5, 2021.

Should you have any questions regarding this matter, please contact Ronald Russo, Vice Chancellor for Business and Administrative Affairs, at (504) 762-3005.

Sincerely,



Larissa Littleton-Steib, Chancellor

cc: Ronald Russo, Vice Chancellor for Business and Administrative Affairs

Office of the Commissioner
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

June 16, 2021

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Certain Coronavirus Relief Fund Transactions

In response to your letter dated June 9, 2021, the Division of Administration, Office of the Commissioner (DOA) is submitting the following in response to the audit finding titled "Inadequate Controls over Certain Coronavirus Relief Fund Transactions."

DOA **does not concur** with the finding. Adequate controls were indeed established to insure that all state applications for coronavirus relief fund (CRF) reimbursement were thoroughly reviewed and that all expenditures reimbursed were allowable and properly documented prior to the transfer of appropriated CRF funds.

It is important to consider the unusual and unprecedented circumstances that existed in the state and across the nation when the CARES act was enacted and the state CRF program was created. The immediate goal was to provide direct emergency assistance to critical areas of state government that were directly and immediately impacted by the pandemic and that required financial assistance to maintain necessary operations.

The COVID-19 Crisis Began in March 2020

The first case of COVID-19 was confirmed in Louisiana on March 9, 2020. On March 13, Governor John Bel Edwards signed a Proclamation¹ to close all Louisiana public schools by March 16, 2020. As of March 22, 2020, the Governor issued a stay-at-home order², effective March 23, 2020, directing Louisiana residents to shelter at home and most non-essential businesses to close. All state office buildings were closed to the public; however, all essential state services and functions were ordered to remain fully operational. The Proclamation refers to the federal guidance³ issued by the Cyber and Infrastructure Security Agency (CISA) on March 19, 2020, as a source of guidance used to identify critical essential infrastructure. The CISA guidance, which was issued to support state and local government response to the pandemic, included law enforcement and corrections, and

¹ Attachment 1 - Proclamation Number JBE 2020 - 27

² Attachment 2 - Proclamation Number JBE 2020 - 33

³ Attachment 3 - CISA - Guidance on the Essential Critical Infrastructure Workforce

reiterated that this critical infrastructure has a “special responsibility in these times to continue operations.”

CARES Act is Enacted and Federal Relief Funds Are Transferred to the State

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES) was enacted. As part of the CARES Act, the Coronavirus Relief Fund (CRF) was created to aid state and local governments navigating the impact of the Coronavirus Disease 2019 (COVID-19) pandemic. The State of Louisiana received \$1.8 billion, of which over \$950 million was the state’s portion to be administered by DOA. The U.S. Treasury issued guidance on April 22, 2020 to provide more details related to the eligibility requirements for CRF funding.⁴ Louisiana, along with the other 49 states across the nation, was faced with interpreting the limited guidance provided, and with developing programs to distribute the emergency funding as soon as possible.

To assist states with administering the CRF funding, supplemental guidance was issued by the U.S. Treasury in the form of Frequently Asked Questions⁵ (FAQs). These FAQs gave broad discretion to states by providing that “**governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.**” DOA acted pursuant to this express grant of authority in evaluating the expenditures submitted by state entities for reimbursement, including those of concern to LLA in this proposed finding. Upon determining eligibility, DOA separately identified the nature of the documentation needed to support the expenditure requests.

State Leaders Assessed the Needs Across the State Resulting from COVID-19

As the administrator of CRF funds, DOA executive management, along with the Office of General Counsel, Office of Planning and Budget, and Internal Audit, collaborated to determine the most prudent policies and procedures for the expeditious distribution of CRF funds. Simultaneously, DOA, in connection with leaders throughout the Executive branch, as well as the Louisiana Legislature, identified the most critical needs for the state portion of the CRF funding. Consideration was given during the development of the Louisiana CRF programs to the eligibility requirements included in the initial US Treasury guidance. Specifically, in order to be eligible for reimbursement, the expenditures must be necessary expenditures due to the public health emergency, could not be included in the most recently approved budget as of March 27, 2020, and must be incurred between March 1, 2020 and December 30, 2020. The guidance also states that expenditures are eligible if they were budgeted but used for a significantly different purpose.

A number of critical state entities, including the Department of Public Safety, the Department of Corrections, the Louisiana Department of Health, and the University Systems throughout the state, were identified as entities facing new and/or significantly different expenditures necessary to adequately respond to the pandemic. DOA met with leaders of these entities to discuss their needs relative to the pandemic and to make recommendations to amend the budget. A preliminary presentation was made to the Appropriations Committee on May 4, 2020, and discussions continued. Final fiscal year 2020 appropriations of the state portion of CRF funding were made by

⁴ Attachment 4 – *Coronavirus Relief Fund – Guidance for State, Territorial, Local, and Tribal Governments, April 22, 2020*

⁵ Attachment 5 – *Coronavirus Relief Fund – Frequently Asked Questions, Updated as of May 4, 2020*

the Legislature through Act 255 of the 2020 Regular Legislative Session.⁶ The Legislature allocated \$146,218,086 in CRF funds to the Department of Corrections (DOC) for fiscal year 2020 through supplemental appropriations.

Correctional Facilities Nationwide Faced the Impacts of the Pandemic

The immediate impacts of the pandemic on prisons nationwide were expansive and significant. New challenges and public health guidelines significantly changed the day-to-day operations required to protect the health of both those in custody and those employed by the state, and to support public safety. Prison populations were deemed high risk due to the inability to socially distance, as well as the vulnerability of the population to COVID-19. On March 23, 2020, the US Centers for Disease Control and Prevention (CDC) issued *Interim Guidance on Management of COVID-19 in Correctional and Detention Facilities*⁷. The CDC stated that the guidance was issued “to ensure the continuation of essential public services and protection of the health and safety of incarcerated and detained persons, staff, and visitors.” In this interim guidance, the CDC outlined recommendations for correctional facilities in 3 categories – Operational Preparedness, Prevention, and Management of COVID-19.

On April 7, 2020, by Proclamation⁸, Governor Edwards excluded correctional institution personnel, as first responders, and health care providers from being eligible to utilize leave under the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act. This was necessary to ensure continuity of security and health care services throughout Louisiana’s prisons and youth facilities. Later, on May 8, 2020, the CDC published a focused Morbidity and Mortality Weekly Report – *Public Health Response to COVID-19 Cases in Correctional and Detention Facilities – Louisiana, March – April 2020*⁹ which further details the challenges of correctional facilities specifically in Louisiana. This report explains the COVID-19 Management Assessment and Response (CMAR) tool which was developed and deployed by Louisiana Department of Health and the CDC to assist correctional facilities with the new operational changes required during the pandemic.

The U.S. Treasury’s initial guidance and FAQs identify Public Safety and Public Health employees in a number of instances as categorically being COVID-19 related due to the essential function of these two groups in response to the public health emergency. In supplemental guidance included in the updated CRF guidance on September 2, 2020¹⁰, Treasury announced that, “as an administrative accommodation”, states may “presume that public health and public safety employees” are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Therefore, Treasury declared that the “entire payroll costs” of any public health employee or public safety employee (terms which Treasury broadly defines) can be reimbursed with CRF funds. The guidance further authorized for reimbursement “COVID-19 related expenses of maintaining state prisons and county jails, including as it relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.” Given the presumption that public safety and public health employees’ daily work activities are substantially dedicated to mitigating and responding to COVID-19, it was

⁶ Attachment 6 – Act 255 of the 2020 Regular Session of the Louisiana Legislature

⁷ Attachment 7 - CDC Interim Guidance on Management of COVID-19 in Correctional and Detention Facilities

⁸ Attachment 8 – Proclamation No. 2020-43 referencing the Families First Coronavirus Response Act

⁹ Attachment 9 - May 8, 2020, CDC Morbidity and Mortality Weekly Report – *Public Health Response to COVID-19 Cases in Correctional and Detention Facilities – Louisiana, March – April 2020*

¹⁰ Attachment 10 – *Coronavirus Relief Fund – Guidance for State, Territorial, Local, and Tribal Governments, Updated September 2, 2020*

reasonable and well within its discretionary grant of authority for DOA to conclude that the costs of maintaining and operating prisons and youth facilities are eligible for CRF reimbursement.

Administration of CRF Funding and Application for Reimbursement

The finding incorrectly states that DOA “did not thoroughly review certain state agency expenditures prior to approving reimbursement” and that “100 percent of non-payroll expenditures DOC submitted would be allowable.” DOA utilized the discretionary authority to make determinations and the presumption afforded by Treasury, along with the COVID-19 related challenges discussed above, to determine eligibility and the documentation required for each reimbursement. In order to maintain sufficient documentation and complete records of all disbursements of CRF funds, DOA, with the assistance of the Office of Technology Services (OTS), created an online application portal at LouisianaCARES.la.gov. All state agencies, including DOC, were required to submit documentation supporting the eligibility of the expenditures included in their applications for reimbursement submitted through the portal. All state entities, with the exception of the Legislative Auditor, submitted documentation as required, and responded to requests for explanation and additional support as needed.

The inclusion, for reimbursement purposes, of operating and maintenance costs for DOC was made in good faith based on the guidance available at the time. To incorporate an invoice-level, detailed review of all operating costs prior to reimbursing funds would have created undue and unbearable administrative burden for an agency already in the midst of a public health emergency. Allowing costs to be reimbursed categorically, i.e. operating expenditures, was the most prudent choice given the availability of detailed records for future examination. It was the policy of DOA to approve funds for transfer only after a complete review of the application and supporting documentation. Based upon DOA’s determination that the costs necessary to operate and maintain their facilities were reimbursable, DOC submitted substantial documentation, including system reports from the statewide accounting system, which DOA has access to, as support for these required expenses. These reports provide the type of expenditure, vendor, amount and date of each transaction, as well as the transaction number necessary to obtain additional documentation, if necessary.

Additionally, DOA made the determination, before the first application was received, that those entities that utilize the statewide accounting system would not be required to submit information that would unnecessarily duplicate the details that are held in the accounting system. When operating expenses are deemed eligible, for instance, summary level system reports for payroll and operating expenditures are sufficient, such that detailed receipts and invoices need not be submitted to DOA for review. State agencies maintain supporting documentation for transactions processed through the statewide accounting system and were informed that DOA at any time could request additional documentation, such as individual invoices, to further support the eligibility of an expenditure. Therefore, state agencies were placed on notice that full and complete records should be maintained. Policies and procedures related to the reimbursement of eligible expenditures were created to allow for the rapid but compliant distribution of funds for critical needs due to the pandemic. As part of the review, DOA discussed the expenditures with agency management, even prior to application, and reviewed the amounts, vendors, and payment dates on the reports. Reviewers were able to discuss any unusual expenditures to verify that payments were indeed for necessary operational activities.

Accordingly, it is DOA’s position that the application process, including the resulting archived and available documentation, for all recipients of CRF funds are sufficient to comply with the

requirements of the CARES Act and supports the existing eligibility determinations. DOA has maintained a dynamic approach to the administration of the CRF funds and has appropriately adjusted related procedures and eligibility determinations as new guidance was released throughout the pandemic. In the summer of 2020, DOA began evaluating the expenditures using more detailed guidance from the U.S. Treasury, as it became available, for the purpose of ensuring the state would not be required to return funds due to the lack of clarity of eligibility requirements. Notwithstanding this level of heightened scrutiny of reimbursement requests, the state entities that were appropriated CRF funds were instructed to continue to submit eligible expenditures into the portal such that the program overall will have excess eligible expenditures to support funds previously approved for reimbursement in the event a certain expenditure is later determined to be ineligible, either due to additional guidance or as a result of an audit. As of June 2020, DOA has received and approved eligible public safety payroll expenditures in excess of \$157 million and anticipates approving an additional \$215 million prior to the program end date.

Outstanding Request for Sufficient Documentation

As mentioned above, only one state entity, LLA, was able to bypass the policies and procedures set forth by DOA and received CRF funding without providing support adequate to determine eligibility and without an approved application. DOA reached out to LLA regarding these fund transfers and was advised of LLA's position that the Louisiana Legislature appropriated these funds to LLA, which gave LLA the authority to unilaterally drawdown the funds. If, in fact, this position is defensible, all state entities could submit proof of legislative appropriation and receive CRF funds without any further documentation. This would be untenable and contrary to the accountability requirements associated with Federal grant funding. In an effort to confirm LLA's claim that the appropriation itself is sufficient documentation, we contacted the U.S. Treasury and asked if the appropriation of CRF funds by a state legislature had an effect on eligibility under CARES. DOA was told that it has no effect at all.

LLA later provided a lone invoice to DOA for services not yet rendered, along with Act 311 of the 2020 Regular Session¹¹, as support for its drawdown of CRF funds totaling over \$2.8 million. When contacted to provide sufficient support to document eligibility, LLA advised DOA that the supporting documentation was being maintained in LLA's accounting system and the expenditures (payroll costs) are still being incurred. This lack of documentation is not consistent with what DOA requires of all other state entities and is not sufficient to support use of CRF funds. Furthermore, based on the finding referenced above, LLA would not approve of the level of documentation or the premature drawdown of funds if either involved any other state entity.

It is DOA's position that LLA should immediately remit all detailed supporting documentation that is sufficient to support the funds withdrawn without approval. Otherwise, LLA should return the funds until sufficient evidence to support compliance with Treasury guidance is available. As the administrator of the program, it is DOA's responsibility to determine eligibility by reviewing documentation to support the applicant's requests for reimbursement and this review must be performed prior to disbursement of funds.

Conclusion

Contrary to the finding referenced above, DOA established and implemented adequate controls over the CRF funds. The finding states that "DOA did not require DOC to submit support that each

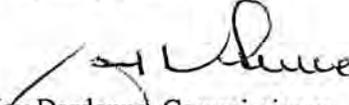
¹¹ Attachment 11 – Act 311 of the 2020 Regular Session of the Louisiana Legislature

expenditure incurred was a COVID-19 related expenditure”; however, as explained above, the reports submitted by DOC provided enough evidence to prove the expenditures were operating costs which were pre-determined to be eligible. The reimbursement of DOC operating costs was not the result of “inadequate controls” but of an informed management decision made during the development of the program with which LLA does not agree.

Beyond the circumstances explained herein, the eligibility of the expenditures questioned by LLA is now irrelevant. DOA determined that reimbursement files would be supplemented with additional eligible expenditures beyond state entities’ allocations due to the unprecedented nature of the CARES Act, the lack of detailed guidance available to states prior to receiving funding, and in anticipation of differing interpretations. LLA was made aware of this approach a number of times during the audit, as early as August 2020. Specifically related to DOC expenditures, DOA considered the lack of clarity related to operating costs compared to the clear and presumed eligibility of public safety payroll costs and began replacing reimbursed operating costs with eligible payroll expenditures. We did not adjust the FY 2020 files while LLA was in the process of reviewing them but rather determined it would be more appropriate to make necessary changes when the auditors’ review of the files was complete

Furthermore, this program remains open and active. The state continues to accumulate expenditures and will continue to make adjustments to the reimbursement files through December 31, 2021. Over \$372 million in eligible public safety payroll expenditures alone are available to replace any reimbursements deemed ineligible. The State of Louisiana is not at risk of having to return any CARES Act funding to the federal government.

Very truly yours,



Jay Dardenne, Commissioner
Division of Administration

Attachments referenced in management's response can be found by clicking [HERE](#).

Office of Community Development
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

October 23, 2020

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

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

In August 2015, OCD executed a Road Home close-out plan with HUD which formalized a partnership between the state and HUD to address noncompliance with the HAP. The agreement was completed with concurrence of both HUD's Community Planning and Development (CPD) and Office of Inspector General (OIG) sections. The plan calls for OCD to continue to follow its recapture policies and procedures, as well as for to annual monitoring of the program by HUD. Since 2016, HUD has performed four annual monitoring visits and has provided useful Technical Assistance; the reports from these visits have not included any findings. The annual monitoring visit for 2020 was cancelled due to COVID-19, with the next visit expected to be in April 2021.

Since the last LLA audit, OCD has reduced the amount of non-compliant grants by \$19.9 million while identifying an additional \$38,359 for a net reduction of \$19.8 million of non-compliant grants either through documentation of compliance or grant recovery.

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

Mr. Daryl G. Purpera
October 23, 2020
Page 2

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'P. Forbes', is written over the word 'Sincerely,'.

Patrick W. Forbes, P.E.
Executive Director

C: Jay Dardenne, Commissioner of Administration
Desiree Honoré Thomas, Assistant Commissioner of Statewide Services
Erin Sindelar, Internal Audit Administrator

Office of Community Development
Disaster Recovery Unit
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 16, 2020

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

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

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

OCD has allocated approximately \$649 million to the SRPP program to fund approximately 4,500 applicants and we maintain an ongoing monitoring process to promote compliance and continued existence of affordable housing. Consistent with the program's mission of preserving and expanding much needed affordable housing, OCD's primary focus for the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, i.e., creating and continuing affordable housing opportunities, as opposed to foreclosure and/or recapture of funds, and are, therefore, not subject to recapture by HUD.

In summary, as of June 30, 2020, the LLA has determined that 1,237 applicant files have been identified as noncompliant. Of these, 159 files have been determined to be uncollectible, leaving 1,078 files that are actively being addressed. Using the two tiers defined above, 397 files have not met a National Objective (per HUD's 2016 monitoring report discussed below), while the remaining 681 satisfied HUD requirements but are non-compliant with the State's program rules.

Mr. Daryl G. Purpera
December 16, 2020
Page 2

Regarding the first group, in June 2016, OCD, working with the Louisiana Housing Corporation (LHC) and the U.S. Department of Housing and Urban Development (HUD), identified 397 SRPP borrowers that did not meet a National Objective. OCD's Legal Section and LHC program staff have been communicating with non-compliant borrowers and evaluating proposed workouts. OCD sent default letters to and initiated recapture efforts on all borrowers. Each file is processed with a goal of either reaching compliance, securing repayment, or identifying another viable workout plan. As of June 30, 2020, of the 397 files identified, 73 borrowers have become compliant or repaid their loans, 18 borrowers have transferred their housing obligations to other compliant properties, and 27 have been determined uncollectable for various reasons.

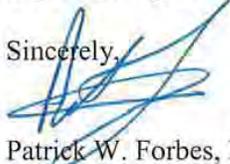
The 681 remaining files identified by the Louisiana Legislative Auditor (LLA) as non-compliant have met a National Objective and have satisfied HUD's requirements and, as such, are not subject to repayment to HUD; OCD's compliance and repayment efforts relating to the state imposed continuing requirements of the program are ongoing.¹ The optimal outcome of these efforts is the continued provision of affordable housing through compliance.

In conclusion, OCD and LHC will continue the efforts to recover those loans determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD will also continue to assist rental property owners to become compliant and to resolve any program compliance issues, thus increasing available affordable rental housing and reducing or eliminating the need to recapture funds from rental property owners, where appropriate.

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

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

Sincerely,



Patrick W. Forbes, P.E.
Executive Director
Office of Community Development

C: Jay Dardenne, Commissioner of Administration
Desirée Honoré Thomas, Assistant Commissioner of Statewide Services
Erin Sindelar, Internal Audit Administrator

¹An important note with respect to these files is that since there have been periods of compliance, a portion of each loan is forgiven, reducing the amount outstanding and collectible on the loan.

Office of Finance and Support Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 22, 2020

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

Dear Mr. Purpera:

The Office of Finance and Support Services (OFSS) appreciates the opportunity to respond to the finding titled, Inaccurate Annual Fiscal Reports, resulting from the fiscal year ending June 30, 2020 Executive Department financial audit.

The errors that occurred in the Annual Fiscal Report (AFR) for the Executive Department were due to the misclassification of new leases and an initial overstatement of lease revenues on the Division of Administration's (DOA) AFR; and the overstatement of operating expenditures on the Office of Technology Services' (OTS) AFR.

Upon correcting the classification of the new DOA leases in the note disclosure from operating leases to lessor leases within the DOA AFR, OFSS obtained subsequent financial information relative to these leases indicating that amounts previously identified and reported as lease revenue in the Office of Statewide Reporting and Accounting Policy (OSRAP) AFR portal were inaccurate. OFSS immediately requested that OSRAP open the AFR portal so that the correction could be made to the AFR. As both corrections have been made, OFSS will ensure the leases are properly classified and the amounts are verified prior to submission into the OSRAP AFR portal for FYE 21 and going forward.

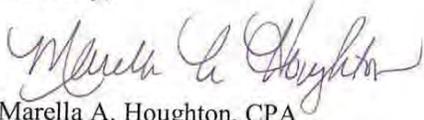
After reviewing the actuarial report, OFSS identified necessary adjustments that should have been made to the OTS AFR for Pension Liability and OPEB Obligation. These adjustments were erroneously applied to the Beginning Net Position resulting in an overstatement in Operating Expenses. Upon preparing the FYE 21 AFR for OTS, OFSS will ensure that adjustments are properly applied.

The adjustment presented that is necessary for proper presentation of the Executive Office financial statements in the fiscal year ending June 30, 2020 CAFR for the State of Louisiana has been accepted and made by OSRAP.

Daryl Purpera, Legislative Auditor
December 22, 2020
Page 2

Thank you for your team's commitment to high standards and professionalism in working with OFSS during the audit. If you have any questions or need additional information, please contact Judith Jackson, Director of Financial Reporting, via email at judith.jackson@la.gov or by telephone at (225) 342-5280.

Sincerely,



Marella A. Houghton, CPA
Deputy Undersecretary

Cc: Jay Dardenne, Commissioner of Administration
Barbara Goodson, Deputy Commissioner
Desireé Honoré Thomas, CPA, CGMA, Assistant Commissioner
Randy Davis, CPA, Assistant Commissioner
Erin Sindelar, CPA, Internal Audit Administrator
Yvette Beamon, Audit Manager, Internal Audit
Lindsay Schexnayder, CPA, Director of OSRAP
Judith Jackson, Director of Financial Reporting

Office of Finance and Support Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 21, 2020

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

Dear Mr. Purpera:

The Office of Finance and Support Services (OFSS) appreciates the opportunity to respond to the finding titled, Inaccurate Annual Fiscal Reports, resulting from the fiscal year ending June 30, 2020 Office of Group Benefits (OGB) financial audit.

The Annual Fiscal Reports (AFRs) for the OGB are uniquely formatted to meet the specific reporting requirements relative to this industry and type of fund. The "Submitted" AFR for the OGB was remitted through the Office of Statewide Reporting and Accounting Policy's (OSRAP's) AFR portal utilizing the recently updated AFR workbook that is maintained as the supporting documentation for both the "Submitted" OGB AFR and the "Agency Other Post-Employment Benefits (OPEB)" financial information, which is presented to OSRAP manually.

An error was made in the recording and reporting of a unique transaction relative to rebates processed in the 13th period, which resulted in a net understatement of the ending fund balance. OFSS is currently in the process of updating its policies and procedures for properly recording rebates.

The reversal of a roll-up journal entry resulted in a miscalculation of the amounts for subsidy and rebate receivables, causing incorrect amounts and an erroneous manual entry into the CAFR AFR portal. Although there are multiple levels of supervisory review of the OGB AFR, OFSS will emphasize added review of journal entries and CAFR AFR portal entries for subsequent years.

Additionally, the manual reversal of prior year audit adjustments to balance the beginning fund balance to the OSRAP AFR portal were omitted from the supporting roll-up of the "Submitted" AFR, which resulted in a net understatement of the ending fund balance. OFSS is currently working toward a system of documenting and applying these adjustments so that the beginning fund balance on the "Submitted" AFR and the OSRAP AFR portal are in balance when beginning the preparation of the FYE 21 OGB AFR.

Daryl Purpera, Legislative Auditor
December 21, 2020
Page 2

A reconciliation for the ISIS AFS numbers included in the AFR workbook and in the “Agency” AFR are completed back to the supporting schedules. OFSS will review AFR workbook, supporting documentation, and the data utilized to provide for a more comprehensive reconciliation process to be in place at the onset of preparing the FYE 21 AFRs.

The adjustments presented to OFSS that are necessary for proper presentation of the OGB financial statements in the fiscal year ending June 30, 2020 CAFR for the State of Louisiana have been accepted and made by OSRAP.

Thank you for your team’s commitment to high standards and professionalism in working with OFSS and OGB during the audit. If you have any questions or need additional information, please contact Judith Jackson, Director of Financial Reporting, via email at judith.jackson@la.gov or by telephone at (225) 342-5280.

Sincerely,



Marella A. Houghton, CPA
Deputy Undersecretary

Cc: Jay Dardenne, Commissioner of Administration
Barbara Goodson, Deputy Commissioner
Desireé Honoré-Thomas, CPA, CGMA, Assistant Commissioner
Randy Davis, CPA, Assistant Commissioner
Erin Sindelar, CPA, Internal Audit Administrator
Anthony Hamilton, Audit Manager, Internal Audit
David Couvillon, OGB Chief Executive Officer
Lindsey Schexnayder, CPA, Director of Management and Finance
Judith Jackson, Director of Financial Reporting

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

February 5, 2021

VIA E-MAIL ONLY

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

Re: Inadequate Controls over Billing for Behavioral Health Services

Dear Mr. Purpera:

On behalf of the Louisiana Department of Health (LDH), I acknowledge receipt of your correspondence dated January 26, 2021, in regards to your office's findings and recommendations related to Inadequate Controls over Billing for Behavioral Health Services. The LDH also appreciates the opportunity to address each separate finding and recommendation presented in your report. Along those lines, please allow this correspondence to serve as the LDH official response thereto.

The Louisiana Department of Health's (LDH) response to the Louisiana Legislative Auditor's finding is shown below and delineated along the three "sub-findings" detailed in your office's report.

Sub-finding 1 - Use of incorrect procedure and modifier codes
Sub-finding 2 - Payments not made in accordance with the SBHS fee schedule
Sub-finding 3 - Add-on services paid without required primary service

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

LDH Response:

LDH does not concur with this recommendation.

Use of incorrect procedure and modifier codes

LDH holds the Managed Care Organizations (MCOs) accountable for implementing necessary claim system edits, as identified in Section 17.2.7. of the current contracts between Bureau of Health Services Financing (BHSF) and each individual MCO, and between Office of Behavioral Health (OBH) and Magellan Complete Care of Louisiana. Required edits include:

Mr. Daryl G. Purpera, CPA, CFE
Inadequate Controls over Billing for Behavioral Health Services
February 5, 2021
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- Confirming eligibility on each member
- Validating member names
- Validating unique member identification numbers
- Assuring that dates of services are valid
- Evaluating claims for medical necessity
- System determination as to whether a covered service required prior authorization and if so, whether the MCO granted such approval
- Identification of claims that are exact duplicates of a claim previously submitted to the same MCO
- Ensuring that the system verifies that a service is a covered
- Ensuring the patient is eligible
- Ensuring the provider is eligible to render the service and has not been excluded from receiving Medicaid payments
- Ensuring that the System shall evaluate claims for services provided to members to ensure that any applicable benefit limits are applied.

Further the MCOs must incorporate all National Correct Coding Initiative (NCCI) edits to applicable claims, as well as have the ability to update national standard code sets such as Current Procedural Terminology(CPT)/ Healthcare Common Procedure Coding System (CPT/HCPCS), International Classification of Diseases Codes (ICD-10-CMS), and move to future versions as required by CMS or LDH. In order to meet these requirements, the MCOs implement a variety of edits that are not dependent on the use of modifiers, including the use of information readily available through interfaces with their provider enrollment and service authorization data. The MCOs are also required to perform internal audit reviews to confirm claim edits are functioning properly.

Additionally, the MCOs have multiple systems that interface with their claims processing systems in order to validate claims based on information such as the provider's specialty, which is validated during credentialing, and the member's age on the date of service. This is the most effective way for the MCO to adjudicate the claims while reducing administrative burden and preventing provider abrasion. This results in the MCO not being dependent upon modifiers, which may or may not be valid, to process and pay these claims as clean, rather than denying and requiring unnecessary resubmission.

Payments not made in accordance with the SBHS fee schedule

System edit checks are a critical function of ensuring the appropriateness of claims payments. However, these edits and functions should not conform to the standard Medicaid fee schedule in that this would interfere with the requirement to be adaptable to continuously changing provider specific agreements, out of network agreements, recipient specific agreements, in addition to the accommodation of all of the nuances related to billing and payment methodologies required and/or allowed in contract.

Mr. Daryl G. Purpera, CPA, CFE
Inadequate Controls over Billing for Behavioral Health Services
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Page 3

In reality, claims adjudication systems are incapable of accounting for every variable in a managed care environment that not only encourages, but requires, flexibility related to alternative payment methodologies such as incentivizing providers in rural and other areas with limited access to necessary services; in response to individual client cases in order to ensure that their person-centered medical needs are met; and defining payment rates based on outcomes and performance, versus volume.

While the managed care entity's independent claims system can accommodate a number of edits, an encounter repository system such as Medicaid's Data Warehouse is further limited as it would be impossible to implement uniform edits across multiple managed care entities which pay varying rates, offer varying services, hold unique provider specific agreements and offer provider specific incentives.

Medicaid's Managed Care model places emphasis on efficacy and efficiency, which may not necessarily align with hard coded claims logic across multiple populations, providers and patients' varying medical needs. However, LDH will continue to review best practices related to the independent claims processing systems of MCOs, and ensure compliance with and, as needed, development of, contract language to ensure due diligence on their part.

It would be inappropriate for LDH to limit encounter acceptance to only those encounters that are in alignment with the Medicaid fee schedule. While the MCOs are required to provide all of the services listed on the Medicaid fee schedule, they are neither limited to the services listed, nor the rates. Section 9.2 of the current MCO contract requires MCOs to provide reimbursement for defined core benefits and services provided by an in-network provider at a rate of reimbursement that is no less than the published Medicaid fee-for-service rate in effect on the date of service or its equivalent, unless mutually agreed to by both the plan and the provider in the provider contract. Therefore, the fee schedule does list the minimum reimbursement rates, as well as the minimum array of services, but LDH cannot implement edits to account for all instances of an MCO operating outside of these basic requirements.

MCOs may offer additional benefits and rates that are outside the scope and fee of core State Plan benefits and services to individual members on a case-by-case basis, based on medical necessity, cost-effectiveness, the wishes of the member and/or member's family, the potential for improved health status of the member, and functional necessity. In fact, MCOs are required to have Value Based Purchasing Strategic Plans based on the national Health Care Payment Learning and Action Network (HCP-LAN) Alternative Payment Method Framework. The development, maintenance and implementation of this plan is incentivized via a 1 percent withhold by LDH of the MCO's capitation payments as a further effort toward the improvement of quality, health outcomes and the implementation of value-based payments, versus a traditional fee-for-service model. Medicaid programs that are operated under a Managed Care model uniquely afford MCOs the ability, and responsibility to negotiate

Mr. Daryl G. Purpera, CPA, CFE
Inadequate Controls over Billing for Behavioral Health Services
February 5, 2021
Page 4

rates with providers in order to ensure that contractual requirements related to access and quality are met. In addition to offering incentivized rates to increase access, MCOs also have the ability to cover services and rates not included on the fee schedule in order to implement sub-capitation provider payment models, provide physician incentive payment plans, incentivize utilization of certain interventions and adjust payment levels based on outcomes and performance. Per their contracts, MCOs are further specifically instructed to develop capacity for enhanced rates or incentives to behavioral health clinics to employ primary care providers in a psychiatric specialty setting in an effort to monitor the physical health of patients and improve the integration of behavioral and physical healthcare.

All of the above listed payment methodology options are also taken into consideration in the rate development process. In Louisiana, MCOs are paid under a risk based arrangement using an actuarially sound per member per month (PMPM) rate. These PMPM payments are subject to the federal rules in 42 CFR 438 which do not require the use of FFS limits, nor a direct correlation between the rates and encounter data or MCO reporting. Rather, these resources are all analyzed in consideration of the expectation that the MCOs manage utilization and cost while ensuring an effective and efficient service delivery system. Utilization trends and the expected impact of managed care on utilization of the various types of services, is applied to these varying sources of data, including consideration of managed care savings assumptions and managed care efficiency adjustments, third party liability payments and the MCOs' administration and overhead costs.

Add-on services paid without required primary service

LDH did a preliminary review of the 47 encounters for add-on therapy services that did not appear to be accompanied by an encounter for the primary office visit. In consulting with one MCO, as a sample, they were able to confirm that the primary visits were billed and paid. We will be addressing the remaining encounters with the other managed care entities to ensure that the office visit did occur and was billed. In the event that the MCOs cannot confirm, the additional service will need to be billed and paid out to the provider, or the stand alone service will need to be billed instead. As only a few providers are involved, OBH will work closely with the MCOs to remedy any errors within this category over the next 15 business days and to ensure provider education is offered, if warranted.

Corrective Action Plan

While LDH will not be implementing a CAP to include implementing encounter edits, as recommended by the LLA, LDH is cognizant of the fact that post-payment reviews are a critical component of this payment model. Numerous reviews of behavioral health claims and encounters have been and continue to be conducted by the

Mr. Daryl G. Purpera, CPA, CFE
Inadequate Controls over Billing for Behavioral Health Services
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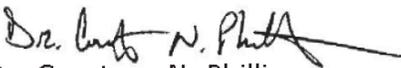
Surveillance and Utilization Review Subsystem Unit (SURS), the Unified Program Integrity Contractor (UPIC) and the MCOs to ensure that claims are paid appropriately. These reviews are far more in-depth than what can be accomplished by data analytics alone and allow for consideration of the flexibility necessary for successful implementation of a managed care program. Additionally, LDH provides the MCOs with the records identified by the LLA via this, as well as other audits, so they can research the claims in order to validate whether or not they were paid appropriately. While Program Integrity has already begun to receive feedback, it is still under review by the MCOs and by the Department. Once we have isolated the portion of the claims identified in the finding that were, in fact, processed inappropriately, we will work with the MCOs to identify any areas in their claims review and monitoring process that can be improved upon. In order to accomplish this, OBH will also be establishing and leading a recurring workgroup with the MCOs and Magellan as an ongoing preventative effort relative to these types of issues.

Outside of the specific edits that LDH is able to implement appropriately, we have also elected to contract with a third party for the provision of CMS's optional External Quality Review (EQR) Protocol 4 - Validation of Encounter Data Reported by the MCO or PIHP. Though not required, we've tasked our contractor with reviewing the MCO's Information Systems Capabilities Assessments and analyzing encounter data validity.

Finally, we have two additional safeguards in place that are intended to prevent payment of excessive PMPM rates to the MCOs. The first being the ability of LDH, per the contract, to adjust rates when there are changes to core benefits, services or Medicaid populations, as well as based on Legislative appropriations or budgetary constraints. Secondly, the MCOs are held to a minimum Medical Loss Ratio (MLR) on an annual basis. This MLR requires that their costs for health care benefits and services must account for at least eighty-five percent (85 percent) of their total PMPM revenue. If the MCO does not meet this threshold, they must refund LDH the difference.

You may contact Karen Stubbs, OBH Assistant Secretary by telephone at (225) 342-1435 or by e-mail at karen.stubbs@la.gov with any questions concerning this matter.

Sincerely,


Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

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

VIA E-MAIL ONLY

December 10, 2020

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

Re: Inadequate Controls over Consideration of Lottery Winnings for Medicaid Eligibility

Dear Mr. Purpera:

Thank you for the opportunity to respond to the audit finding that will also be subsequently included in the Single State Audit. The Bureau of Health Services Financing, which is responsible for the administration of the Medicaid program in Louisiana, is committed to ensuring the integrity of the Medicaid eligibility determination process through appropriate management controls.

We reviewed the finding and provide the following response to the recommendation documented in the report.

Finding: LDH did not have adequate controls to ensure compliance with federal requirement over consideration of lottery winnings in [Modified Adjusted Gross Income] MAGI-based eligibility determinations for the Medicaid program.

Recommendation: LDH should ensure that lottery and all other qualified lump sum incomes are considered as part of MAGI-based eligibility determinations as required by federal regulations.

LDH Response: LDH concurs with the finding and recommendation. LDH continuously works to strengthen its eligibility determination processes and has implemented the following corrective action plan to ensure compliance with federal regulations:

- In December 2019, LDH enhanced the Louisiana Medicaid Eligibility Determination System (LaMEDS) to (1) capture lottery winnings or qualified lump sum income via the online Medicaid application, (2) update MAGI-based income counting

Mr. Daryl G. Purpera
Inadequate Controls over Consideration of Lottery Winnings for Medicaid Eligibility
December 10, 2020
Page 2

methodologies, (3) calculate periods of Medicaid ineligibility for recipients who are qualified lottery and/or other lump sum payments prizewinners, and (4) provide the required decision notice language.

- In April 2020, LDH updated its Medicaid Eligibility Manual policy to include the income counting requirements for qualified lottery and other lump sum payments.
- In June 2020, LDH developed training related to qualified lottery and qualified lump sum winnings for its Medicaid field staff.
- In August 2020, LDH entered into a Data Sharing Agreement with the Louisiana Lottery Corporation for the sharing of lottery prizewinner information for the purposes of eligibility determinations.
- In late September 2020, LDH resumed income verification checks at application and renewal, no longer accepting self-attestation.
- In October 2020, LDH received a list of lottery prizewinners with winnings of \$80,000 or greater claimed between the dates of January 1, 2020 and September 30, 2020. The Medicaid Recipient Fraud Investigations Unit has developed procedures and begun review of lottery prizewinner data.
- Beginning December 2020, LDH's Program Integrity Section, Eligibility Program Operations Section, and Eligibility Field Operations Section will coordinate in developing and finalizing processes for the receiving, reviewing, and tracking of lottery prizewinner data. Additionally, LDH will finalize processes to identify Medicaid recipient prizewinners, compare lottery data to the recipient's self-attested information, and update MAGI-based income data collection in the LaMEDS system.
- During the COVID-19 public health emergency period, LDH will continue to track Medicaid recipient prizewinners. Once the public health emergency ends, LDH will conduct re-determinations of eligibility for those recipients, and, if necessary, will take appropriate actions. LDH anticipates that its corrective action plan will be completed six months after the designated end date of the public health emergency period.

Mr. Daryl G. Purpera
Inadequate Controls over Consideration of Lottery Winnings for Medicaid Eligibility
December 10, 2020
Page 3

Rebecca Harris, Interim Medicaid Deputy Director for Eligibility, serves as the lead on this matter. If you have any questions or concerns regarding the Department's response and/or corrective action plan, please contact Ms. Harris by email at Rebecca.Harris@la.gov or by telephone at 225-342-2907.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. N. Phillips", with a stylized flourish at the end.

Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

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

VIA E-MAIL ONLY

February 10, 2021

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

Re: Inadequate Controls over Monitoring of Abortion Claims

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated January 28, 2021, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to monitoring of abortion claims. LDH appreciates the opportunity to provide this response to your findings.

Finding: For the second consecutive year, the Louisiana Department of Health (LDH) did not have adequate controls to ensure compliance with federal regulations prohibiting the use of federal funding for abortion claims.

Recommendation - LDH should complete its current claims review and continue on-going monitoring of encounter claims for Medicaid and CHIP recipients to ensure compliance with federal regulations regarding funding of prohibited abortions claims.

LDH Response:

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

However, LDH does concur with the recommendation provided. LDH will complete the current review of claims, and will continue on-going monitoring as mentioned in the recommendation.

LDH asserts its controls to ensure compliance with federal regulations prohibiting the use of federal funding for abortion claims are in place and

Mr. Daryl G. Purpera, CPA, CFE
Inadequate Controls over Monitoring of Abortion Claims
February 10, 2021
Page 2

effective. Furthermore, LDH does not have any evidence abortion claims did not meet the exception criteria were paid within managed care and fee for service (FFS) based on federal requirements.

As part of its monitoring controls, LDH obtains a report entitled "End of Pregnancy" from the managed care organizations (MCOs) as a mandatory reporting requirement. This report provides documentation on the number of pregnancy terminations and also provides specifics on the procedure/event that led to the termination. LDH uses this report as part of its plan to improve the handling of these claims.

Additionally, the department has implemented a post payment review process using FFS and MCO reporting, which includes the time period in question. The post payment review has become part of the monthly Compliance Monitoring Procedures for Limitations on Abortions. The majority of payments in question have been reviewed and no prohibited abortions are identified at this time.

LDH has completed the FFS review using the No. MW-M-48 Monthly Report On Abortions By Race And Gender from this year and last year, including all of fiscal year 2020 (July 2019 to June 2020), for induced abortions.

All MCOs are required to submit information related to claims paid for induced abortions on the monthly 137 report, Elective Abortion Report tabs. The information on these reports is reviewed monthly for compliance and will continue to be reviewed. Additionally, LDH is nearing completion of the review for MCO reported payments made prior to the information being captured on the monthly 137 report. To finalize its review, LDH has requested MCO records by Friday, February 12, 2021, for claims pending review and expects to have the review completed by March 5, 2021.

You may contact Michael Boutte, Medicaid Deputy Director by telephone at (225) 342-0327 or by e-mail at michael.boutte@la.gov with any questions concerning this matter.

Sincerely,



Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

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

VIA E-MAIL ONLY

March 3, 2021

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

Re: Inadequate Controls Over Service Providers with Closed Enrollment

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated February 11, 2021, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to inadequate controls over service providers with closed enrollment. LDH appreciates the opportunity to provide this response to your findings. Along those lines, please allow this correspondence to serve as the LDH official response thereto.

The Louisiana Department of Health's (LDH) response to the Louisiana Legislative Auditor's finding is shown below and is delineated along the two "sub-findings" detailed in your office's report.

Sub-finding 1 – Subfinding Related to Medicare Crossovers
Sub-finding 2 – Subfinding Related to Licensing Retroactive Closures

Finding - The Louisiana Department of Health (LDH) paid \$287,617 (190,302 federal funds and 97,315 state funds) in fiscal years 2016 through 2020 for claims with service dates occurring after the service providers were no longer enrolled. LDH lacked adequate procedures to ensure claims are only paid for service dates in which the service provider is enrolled in Medicaid.

Recommendation -

LDH should develop and implement procedures to ensure claims are only paid for dates of service during time periods in which the provider was enrolled in the program. In the cases of retroactive closures, LDH should

Mr. Daryl G. Purpera, CPA, CFE
Inadequate Controls Over Service Providers with Closed Enrollment
March 3, 2021
Page 2

develop and implement procedures to consider and address, as necessary, any claims already paid during that retroactive closure period.

LDH Response -

LDH concurs with the finding and recommendation and offers the following responses relative to each sub-finding under this recommendation.

Medicare crossovers

Under this finding, there was an identified sub-finding relative to Medicare crossover claims where the auditor identified that the rendering and/or ordering provider on a paid Medicaid claim was not enrolled in Medicaid on the date of service. When Medicare crossover claims are adjudicated, the billing provider's Medicaid enrollment is confirmed as part of claims editing but the rendering and/or ordering providers on the claim are not checked for enrollment. The providers noted in the audit finding were actively enrolled in Medicare on the service dates noted by the audit; however, LDH concurs the rendering and/or ordering providers were not checked for enrollment in Medicaid on the service dates being billed.

Licensing retroactive closures

LDH concurs that the providers noted in the audit finding had enrollment end dates applied retroactively by LDH; however, this was a result of licensing appeals with retroactive terminations and is outside the control of LDH. Licensing boards will make effective dates of their terminations retroactive. Once a provider's appeals have exhausted with the licensing board and the appeal is upheld, the licensing board will issue the final decision with a retroactive effective date of the termination based on when the appeal began. LDH is not notified until the appeal is upheld and final but recognizes the retroactive date of the license termination. The provider is then disenrolled with the corresponding retroactive closure date by LDH as provided by the licensing board. As a result of the retroactive termination by the licensing board, LDH had already paid for services dates during the appeal period.

Corrective Action Plan -

Medicare crossovers

LDH will update the claims and encounter editing protocols to check that the ordering, rendering, and prescribing providers are enrolled in Medicaid and eligible for Medicaid payment prior to adjudication. This update will take approximately six months to complete, targeting end of August 2021. LDH

Mr. Daryl G. Purpera, CPA, CFE
Inadequate Controls Over Service Providers with Closed Enrollment
March 3, 2021
Page 3

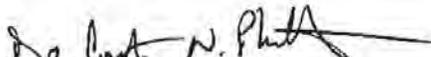
will also review the Medicare crossover claims on the list provided by LLA for possible recoupment based on what is permitted by the Surveillance and Utilization Review Subsystem (SURS) rule.

Licensing retroactive closures

LDH will perform quarterly data analysis to identify paid claims and encounters with dates of service after an enrollment closure date. Identified claims and encounters will be reviewed to determine if recoupment should be pursued. This process will be implemented by the end of March 2021 with the next quarterly data run performed in April 2021. LDH will also review the list provided by LLA with a licensing issue for possible recoupment based on what is permitted by the SURS rule.

You may contact Jarrod Coniglio, Medicaid Program Integrity Section Chief by telephone at (225) 219-4150 or by e-mail at jarrod.coniglio@la.gov with any questions concerning this matter.

Sincerely,


Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

March 1, 2021

VIA E-MAIL ONLY

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

Re: Waiver Services Providers

Dear Mr. Purpera:

On behalf of the Louisiana Department of Health (LDH), Office for Citizens with Developmental Disabilities (OCDD) and Office of Aging and Adult Services (OAAS), I acknowledge receipt of your correspondence dated February 1, 2021, in regards to your office's findings and the recommendation related to Inadequate Controls over Waiver Services Providers. LDH, OCDD and OAAS also appreciate the opportunity to address the findings and the recommendation presented in your report. Along those lines, please allow this correspondence to serve as the LDH official response thereto.

Finding - For the ninth consecutive year, the LDH paid Medical Assistance Program (CFDA 93.778, Medicaid) Home and Community-Based Services (HCBS) claims for the New Opportunities Waiver (NOW), Residential Options Waiver (ROW), and Community Choices Waiver (CCW) for waiver services that were not documented in accordance with provider manuals.

The LDH response to the Louisiana Legislative Auditor's finding is shown below and delineated along the four "sub-findings" (two sub-findings for OCDD and two sub-findings for OAAS) detailed in your office's report.

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Oversight of Behavioral Health Provider Requirements
March 1, 2021
Page 2

OCDD -

Sub-finding 1 - For 38 claims for three recipients, the waiver services provider did not provide documentation to support deviations from the approved plan of care (POC).

LDH/OCDD Response to Sub-finding 1 – LDH/OCDD concurs schedules were not followed exactly as written in the POC. However, LDH/OCDD does not agree with the LLA’s assessment that providers cannot substantiate, and auditors cannot verify, the deviations were recipient-driven and person-centered as required.

Sub-finding 2 - For five claims for one recipient, auditors were unable to determine if a deviation from the POC occurred because timesheets/EVV documentation and units billed were not consistent. Provider could not provide explanation or documentation to explain why EVV documentation did not match units billed.

LDH/OCDD Response to Sub-finding 2 – LDH/OCDD concurs with this sub-finding that the auditor found some inconsistencies with the manual time sheets the staff completed and the Electronic Visit Verification System (EVV) clock ins/clock outs for the provider referenced in this sub-finding. OCDD Management contacted the provider and determined the provider only billed for the EVV time, and when asked about the difference between the manual entries and EVV time, the provider informed OCDD they are very cautious about only billing time for which they can account. The provider asserted if an individual staff person manually signs in and either forgets to sign in, or is unable to sign in with EVV, the provider will not count the manual sign in when billing unless the staff person is able to explain and document to administrative staff the reason they did not sign in with EVV. OCDD stressed to the individual receiving services, as well as the individual’s caretaker and provider staff, the importance of accurate documentation.

OAAS -

Sub-finding 3 - For two claims for one recipient, the waiver services provider did not provide adequate documentation to support billed services. These claims total \$1,035 (\$756 federal funds and \$279 state funds) and are considered questioned costs.

LDH/OAAS Response to Sub-finding 3 – LDH/OAAS concurs that documentation in progress notes was insufficient. LDH/OAAS reviewed the two claims and found that though services were authorized and billed correctly for hours worked, documentation in progress notes of tasks performed was insufficient. There was no negative impact on the health and welfare of the participant and no negative financial impact on the state.

Mr. Daryl G. Purpera, CPA, CFE
Oversight of Behavioral Health Provider Requirements
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Sub-finding 4 - For 14 claims for two recipients, the waiver services provider did not provide documentation to support deviations from the approved POC. According to the CCW provider manual, significant deviations must be documented. Significant is not defined. Errors noted were deviations of thirty minutes or more.

LDH/OAAS Response to Sub-finding 4 – LDH/OAAS concurs that deviations from the POC were not documented according to policy. LDH/OAAS notes that this sub-finding did not result in any negative financial impact to the State. Our review of the cited claims confirmed all services billed and paid were appropriately authorized and delivered and documentation did confirm service delivery. Furthermore, though the reasons for deviations from the POC were not documented according to policy, the deviations did not have a negative impact on service delivery or the health or welfare of the participants.

LDH/OAAS will update the CCW provider manual regarding documentation requirements when there is significant deviation from the Plan of Care (POC). LDH/OAAS will also implement a risk-based quality assurance process using data from the Electronic Visit Verification (EVV) system.

LDH Response to finding - Inadequate Controls over Waiver Services Providers -

LDH/OCDD/OAAS partially concurs with the finding of inadequate controls over waiver service providers.

LDH/OCDD/OAAS asserts that there are sufficient controls over waiver service providers to prevent financial harm to the state and harm to the health and welfare of participants. LDH has implemented the geo-coded Electronic Visit Verification (EVV) system, which only allows providers to bill for time that is actually worked. Through EVV, the LDH data contractor, Statistical Resources, Inc. (SRI), captures both the location and time when a worker clocks in and clocks out. SRI also uses algorithms that block overlapping services and prevent two workers from billing on a single individual at the same time or one worker for billing for two individuals at different locations at the same time. SRI programming also identifies worker on the Louisiana Adverse Action List and blocks billing for that worker if there is a finding. Also, for individuals in the OCDD NOW program, the system ensures the NOW rules are followed for individuals attending the Employment/Day Care programs, and blocks staff from working over 16 hours in a 24-hour period.

Additional checks and balances to ensure sufficient financial and safety controls include:

- Support coordinators contact participants at least monthly to check on participants and ask questions regarding service delivery and care;

Mr. Daryl G. Purpera, CPA, CFE
Oversight of Behavioral Health Provider Requirements
March 1, 2021
Page 4

- Waiver services are subject to both prior and post authorization by Statistical Resources, Inc. (SRI) before claims can be filed and payments made to providers;
- The LDH Program Integrity Section investigates instances of possible fraud;
- Gainwell Technologies (formerly DXC/Molina) runs random audits on provider agency services as well as audits on agencies where there may be a problem; and
- The Attorney General's Office Medicaid Fraud Control Unit (MFCU), investigates complaints of fraud, waste, and abuse.

As outlined above, LDH/OCDD/OAAS works cooperatively with all of the above mentioned departments/agencies in making sure the participants receive necessary services in a safe manner.

LDH does partially concur with LLA findings regarding insufficient progress note documentation by direct support workers. In instances cited by the LLA, provider agency workers failed to fully document tasks performed and failed to document deviations from the flexible schedule outlined in the Plan of Care.

Recommendation - LDH should ensure all provider manuals for waiver services are enforced, including documentation to support claims and evidence deviations from the approved POC meet the needs of the recipient. LDH should also consider additional provider training regarding documentation requirements.

LDH Response – LDH concurs with this recommendation.

Corrective Action Plan

LDH will continue to work with providers to review all regulatory and program requirements for their respective programs. LDH/OCDD/OAAS will also review and update waiver provider manuals as pertains to documentation requirements and deviations from Plan of Care.

LDH/OCDD/OAAS will furthermore implement a new, risk-based quality assurance process using EVV data to target training, technical assistance, and remediation where it is most needed. This process will utilize data from the EVV system to identify areas of provider noncompliance with POC as well as other areas deemed important for further review by program staff.

As regards these specific findings, OCDD has already taken action to explain to the providers cited in sub-finding 1 and sub-finding 2 to make sure that the CPOC clearly explains the rotating schedules, and advised them to continue to provide training to all staff concerning documentation requirements.

Mr. Daryl G. Purpera, CPA, CFE
Oversight of Behavioral Health Provider Requirements
March 1, 2021
Page 5

OAAS has also already taken steps to explain documentation requirements to this provider cited in sub-finding 3 and sub-finding 4. This provider was advised of the following: 1) ensure that all workers are aware of the documentation requirements when participants have significant changes in their schedules; 2) for new worker orientation, incorporate a training that focuses on appropriate documentation when there is a deviation to a participant's schedule; 3) consider conducting a quality check system for documentation purposes; and 4) remember to contact the Support Coordination Agency when there is a long term change for the participant so the POC can be revised.

LDH/OCDD/OAAS appreciates the opportunity to respond to this audit. For OCDD, you may contact Paul Rhorer, OCDD Program Manager 3, by telephone at (225) 342-8804 or by e-mail at paul.rhorer@la.gov. For OAAS, you may contact Kirsten Clebert, OAAS Policy Division Director by telephone at (225) 955-8214 or by email at Kirsten.Clebert@la.gov at with any questions concerning this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'C. Phillips', with a horizontal line extending to the right.

Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

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

VIA E-MAIL ONLY

February 25, 2021

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

Re: Inadequate Internal Control over Eligibility Determinations

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated February 8, 2021, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to inadequate internal control over eligibility determinations. LDH appreciates the opportunity to provide this response to your findings. Along those lines, please allow this correspondence to serve as the LDH official response thereto.

Finding - The Louisiana Department of Health (LDH) lacked adequate internal control over the eligibility determinations in the Medicaid Assistance Program and Children's Health Insurance Program during fiscal year 2020.

Recommendation - LDH should ensure its employees follow procedures relating to eligibility determinations in the Medicaid and CHIP programs to make sure case records support eligibility decisions.

LDH Response - LDH partially concurs with this finding and recommendation. Medicaid agrees with the findings of the six cases in the audit. However, the agency is operating in compliance with its CMS approved Verification Plan and does not concur that it does not have controls in place to ensure accurate eligibility decisions. LDH continuously works to strengthen its eligibility determination processes. To that end, LDH has implemented corrective actions to ensure continued compliance with state and federal regulations as follows:

- LDH will continue to reinforce caseworker training on agency policy requiring eligibility re-determination when information is received that may affect eligibility of a recipient, consistent with federal law.

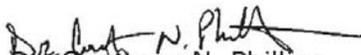
Mr. Daryl G. Purpera, CPA, CFE
Inadequate Internal Control over Eligibility Determinations
February 25, 2021
Page 2

- LDH will continue to reinforce caseworker training on agency policy requiring documentation of information used to make eligibility decisions.
- LDH will continue to pursue interfaces and data sources to aid in strengthening its eligibility determination process.

Additionally, LDH has implemented controls and put corrective measures in place to identify errors through an improved case review process. LDH rectifies errors when identified to ensure accurate eligibility determinations. In the past, supervisors pulled a sampling of cases each month from their subordinates to review from specific programs only, and remedial training was limited to the individual that made the error. The new case review process pulls a sampling of random cases across all Medicaid programs for each Medicaid Analyst Supervisor to perform the case reviews. A report is generated that indicates how many cases were reviewed, the type of case, and if errors are identified. The case review report is shared with the training team who uses it to develop remedial training topics for the entire eligibility field staff in the following month.

Rebecca Harris, Interim Medicaid Deputy Director for Eligibility, serves as the lead on this matter. If you have any questions or concerns regarding the department's response and/ or corrective action plan, please contact Ms. Harris by emails at Rebecca.Harris@la.gov or by telephone at (225) 342-2907.

Sincerely,


Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

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

VIA E-MAIL ONLY

November 6, 2020

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

Re: Noncompliance with Managed Care Provider Enrollment Requirement

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated October 23, 2020, regarding a reportable audit finding related to Managed Care Provider Enrollment. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

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

Response:

LDH concurs with your finding that LDH has not enrolled and screened providers contracted with the Healthy Louisiana managed care organizations and dental managed care organizations as required by federal regulations. Louisiana began working on becoming compliant and achieving Provider Management System modularity when it executed a Provider Management contract with Verisys after a successful competitive procurement process. This contract was executed on April 25, 2019. Verisys was expected to bring Louisiana into compliance by the end of Calendar Year 2019. However, Louisiana canceled the Verisys contract effective April 3, 2020, after multiple deadlines on the project were missed. LDH is proceeding with an alternate approach to become fully compliant by mid-year of 2021, assuming there is little impact to the timeline due to the COVID-19 crisis.

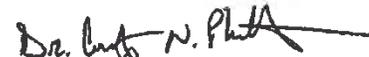
Mr. Daryl G. Purpera
November 6, 2020
Noncompliance with Managed Care Provider Enrollment Requirement
Page 2

LDH plans to amend the current Gainwell (formerly DXC) contract to accomplish enrollment and screening of managed care providers. CMS has approved enhanced funding for this project. The Legislative Joint Health & Welfare Committee has approved the contract amendment, which is now pending final approval by the Louisiana Office of State Procurement. LDH anticipates that work will begin near December 1, 2020. Implementation is estimated to take approximately three (3) months, during which an online application portal will be built by Gainwell and prepopulated with provider data. Following the implementation period, managed care providers will be invited to submit their online enrollment application through the portal and Gainwell will screen them according to federal regulations. This application period will last approximately six (6) months. Following that six-month period, LDH will prohibit managed care plans from paying or contracting with a provider that has not yet been approved by the state through this online application process, unless LDH determines that this needs to be delayed. During this time, Gainwell will also make further enhancements to the portal and invite new managed care providers to submit an online application in the portal.

LDH currently collects provider information from the MCOs including name, specialty, date of birth, social security number, and state license or certification number on all providers enrolled with the MCOs. This data is compared to the USDHHS-OIG List of Excluded Individuals/Entities (LEIE) on a monthly basis to ensure that excluded individuals/entities are not enrolled with the Managed Care Providers. Encounter data from the managed care organizations is compared to the System for Award Management (SAM) database for excluded companies or individuals on a quarterly basis.

You may contact Virginia Brandt, Compliance Officer by telephone at (225) 219-3454 or by e-mail at Virginia.Brandt@al.gov with any questions concerning this matter.

Sincerely,


Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

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

VIA E-MAIL ONLY

February 18, 2021

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

Re: Noncompliance with Prenatal Service Third-Party Liability Requirements

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated February 5, 2021, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to prenatal service third-party liability requirements. LDH appreciates the opportunity to provide this response to your findings.

Finding - For the second consecutive year, the Louisiana Department of Health (LDH) failed to implement controls to ensure compliance with revised third party liability requirements for prenatal and pregnancy related services. As a result, the managed care health plans may have paid for services that should have been cost avoided.

Recommendation - LDH should ensure that Medicaid and CHIP programs are the payers of last resort by ensuring that cost avoidance measures are applied by the managed care health plans for prenatal services and pregnancy related services as required by federal regulations.

LDH Response -

LDH concurs with the finding and recommendation.

Corrective Action Plan -

For its corrective action plan, LDH amended the relevant State Plan provisions and CMS approved this SPA on October 8, 2020, retroactive to July 1, 2020. LDH also drafted a change order to implement the technical

Mr. Daryl G. Purpera, CPA, CFE
Noncompliance with Prenatal Service Third-Party Liability Requirements
February 18, 2021
Page 2

changes for compliance. The change order directs the LDH fiscal intermediary to make the following adjudication changes:

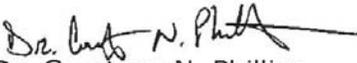
1. Move prenatal services from pay and chase to cost avoidance. This means that in the presence of third party liability (TPL) on file, these services will now deny.
2. Implement a wait and see period for Child Support Enforcement claims. Wait and see is defined as payment of a claim only after 100 days since the date of service has passed and documentation has been submitted that demonstrates the provider first tried to bill the third party and has not received payment.

LDH staff and contractors were focused on implementation of COVID-specific changes and needed additional time to complete testing and programming for this change after we received approval in October, in addition to making the necessary MCO contract and system changes. This corrective action plan will be completed by April 1, 2021.

It should be noted that LDH's existing coding cost avoids in fee for service and no corrective action is necessary.

You may contact Michael Boutte, Medicaid Deputy Director by telephone at (225) 342-0327 or by e-mail at michael.boutte@la.gov with any questions concerning this matter.

Sincerely,


Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

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

VIA E-MAIL ONLY

December 23, 2020

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

Re: Noncompliance with Provider Revalidation and Screening Requirements

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 11, 2020, regarding a reportable audit finding related to Provider Revalidation and Screening Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

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

Response:

LDH concurs with your finding that LDH has not revalidated providers. Louisiana began working on becoming compliant with this requirement when it executed a Provider Management contract with Verisys after a successful competitive procurement process. This contract was executed on April 25, 2019. Verisys was expected to bring Louisiana into compliance by the end of 2019. LDH cancelled the contract with Verisys Corporation to provide a Provider Management solution effective April 3, 2020. LDH is proceeding with an alternate approach to become fully compliant by the end of 2021, assuming there is little impact to the timeline due to the COVID-19 crisis.

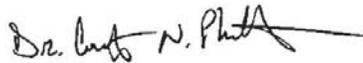
Mr. Daryl G. Purpera
Noncompliance with Provider Revalidation and Screening Requirements
December 23, 2020
Page 2

LDH has amended the current Gainwell contract to accomplish provider revalidations, with CMS-approved enhanced funding. LDH anticipates that work will begin near January 4, 2021. Implementation is estimated to take approximately three (3) months, during which an online application portal will be built by Gainwell and prepopulated with provider data. Following the implementation period, current fee-for-service (FFS) and MCO only providers will be able to submit their online enrollment application through the portal and Gainwell will revalidate them according to federal regulations. This application period will last approximately six (6) months. Following that six-month period, LDH will prohibit managed care plans from paying or contracting with a provider that has not yet been approved by the state and fee-for-service (FFS) claims will no longer be paid for non-revalidated providers. At the end of the 6 months all providers will be required to enroll with the state prior to contracting with FFS or the MCOs.

LDH currently performs risk-based screening for newly enrolling and reenrolling FFS providers. Monthly screening of all providers is also being performed through the OIG List of Excluded Individuals/Entities, and the System for Award Management (SAM) database is screened quarterly. As part of the Gainwell portal, risk-based screening will be expanded to include MCO-only providers and the remaining monthly database queries.

Michael Boutte serves as the lead on this matter. If you have any questions or concerns, please contact Mr. Boutte by email at Michael.Boutte@la.gov or by telephone at (225) 342-0327.

Sincerely,



Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

January 6, 2021

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

Re: Noncompliance with Third-Party Liability (TPL) Assignment

Dear Mr. Purpera:

Thank you for the opportunity to respond to the audit finding that will be included in the Single State Audit. The Bureau of Health Services Financing, which is responsible for the administration of the Medicaid program in Louisiana, is committed to ensuring the integrity of the Medicaid eligibility determination process through appropriate management controls. We have reviewed the finding and provide the following response to the recommendation documented in the report.

Recommendation: The Louisiana Department of Health (LDH) should ensure notification of TPL assignment is included in each Medicaid and LaCHIP recipient case record as a part of required documentation to support the eligibility decision.

While the LDH is compliant with federal regulations at 42 CFR 433.146 regarding notification of TPL assignment, it concurs with the recommendation to include documentation in the recipient case record. LDH continuously works to strengthen its eligibility processes and has completed the following corrective action plan in response:

In March 2018, Medicaid Eligibility staff were instructed to confirm the TPL assignment notification is contained on paper applications received for processing. If not, a notification of the assignment must be sent to the applicant if found eligible for Medicaid and the notification document uploaded into the Electronic Case record. In November 2018, the new eligibility system, LaMEDS, was implemented and TPL assignment notification was included in the electronic application summary going forward. Immediately following this, in December 2018, the Medicaid Procedures

Mr. Daryl G. Purpera
Response to LLA Finding of Noncompliance with TPL Assignment
January 6, 2021
Page 2

Manual was updated with instructions for staff to confirm the TPL assignment notification is contained on paper applications received for processing. If not, a notification of the assignment must be sent to the applicant if found eligible for Medicaid and the notification document uploaded in to the new Electronic Document Management System used in conjunction with LaMEDS. This corrective action resolved documentation requirements for all prospective cases.

In regards to cases that existed prior to the launch of LaMEDS, in July 2020, LDH finalized the TPL notification language for application and renewal letters and logged a LaMEDS system enhancement request for the following TPL language to be included in the notices:

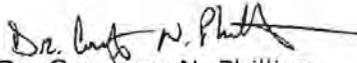
By enrolling in Medicaid, you understand that you give Louisiana Medicaid the rights to any money owed to you by any other health insurance, legal settlement, spouse or parent, or other their party. Reference: La. R.S. 46:153E.

LDH Medicaid completed the development, design and testing of the enhancement to the system. In October 2020, this was placed into production to include TPL notification language on both application approval letters and renewal letters and copies of these letters are maintained in the Electronic Document Management System for the recipient's case record.

Fiscal year 2020 presented unique challenges to LDH with the November 2019 ransomware attack followed shortly thereafter by the COVID-19 public health emergency (PHE) in March 2020. Although the Plan of Correction (POC) was not implemented in fiscal year 2020 as originally planned due to system resources becoming stalled or diverted in order to respond to these emergencies, LDH has completed the POC effective October 2020.

Ms. Tara LeBlanc serves as the lead on this matter. If you have any questions or concerns regarding LDH's response and/or corrective action plan, please contact Ms. LeBlanc by email at tara.leblanc@la.gov or by telephone at 225-342-8908.

Sincerely,


Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

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

VIA E-MAIL ONLY

January 26, 2021

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

Re: Weaknesses in Controls over LaMEDS

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 12, 2021, regarding a reportable audit finding for the Single Audit of Louisiana related to Weaknesses in Controls over LaMEDS. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation: Management should establish procedures for immediately disabling separated employee access.

LDH Response to Finding and Recommendation: LDH concurs with the finding and recommendation. In an attempt to achieve more standardization across the agency, LDH created Policy #134.1 "LDH Policy and Procedures for Ending or Suspending Employee System Access" on December 2, 2020, which includes the process for supervisors to request termination of systems access upon separation. Policy #134.1 is posted on the LDH Policy Website at <https://ldh.la.gov/assets/docs/hr/Policies/HumanResources/Policies/LDHEmployeeOffboardingPolicyDEC20.pdf>. The corrective action plan to resolve this audit finding is completed.

Recommendation: Management should establish procedures for monitoring contractors and terminating their access when no longer needed.

LDH Response to Finding and Recommendation: LDH concurs with the finding and recommendation. All access to LaMEDS is granted and removed via the Identity Access Management (IAM) Portal. This process was outlined by LDH and has not changed. A procedure document was created by LDH when

Mr. Daryl G. Purpera
Weaknesses in Controls over LaMEDS
January 26, 2021
Page 2

LaMEDS first went live on 11/13/2018 titled Managing Access with LaMEDS Users. Managing Access with LaMEDS Users relates to the process LDH created to manage access for all users/contractors. As a corrective action, an attribute (i.e., a "contractor" flag) was developed and added in the Active Directory (AD) to identify users as contractors. On January 12, 2021, a compiled list of contractors was submitted to InfoSEC with OTS to review and add into the AD with a "contractor" flag for identification. These have been completed. Going forward, identification of contractors for monitoring and termination will be completed using this "contractor" flag. This has been added to the Managing Access with LaMEDS Users procedure. The corrective action plan to resolve this audit finding is completed.

Recommendation: Management should establish procedures for performing user access reviews at least annually and making appropriate changes as a result of the user access reviews.

LDH Response to Finding and Recommendation: LDH partially concurs with the finding and recommendation. Medicaid has a procedure to perform annual user access reviews. A review of LaMEDS was timely scheduled for the annual user access review in November 2019 when the state was impacted by the ransomware attack. As a result, the review was delayed and subsequently started in February 2020. During this review, a notification including lists of their employees with access to LaMEDS was sent to every supervisor instructing them to update and respond if their employees still needed access. Supervisors were responding and updating items. However, the final step to actually remove individuals was delayed due to the COVID-19 public health emergency in March 2020 as resources were diverted.

A new review of LaMEDS access is currently in progress pursuant to the timeline referenced below. This is a manually intensive process. However, enhancements to automate the review process have been documented and are being evaluated in an attempt to streamline this process and eliminate manual workload. Below is the progress and timeline of the current review:

- 8/17/20 - Pre-review transmitted to supervisors; due date 8/24/20 - COMPLETE
- 9/14/20 - Review transmitted to supervisors; due date 10/2/20 - COMPLETE
- 11/14/20 - Second review transmitted to supervisors who had not previously responded; due date 11/30/20 - COMPLETE
- 12/1/20 - Begin process of manually removing non-responders based on supervisor review – IN PROGRESS
- 1/14/21 – Notification of Removal sent directly to users from list of non-responders - COMPLETE

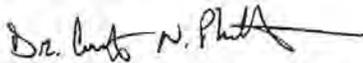
Mr. Daryl G. Purpera
Weaknesses in Controls over LaMEDS
January 26, 2021
Page 3

- 1/29/21 - Due date of direct user final review before removal - PENDING
- 2/15/21 - User access removals complete - PENDING

This timeline will be compressed prior to the next annual user access review as efficiencies and lessons learned are incorporated.

Mitzi Hochheiser serves as the lead on this matter. If you have any questions or concerns, please contact Ms. Hochheiser by telephone at (225) 342-8935 or email at Mitzi.Hochheiser@la.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips", with a long horizontal flourish extending to the right.

Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Public Health

March 15, 2021

VIA E-MAIL ONLY

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Inadequate Controls over Payroll

Dear Mr. Cole:

On behalf of the Louisiana Department of Health (LDH), I acknowledge receipt of your correspondence dated March 3, 2021, in regards to your office's findings and recommendations related to controls over payroll related program expenditures of the Louisiana Department of Health Office of Public Health, and the Public Health Emergency Preparedness program (CFDA 93.069), the HIV Prevention Activities Health Department Based program (CFDA 93.940), and the Coronavirus Relief Fund program (CFDA 21.019). LDH also appreciates the opportunity to address each separate finding and recommendation presented in your report. Along those lines, please allow this correspondence to serve as the LDH official response thereto.

The Louisiana Department of Health's (LDH) response to the Louisiana Legislative Auditor's finding is shown below and delineated along the four "sub-findings" detailed in your office's report. The numbers shown below in the sub-findings were derived from a sample of transactions selected by the auditor.

- Sub-finding 1 - For the Public Health Emergency Preparedness program, six (18%) of 34 payroll transactions were not approved by the employees' supervisors.
- Sub-finding 2 - For the HIV Prevention Activities Health Department Based program, four (36%) of 11 payroll transactions were not approved by the employees' supervisors and three (27%) did not include documentation, such as a time statement to support expenditures totaling \$3,151.
- Sub-finding 3 - For the Coronavirus Relief Fund program, 11 (17%) of 63 payroll transactions were not approved by the employees' supervisors.

Thomas H. Cole, CPA, CGMA
Inadequate Controls Over Payroll (OPH)
March 15, 2021
Page 2

- Sub-finding 4 - Based on audit procedures conducted on all payroll transactions in fiscal year 2020, we identified 3,672 (10%) of 35,301 time statements that were not approved by the employees' supervisors.

Recommendation -

OPH should ensure employees comply with existing policies and procedures, including properly approving electronic time statements in a timely manner and maintaining adequate documentation to support all expenditures of federal awards.

Response -

LDH/OPH concurs with these sub-findings and concurs with the recommendation.

Sub-finding 1 - Public Health Emergency Preparedness program -

The LDH/OPH Public Health Emergency Preparedness (PHEP) program concurs with this sub-finding as to the level of supervisory approval of certain timesheets reviewed by the auditor.

Sub-finding 1 - Corrective Action Plan -

The Public Health Emergency Preparedness Program will begin running reports after each pay period to check for missing supervisor approvals for all staff and to ensure any missing timesheet approvals are addressed/corrected in a timely manner. We will start this process with the pay period that just ended.

In addition, any further corrective action to address this finding will be based on an overall agency-wide plan outlined in the response to sub-finding 4 below.

Sub-finding 2 - STD/HIV/Hepatitis Program -

LDH/OPH STD/HIV/Hepatitis Program concurs with this sub-finding as to the level of supervisory approval of certain timesheets reviewed by the auditor.

Sub-finding 2 - Corrective Action Plan -

The STD/HIV/Hepatitis Program will begin running reports after each pay period to check for missing supervisor approvals for all staff and to ensure any missing timesheet approvals are addressed/corrected in a timely manner. We will start this process with the pay period that just ended.

In addition, any further corrective action to address this finding will be based on an overall agency-wide plan outlined in the response to sub-finding 4 below.

Thomas H. Cole, CPA, CGMA
Inadequate Controls Over Payroll (OPH)
March 15, 2021
Page 3

Sub-finding 3 - Coronavirus Relief Fund program –

The LDH/OPH Coronavirus Relief Fund program concurs with this sub-finding as to the level of supervisory approval of certain timesheets reviewed by the auditor.

Sub-finding 3 - Corrective Action Plan –

The LDH/OPH Coronavirus Relief Fund program will develop a corrective action to address this finding based on an overall agency-wide plan outlined in the response to sub-finding 4 below.

Sub-finding 4 – OPH Timesheets –

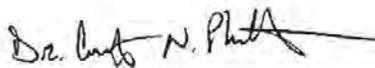
LDH/OPH concurs with this sub-finding as to the level of supervisory approval of certain timesheets reviewed by the auditor.

Sub-finding 4 - Corrective Action Plan –

As part of a comprehensive agency-wide plan to address this finding, OPH Program Areas will work with OPH leadership and LDH's Division of Human Resources to develop a plan to enact control measures available to them via employees, supervisors and time administrators being more diligent in certifying time and ensuring those time statements that haven't been certified timely get certified as soon as possible by running reports to ensure any missing timesheet approvals are addressed/corrected in a timely manner.

You may contact Samuel Burgess, OPH STD/HIV/Hepatitis Program Director by telephone at 504-568-7474 or by e-mail at samuel.burgess@la.gov or Dr. Sundee Winder, Interim Deputy Director, Bureau of Community Preparedness at (225) 354-3524 or by e-mail at sundee.winder@la.gov with any questions concerning this matter.

Sincerely,



Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Public Health

March 3, 2021

VIA E-MAIL ONLY

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

Re: Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring Requirements

Dear Mr. Purpera,

On behalf of the Louisiana Department of Health (LDH), I acknowledge receipt of your correspondence dated February 4, 2021, in regards to your office's findings and recommendations related to noncompliance with subrecipient monitoring requirements of the Louisiana Department of Health, Office of Public Health (LDH OPH), STD/HIV/Hepatitis Program's (SHHP) HIV Prevention Grants (CDFA #93.940).

LDH appreciates the opportunity to address each separate finding and recommendation presented in your report. Along those lines, please allow this correspondence to serve as the LDH official response(s) thereto.

The Louisiana Department of Health's (LDH) response to the Louisiana Legislative Auditor's finding is shown below and delineated along the two "sub-findings" detailed in your office's report.

- Sub-finding 1- OPH did not evaluate any subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the award as required by federal regulations.
- Sub-finding 2 - From a population of 25 contracts with expenditures totaling \$2,281,253, we selected a non-statistical sample of six contracts for testing with expenditures totaling \$662,893. In addition, we tested three individually important contracts with expenditures totaling \$3,594,770. Although OPH documented site visits for the subrecipients randomly selected for testing, OPH could not provide documentation of site visits for the subrecipients related to the individually important contracts.

Mr. Daryl G. Purpera, CPA, CFE
Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring
Requirements
March 3, 2021
Page 2

Recommendation -

OPH should ensure that risk evaluations are performed for all subrecipients to determine the appropriate monitoring. In addition, OPH should establish a plan based on risk, such as a rotation schedule, to ensure that all subrecipients are monitored periodically.

Response to Recommendation-

As detailed below, LDH\OPH does not concur with the two sub-findings.

With respect to Sub-finding 1, LDH does not believe that a corrective action plan is required due to its compliance with federal regulations at 2 CFR 200.332(b). Nevertheless, LDH will review its current practices to determine if improvements are necessary as provided in the recommendation.

With respect to Sub-finding 2, a corrective action plan is detailed below.

Sub-finding 1 - Evaluation of subrecipient's risk of noncompliance -

Background

OPH evaluates sub-recipient risk in accordance with the Louisiana Department of Health (LDH) Policy 13.3. This policy details specific requirements for conducting audit reviews, which include risk assessments, as well as yearly management evaluations of said reviews and assessments. A sub-recipient audit check list is completed for each agency to determine if it is a sub-recipient or vendor. The OPH fiscal office generates a SUB19 PMTS report of sub-recipients for each agency which includes confirmation of audit submittal by the sub-recipient and a record of any finding. The report utilizes the Federal Audit Clearinghouse for Single Audits to verify that the sub-recipient has an audit on file for the period of certification. The Contract Specialist reviews the SUB19 PMT list to confirm that payments are on record. The Contract Specialist also reviews the audit findings and the responses and routes it to the proper managers for review and to make a determination on whether or not the responses are adequate or whether there will be any programmatic decisions to continue or not continue using the sub-recipient as a vendor based on the audit findings, regardless of whether or not the audit findings relate to specific contract deliverables. The certifications are then signed and are submitted back to Fiscal.

In communicating the above described process for assessing subrecipients' risk during the course of this audit, OPH received the following additional communication/recommendation from LLA:

Mr. Daryl G. Purpera, CPA, CFE
 Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring
 Requirements
 March 3, 2021
 Page 3

“Regarding the response to the first issue, these are all adequate procedures but they do not address the requirements of 2 CFR 200.332(b), which require evaluating each subrecipient’s risk of noncompliance with federal statutes and regulations. These may include consideration of such factors as (1) the subrecipient’s prior experience with the same or similar subawards; (2) the results of previous audits; (3) whether the subrecipient has new personnel or new or substantially changed systems, and (4) the extent and results of Federal awarding agency monitoring.” (LLA email communication 1/29/2021)

Response

Notwithstanding the above-quoted input provided by the LLA, LDH does not concur with this sub-finding as written. 2 CFR 200.332(b) reads (emphasis added):

(b) Evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, **which may include consideration of such factors as:**

- (1) The subrecipient’s prior experience with the same or similar subawards;
- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

LDH asserts that the emphasized language makes it clear that no particular listed factor, or combination thereof, is required to evaluate the risk of noncompliance. All of the OPH\SHHP subrecipients at issue undergo yearly financial and compliance audits, and the SHHP reviews same pursuant to the aforementioned LDH Policy 13.3 in order to evaluate the risk of noncompliance. That risk evaluation methodology meets the requirements of 2 CFR 200.332(b).

Because LDH believes that its current practices conform to the requirements of 2 CFR 200.332(b), LDH believes that no corrective action plan is necessary with respect to this sub-finding.

Mr. Daryl G. Purpera, CPA, CFE
Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring
Requirements
March 3, 2021
Page 4

Sub-finding 2 - Documentation of site visits for the subrecipients related to the individually important contracts –

Background

The specific contracts that are the focus of this finding are for the provision of personnel that staff the OPH STD/HIV/Hepatitis Program. The STD/HIV/Hepatitis Program consists of approximately 130 staff, of which only 14 are State employees, while the rest are employed through the individual critical contracts referenced in this finding.

These contracts are not for the provision of services but for the day-to-day staffing of the program and are monitored as follows:

- The SHHP Director meets with senior management staff on the personnel contracts at least monthly.
- The SHHP Director meets with the Executive Director of each of the personnel contracts at least twice per year, or more often if needed.
- The SHHP Director meets with all contract staff (not just the senior leadership staff) on the personnel contracts at least twice per year to review performance of the program staff to ensure grant deliverables are communicated and are being met.
- The SHHP Management Team conducts regular meetings with all staff (including the contracted staff) to ensure appropriate performance is being realized.
- SHHP ensures individual annual performance evaluations are completed for each of the contract staff assigned to SHHP via the personnel contracts as part of the monitoring to ensure the goals and deliverables of these subrecipients are met.

Site visit meetings with the personnel contractors generally occur at the main SHHP Central Office located in Benson Tower, as that is where most of the contract staff are also located. Virtual meetings have been employed since the onset of the COVID-19 pandemic. Progress toward achieving the contracted deliverables and stated objectives are reviewed at these meetings and plans for performance improvement are also developed during these meetings when there are any identified deficiencies in performance. OPH contends that the daily supervision, regular recurring staff meetings, annual performance evaluations of contract staff, site visit meetings with the contractors and the overall performance of the program toward accomplishing stated federal grant deliverables and objectives are evidence that appropriate monitoring of these important personnel contracts occurred.

Mr. Daryl G. Purpera, CPA, CFE
Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring
Requirements
March 3, 2021
Page 5

Response

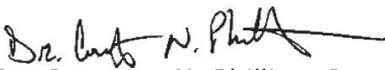
LDH partially concurs with this sub-finding as written. LDH believes that it possessed (and provided to the LLA) sufficient documentation to demonstrate that the site visits at issue occurred. Nevertheless, LDH does agree that site visit meetings were not documented with the designated authorities of each personnel contract and this documentation would have provided "best" evidence of appropriate monitoring of these important subrecipients.

Sub-finding 2 - Corrective Action Plan –

OPH SHHP will begin creating written agendas and meeting summary reports for the semiannual site visit meetings that are held with each of the personnel contractors and these site visit meeting agendas and summary reports will be stored according to LDH records retention policy. For each of the personnel contracts, one of the semiannual site visit meetings will occur in the first six months of each fiscal year and the other site visit meeting will occur in the last six months of each fiscal year. Site visit meetings may be conducted virtually but will be documented with agendas and written summary reports.

You may contact Samuel Burgess, OPH STD/HIV/Hepatitis Program Director by telephone at 504-568-7474 or by e-mail at samuel.burgess@la.gov with any questions concerning this matter.

Sincerely,


Dr. Courtney N. Phillips, Secretary

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

March 3, 2021

VIA E-MAIL ONLY

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

Re: Lack of Internal Controls over Program Expenditures

Dear Mr. Purpera:

On behalf of the Louisiana Department of Health (LDH), I acknowledge receipt of your correspondence dated February 10, 2021, in regards to your office's findings and recommendations related to controls over non-payroll program expenditures of the Louisiana Department of Health Office of Public Health (LDH OPH) STD/HIV/Hepatitis Program. LDH also appreciates the opportunity to address each separate finding and recommendation presented in your report. Along those lines, please allow this correspondence to serve as the LDH official response thereto.

The Louisiana Department of Health's (LDH) response to the Louisiana Legislative Auditor's finding is shown below and delineated along the two "sub-findings" detailed in your office's report. The numbers shown below in the sub-findings were derived from a sample of transactions selected by the auditor.

- Sub-finding 1 - Nine (18%) payments were not approved by an appropriate supervisor and eight of those payments did not include enough information to determine if the account coding was accurate.
- Sub-finding 2 - Twelve payments (24%) did not include enough information to determine if the account coding was accurate.

Recommendation -

OPH should ensure that adequate internal controls are established and followed to ensure all expenditures of federal awards are adequately supported and approved by an appropriate supervisor.

Mr. Daryl G. Purpera, CPA, CFE
Lack of Internal Controls over Program Expenditures
March 3, 2021
Page 2

Response -

LDH / OPH does not concur with these two sub-findings and concurs with the recommendation.

Sub-finding 1 - Approval of expenditures -

LDH / OPH does not concur with this sub-finding as to the type of documentation requested by the auditors. The wording of this sub-finding implies that the appropriate program supervisor did not review the nine payments in question at all before the invoices were submitted for payment processing. On the contrary, the invoices were reviewed before they were paid, but the supervisor did not sign the invoices to document their approval. Therefore, we acknowledge that the payments noted did not include enough information to show approval by an appropriate supervisor before payment was processed. LDH asserts that payments were made with a review and with proper authority to make such purchases. Payment information is uploaded into SharePoint by the agency upon their receipt of the invoice and that serves as Fiscal's confirmation to proceed with payment processing. Invoices are reviewed and approved at the agency level before they are sent to LDH Fiscal for payment.

Sub-finding 1 - Corrective Action Plan -

LDH / OPH will be sure to submit the annual Request for Expenditure Form for the full contract amount with all invoices to ensure there's evidence of preapproval of all payments.

Sub-finding 2 - Account Coding -

LDH / OPH does not concur with this sub-finding. Based on our review of the payments noted, the account coding used agrees to the coding that was approved on the purchase order and the description of each account coding element shows that the coding used was applicable to the grant.

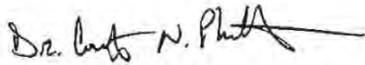
Sub-finding 2 - Corrective Action Plan -

Regarding the cost allocation to the Reporting Categories used on each payment, the SHHP Expense Allocation Policy supports the cost allocation practices. Program staff should sign off on their review and we agree that this should be implemented in their steps.

Mr. Daryl G. Purpera, CPA, CFE
Lack of Internal Controls over Program Expenditures
March 3, 2021
Page 3

You may contact Samuel Burgess, OPH STD/HIV/Hepatitis Program Director by telephone at 504-568-7474 or by e-mail at samuel.burgess@la.gov with any questions concerning this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips", with a long horizontal flourish extending to the right.

Dr. Courtney N. Phillips

JOHN BEL EDWARDS, Governor

WILLIAM A. SOMMERS, Deputy Secretary

Office of Juvenile Justice



June 16, 2021

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

Dear Mr. Waguespack,

Please allow this to serve as the official response for both the Management Letter and the Single Audit Report in reference to the finding concerning Control Weakness over and Noncompliance with the Coronavirus Relief Fund (CRF). The Office of Juvenile Justice (OJJ) received reimbursement for expenditures that were unallowable and outside of the period of performance under the CRF, per federal program rules and guidance.

The OJJ does concur with the finding. The agency has a responsibility for ensuring that only allowable expenditures are submitted for reimbursement. The OJJ responded and provided services, for the population that we serve, during the COVID-19 Pandemic. The services, and expenditures incurred, were related to matters concerning Public Health and Safety Measures. During a time when the health and safety of the youth that we serve and our staff were top of mind, we were also reviewing and navigating guidelines related to the CRF, a new program, where several updates and / or clarifications were made in the early stages.

As the agency's Undersecretary, once we realized that a portion of the funds were reimbursed by another program (IV-E Federal Funds), we calculated the duplicated benefits and submitted eligible payroll expenditures, to replace these reimbursements, to the Division of Administration. Therefore, resulting in no questioned costs.

Sincerely

A handwritten signature in blue ink that reads "Geary T. Williams".

Geary T. Williams, Undersecretary

Cc: William A. Sommers, Deputy Secretary Bill.Sommers@la.gov



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Mark D. Spears, Jr.
Craig Spohn
Stephen Toups

Student Members:
Tara Mitchell
Joshua Turner

Louisiana
Community
& Technical
College System

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Baton Rouge, LA 70806

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Fax: 225-922-1185

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LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

December 14, 2020

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Weaknesses in Controls Over Financial Reporting

The Louisiana Community and Technical College System (i.e. System) reviews college annual financial reports (AFRs) prior to their compilation into one system report. However, the purpose of the compilation of all twelve LCTCS colleges is to provide consistency among reports while ensuring that information in the financial statements balance and agree to the financial statement note disclosures prior to submittal to the state. This is usually performed over a short four-week timeframe through the electronic AFR preparation packet developed and provided by the System to our colleges. With that said, the System relies on member colleges to perform inquiries, analytical procedures and to have an understanding of their internal controls or other audit procedures prior to submittal to the System for compilation given that as "cost centers," they are intimately involved in the management of their fiscal operations and best able to provide that assurance.

We concur with the finding pertaining to "*Statement of Net Position – LCTCS Facilities Corporation's net position misclassification as unrestricted rather than restricted – expendable*". This was a misclassification between lines in the report, and while a technical inaccuracy, it had no impact to the total net position reported. However, to ensure further accuracy, the System will implement additional analytical review procedures by the Director of Fiscal Affairs and the Associate Director of Fiscal Affairs of the Facilities Corporation's compiled AFR to prevent a reoccurrence of this type of error which will preclude our office from providing information on the AFRs until such time this analysis is completed and the System AFR is officially submitted to the state.

While we concur with the facts of the finding related to "*Statement of Cash Flows – Delgado Community College's direct lending receipts and direct lending disbursements omission*", we do not concur with the presentation as a system finding as this is a college level finding. This omission was an oversight by the college when they prepared and submitted their AFR to the System. This omission, while an inaccuracy, had no impact on the net cash flow reported as they are an inflow and equal outflow of cash. However, in the future, the System will add a column to the college AFR packet to calculate differences between current year and prior year data to aid the colleges in their analysis when preparing their AFR. This change will be incorporated in the FY21 college packet.

Given the above, management of the System partially concurs with the finding.

Respectfully,

Joseph F. Marin
LCTCS Chief Operations Officer

cc: Dr. Monty Sullivan, President, LCTCS
Mr. Craig Spohn, Chair, LCTCS Audit Committee



Finance & Administration

March 24, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Mr. Cole,

In conjunction with the legislative audit of LSU for FY2020, we concur with the repeat finding concerning Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements.

Finding:

Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements

Response to Finding:

LSU will design and implement the following controls:

- Prior to accepting a new award, the respective pre-award office will send an email to key personnel who require sponsor approval to reduce effort (with copy to department contact) asking them to confirm they can meet the committed effort on the new project, as well as committed effort on existing projects, and reiterate the prior approval requirement for changes to key personnel.
- Create a report from the key personnel commitment tab that will be sent to key personnel who require sponsor approval to reduce effort, and department staff to notify them of the status of their key personnel requirements.

The corrective action plan will be implemented by June 30, 2021.

Persons Responsible:

Darya Courville, Executive Director of Office of Sponsored Programs, LSU A&M
Michelle Miller, Assistant Director of Office of Sponsored Programs, LSU Ag Center
Jaime Estave, Director of Sponsored Program Accounting, LSU A&M and LSU Ag Center
Jan Bernath, Director of Accounting Services, LSU Ag Center

Sincerely,

A handwritten signature in black ink that reads "Donna Torres".

Donna Torres
Interim Executive Vice President for Finance and Administration/CFO



Finance & Administration

March 31, 2021

Thomas H. Cole, CPA, CGMA
 Temporary Legislative Auditor
 1600 North Third Street
 P.O. Box 94397
 Baton Rouge, LA 70804-9397

Dear Mr. Cole,

In conjunction with the Single Audit for FY 2020, we concur with the finding concerning Noncompliance with Gramm-Leach-Bliley Act (GLBA) – Student Information Security Requirements. As noted in the finding, LSU does have information security employee training, password and access policies and procedures, security controls, and a documented disaster recovery plan to help safeguard student information. We agree that there can be no assurances that these safeguards are sufficient without a thorough, formal risk assessment. LSU had already begun efforts towards GLBA compliance and as such, offer the below as a response to the finding:

Finding:

Noncompliance with Gramm-Leach-Bliley Act (GLBA) – Student Information Security Requirements

GLBA Compliance Efforts and Response to Finding:

- A GLBA committee representing a cross-section of departments across campus was formalized in FY 2021.
- An online GLBA training was launched on March 1, 2021 for users with access to systems which contain student data in-scope of GLBA. This training will be required on an annual basis.
- A risk assessment process specific to GLBA will be developed by June 30, 2021 which will assist LSU in conducting initial and ongoing risks assessments and will document, at minimum, identified risks, the safeguards in place to mitigate the risks and/or the proposed implementation of safeguards.

Persons Responsible:

Elahe Russell, Interim Associate Vice President for Accounting Services
 Amy Marix, Director of Financial Aid & Scholarships
 Sumit Jain, Director of Information Technology Security and Policy (CISO)

Sincerely,

Donna K. Torres, CPA
 Interim Executive Vice President for Finance and Administration/CFO



OFFICE OF THE CHANCELLOR

SCHOOL OF ALLIED HEALTH PROFESSIONS
 SCHOOL OF DENTISTRY
 SCHOOL OF GRADUATE STUDIES
 SCHOOL OF NURSING
 SCHOOL OF MEDICINE IN NEW ORLEANS
 SCHOOL OF PUBLIC HEALTH

April 27, 2021

Michael J. Waguespack, CPA
 Legislative Auditor
 Office of Louisiana Legislative Auditor
 1600 North Third Street, Baton Rouge, LA 70804

Dear Mr. Waguespack,

We have reviewed the audit finding from your letter dated April 14, 2021 regarding the “Weakness in Controls over Research and Development Project Closeouts and Accounting Records”. Please find our response to the finding below.

Management agrees with the finding listed in the report.

Finding: Weakness in Controls over Research and Development Project Closeouts and Accounting Records

Louisiana State University Health Sciences Center New Orleans (“LSUHSC-NO”) has intentionally created a decentralized Sponsored Projects Administration function. Management understands there is an inherent risk with our decentralized environment. The fiscal responsibility over sponsored projects has been placed in the individual schools, where the direct knowledge of the day to day functions reside. In order to mitigate the risk, LSUHSC-NO management implemented revised Chancellor Memorandum 21 (“CM-21”), dated January 8, 2019, which clearly defines all employees’ financial management responsibilities. The individual Schools’ Fiscal Agent(s), Principal Investigators (“PIs”) and/or Business Managers are responsible for the day-to-day financial management of an individual project or group of projects over which they have approval authority. The Schools’ department heads, Fiscal Deans, and Deans/Vice Chancellor have oversight responsibility of financial transactions affecting individual schools. In addition to CM-21, the following supplemental controls and support are provided by Accounting Services to the business managers.

- Sponsored Projects Accounting (“SPA”) provides the business managers with a monthly list of upcoming Final Financial Reports (“FFR”), the due date of the FFR, the date Purchase Orders (“PO”) should be closed, the date the Journal Entries (“JE”) should be submitted, and the date on which SPA will conduct final drawdown, submit the FFR, and close down the budget to match expenditures in PeopleSoft.

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER • 433 BOLIVAR STREET • SUITE 815 • NEW ORLEANS, LOUISIANA 70112-2223

PHONE (504) 568-4800 • FAX (504) 568-5177 • WWW.LSUHSC.EDU

- As a part of SPA’s monthly federal drawdown calculations, SPA generates an “exceptions list” showing which projects may be overspent and communicates with departments about any deficits to be cleared.
- As part of the monthly invoicing process, SPA only invoices up to the awarded amount. If expenses exceed this amount, that is noted when the invoice is sent to the department for business manager/PI signature.
- The PeopleSoft Human Capital Management (“HCM”) files are used to generate the payroll journals to post to the general ledger. Since HCM does not interface with PeopleSoft Financials, PeopleSoft Financials produces an error report of items that did not post due to various reasons such as: project with an end date that has passed, the project is in deficit, or the project is not setup to accept personnel expenses. General Accounting will extend the closed projects temporarily to allow for the salary to post as employees must be paid, even if to an incorrect project initially. General Accounting prepares a manual monthly Payroll Project Error Report, which shows projects that generated an error, including the reason for the error. SPA reviews this report, helps the department identify the source of the error, notes the action required to clear the problem, and sends the list to the departments. The departments are responsible for making the corrective entries so the project status in the system may be updated.
- As part of the fiscal year-end process of accruals and deferrals, SPA emails departments with projects in deficit status and requests corrective action.
- There are additional controls in place in SPA to avoid overdrawing the allowable amounts on Federal Grants and Contracts.

Corrective Actions:

- 1) In addition to above noted controls, LSUHSC-NO is in the process of developing and implementing the automation of the retroactive and prospective change in source of funds process. This process will include error checks to ensure that “retro PER-3s” cannot be processed if the dates are outside of the performance period, or if the project is not set up to accept personnel expenses. This automation will reduce most of the issues with personnel expenses continuing to post to closed sponsored projects.

Anticipated Completion Date: October 31, 2021

Responsible Personnel: Arlean Wehle

- 2) The School of Medicine’s Dean’s Office will continue to review and monitor departmental compliance with CM-21.

In addition, the Dean's Office will ensure that Business Managers are properly trained on account reconciliation and will develop and implement a written operating procedure to assist in this task.

Anticipated Completion Date:

June 31, 2021

Responsible Personnel:

Katherine Diodene

If you have any additional questions or concerns, please do not hesitate contacting me.

Respectfully,

L. H. Hollier, M.D.

Dr. Larry Hollier
Chancellor

cc: Mr. Keith Schroth
Mr. Louis Colletta
Mr. Frank Wasser
Ms. Arlean Wehle



Health Sciences Center
Administration and Finance

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April 26, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

**RE: FYE2020
LSU Health Sciences Center in Shreveport
Research and Development Cluster
Management Letter and Single Audit Report**

Dear Mr. Cole,

LSU Health Sciences Center in Shreveport is in receipt of the following audit finding:

“Noncompliance with Subrecipient Monitoring Requirements”

LSUHSCS partially concurs with the finding. The Subrecipient audit reports should have been printed and/or noted for the file and the audit certification forms should have been completed by the subrecipient for the two subrecipient files.

LSUHSCS Office for Sponsored Programs & Technology Transfer (OSPTT) does not concur that a review of a past audit report is the only determining factor in assessing a subrecipient’s level of risk. Other factors to consider would be the type of subrecipient organization (i.e. non-profit; for profit); the location of the subrecipient (i.e. United States vs. foreign country); the dollar amount of the subaward; current and past experience with the subrecipient; debarred/suspended faculty and/or staff. One particular item cannot be the determining factor in assigning a level of risk. In addition, OSPTT requests that the subrecipient provide detailed backup to support each invoice thus ensuring federal funds are being used for allowable expenditures and in accordance with grant terms and conditions, eliminating the risk of improper payments to the subrecipients.

Action Plan:

The institution is committed to the following:

A subrecipient commitment form will be completed by the subrecipient prior to application submission which addresses some monitoring requirements as well as the audit status. Beginning in FY21, Grants Accounting will prepare and monitor subrecipient audit certification forms as required by federal regulation. OSPTT will monitor the financial side; the Department/PI, the performance side.

Anticipated Completion Date for Action Plan: FY21 and ongoing

Name of Contact(s) Responsible for Action Plan:

Sheila Faour, CFO
Steven McAlister, Associate Director of Accounting Services
Bill Haacker, Assistant Director of Grants Accounting
Annella Nelson, Vice Chancellor of Research Development
Tracy Calvert, Director of OSPTT

If you have any questions or need additional information, please do not hesitate to contact our office.

Sincerely,



Cindy Rives, MPA
Vice Chancellor of Administration and Finance



**Health Sciences Center
Administration and Finance**

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April 19, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2020

**LSU Health Sciences Center in Shreveport
Research and Development Cluster
Management Letter and Single Audit Report**

Dear Mr. Cole,

LSU Health Sciences Center in Shreveport is in receipt of the following audit finding:

“Weakness in Controls with Special Tests and Provisions Requirements”

LSUHSCS partially concurs with the finding.

Even though the internal, institutional time and effort certification form used for documenting personnel effort did not agree to the annual progress report (RPPR) submitted to the federal grantor; the effort reported to the federal grantor on the three projects cited in the finding was correct and prior approval for effort level change from the federal grantor was not required.

As noted in the finding, prior approval must be obtained from the federal grantor if the level of effort is reduced by 25% or more for the PI or any senior/key personnel named in the notice of award. The Office for Sponsored Programs & Technology Transfer (OSPTT) is the institution office of record that will seek approval from the federal grantor.

Action Plan:

The institution is committed to the following:

- (1) From last year’s plan, an employee was hired by Office of Sponsored Programs Tech Transfer (OSPTT) in January 2021 to conduct training and review time and effort records with all departments to ensure compliance
- (2) Continue to update and implement formal training with the departments completing the time and effort certifications
- (3) Update institutional policies to reflect current Federal Regulations

Anticipated Completion Date for Action Plan: Training and education efforts will continue throughout the fiscal year (s). The anticipated completion for updating the institutional policy (s) will July 31, 2021.

Name of Contact(s) Responsible for Action Plan:

Sheila Faour, CFO

Steven McAlister, Associate Director of Accounting Services

Bill Haacker, Assistant Director of Grants Accounting

Annella Nelson, Vice Chancellor of Research Development

Tracy Calvert, Director of OSPTT

If you have any questions or need additional information, please do not hesitate to contact our office.

Sincerely,



Cindy Rives, MPA

Vice Chancellor of Administration and Finance



**Health Sciences Center
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April 19, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2020

**LSU Health Sciences Center in Shreveport
Research and Development Cluster
Management Letter and Single Audit Report**

Dear Mr. Cole,

LSU Health Sciences Center in Shreveport is in receipt of the following audit finding:

“Weaknesses in Controls over Federal Research and Development Expenses”

LSUHSC-S concurs with the recommendation that management should monitor time & effort certifications completed by the departments and investigate and obtain justification for untimely certifications, discovery, and corrections to enforce established policies.

As noted during the audit, changes were made in the accounting system which were not reflected in the time & effort certification forms until November 2019 delaying the timely distribution to and returning of forms by the departments.

Action Plan:

The institution is committed to the following:

- (1) From last year’s plan, an employee was hired by Office of Sponsored Programs Tech Transfer (OSPTT) in January 2021 to conduct training and review time and effort records with all departments to ensure compliance
- (2) Continue to update and implement formal training with the departments completing the time and effort certifications
- (3) Update institutional policies to reflect current Federal Regulations

Anticipated Completion Date for Action Plan: FY21 and ongoing

Name of Contact(s) Responsible for Action Plan:

Sheila Faour, CFO

Steven McAlister, Associate Director of Accounting Services

Bill Haacker, Assistant Director of Grants Accounting

Annella Nelson, Vice Chancellor of Research Development

Tracy Calvert, Director of OSPTT

If you have any questions or need additional information, please do not hesitate to contact our office.

Sincerely,



Cindy Rives, MPA

Vice Chancellor of Administration and Finance



1001 North 23rd Street
Post Office Box 94094

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John Bel Edwards, Governor

Ava Deirie, Secretary

Office of the Undersecretary

December 22, 2020

Mr. Daryl Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 708049397

RE: INACCURATE FINANCIAL REPORTING

The Louisiana Workforce Commission (LWC) partially concurs with the finding regarding inaccurate financial reporting.

Many if not all of the statement errors noted in the finding were derived from reports run subsequent to submission of the Unemployment Trust Fund financial report. The reports used had not been created and were not available to the accounting staff prior to submission of the AFR.

As a result of the COVID-19 pandemic, and multiple hurricanes, Louisiana was faced with an unemployment claims and funding source level that had never been experienced before. Louisiana claims are processed and paid by a third party contractor. The system generates a benefit payment summary by funding source along with benefit detail that the accounting staff can download for review and reconciliation. The quantity of claims prevented the accounting staff from downloading claim detail for review and reconciliation.

The LWC does not agree that the Emergency Unemployment Insurance State Administrative funds (EUISAA) should be considered cash in the trust fund. The funds were made available through the same system the state uses to draw funds from the Unemployment Trust Fund for benefit payments. If the agency does not spend the funds, the federal government will remove the ability to draw the funds just like any administrative funds available to the agency through the Health and Human Services payment management system. The EUISAA funds were not due to other funds as no administrative expenditures had been charged to this particular funding source.

Sincerely,

A handwritten signature in blue ink that reads "Bennett Soulier".

Bennett Soulier
Undersecretary



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John Bel Edwards, Governor
 Ava Dejoie, Secretary

Office of the Secretary

May 26, 2021

Mr. Michael J. Waguespack, CPA
 Legislative Auditor
 Post Office Box 94397
 Baton Rouge, Louisiana 70804-9397

Mr. Waguespack,

The Louisiana Workforce Commission (LWC) respectfully submits its responses to the reportable audit findings included as part of the State of Louisiana's Comprehensive Annual Financial Report and the Single Audit of the State of Louisiana for the fiscal year ended June 30, 2020.

My administration is working diligently to resolve all of the pertinent issues noted in the report. Indeed, the report has highlighted the many unprecedented challenges that LWC has faced since the start of the COVID-19 pandemic. As a nation, a crisis of this magnitude is far beyond anything we have collectively experienced. Our Agency, as well as countless other state workforce agencies, experienced the greatest workload increases in the history of the Unemployment Insurance (UI) program.

The crippling effect of COVID-19 on the Louisiana workforce was unimaginable. At the onset of the pandemic, state unemployment benefits provided the only source of relief for Louisiana citizens who faced sudden and unforeseen unemployment challenges. To put this into perspective, the number of initial unemployment claims for the week ending March 7, 2020 totaled 1,698. That number increased exponentially in a matter of just two weeks to 72,438 initial unemployment insurance claims. Thereafter, the initial UI claims for the week ending March 28, 2020 rose to 97,400, and for the week ending April 4, 2020 that number rose to an astonishing 102,172 initial claims (over 60 times the number of weekly pre-pandemic initial claims). With little to no likelihood of income in the foreseeable future, those individual claimants relied solely upon LWC for support.

Since March of 2020, LWC has paid over \$8 billion in UI benefits to nearly one million people. This amount almost doubles the total benefits paid out in 2019 to the eleven (11) states comprising USDOL Region 4—the region encompassing the LWC. In addition, LWC has thwarted two large-scale fraud attempts and referred thousands of suspicious and potentially fraudulent cases to law enforcement for investigation. As one might imagine, numerous international and domestic criminal enterprises attempted to exploit the increase in benefits that arose from the various federal benefit programs rolled out in 2020.

The federal programs were designed to bolster the state's efforts to support their newly unemployed citizens. To ensure that the public received the assistance to which it was entitled, LWC was required to rapidly implement these new benefit programs, some of which included provisions that ran counter to typical UI operations and safeguards. For instance, one of the newly implemented federal benefit programs, Pandemic Unemployment Assistance, was originally designed as a self-certification program, requiring states to ignore a long-standing integrity principle of the UI program—that is, validating the claimant's representations.

In 2020, LWC administered nine different types of unemployment benefits, each of which have their own rules and requirements. Implementing the provisions of the Emergency Unemployment Insurance Stabilization and Access Act, CARES Act, Continued Assistance Act, American Rescue Plan Act—along with intervening Disaster Unemployment Assistance programs, required the LWC to develop new applications for a system designed to administer two benefit programs at most. This, as well as a lack of concrete guidance from the federal government with respect to implementation procedures and processes, undoubtedly contributed to many of the issues detailed in the findings referenced herein.

While this report references issues that were examined in a highly controlled environment after the initial turmoil had passed, LWC was required to perform all of the above-mentioned tasks at the height of the chaos that erupted at the onset of the pandemic. Simultaneously, LWC was under immense pressure from the media as well as the legislature to ensure that benefits were being paid to the public. LWC has responded to thousands of legislative constituents who have had issues with obtaining their benefits. In fact, as many as 260,000 people are currently receiving benefits on a weekly basis.

LWC acknowledges that considerable work remains, and our Agency is committed to addressing these challenges and creating a more effective Workforce Commission for the State of Louisiana. Should you have any concerns or need additional information, please feel free to contact my office at 225-342-3001.

Sincerely,



Ava Cates
Secretary

Inadequate Internal Controls and Noncompliance with UI Benefit Requirements

The Louisiana Workforce Commission (LWC) concurs in part.

We agree that proper internal controls should be put in place before implementing a program. The LWC would have painstakingly evaluated, planned, programmed, and thoroughly tested adequate controls had we been given adequate time, guidance, and resources to do so. In response to the COVID-19 pandemic, beginning in early 2020 and continuing into 2021, the LWC has been tasked with administering and/or implementing all of the following programs with an urgency to administer payments to the public:

- Unemployment Insurance (UI), including Unemployment Compensation for Federal Civilian and Military claims
- Pandemic Emergency Unemployment Compensation (PEUC)
- Pandemic Unemployment Assistance (PUA)
- Federal Pandemic Unemployment Compensation (FPUC)
- Mixed Earners Unemployment Compensation (MEUC)
- Extended Benefits (EB)
- Lost Wage Assistance (LWA)
- Disaster Unemployment Assistance (DUA)
 - Hurricane Laura
 - Hurricane Delta
 - Hurricane Zeta
 - Severe Winter Storm in February 2021

Five of the above programs were created in response to the pandemic and meant to assist those unemployed suddenly as a direct result of the impact of COVID-19. States were given little time and insufficient guidance to get these program implemented, while also managing a record-breaking surge in claim volume, for which our existing resources were not equipped to handle.

- **Inadequate Controls**

- The LWC has adequate test controls in place that are followed when implementing major program changes. This includes Joint Application Design (JAD) sessions, Business Requirements gathering, extensive testing, etc. The urgency for the implementation of these Federal programs did not allow for proper and extensive development, testing and implementation. Each of these major implementations should have spanned 2-6 months to fully implement. This type of delay in payments to those in dire need as the state shutdown due to COVID-19 is not acceptable. The rapid implementation of these complex programs with little guidance was warranted.
- The LWC had several controls in place prior to the pandemic, including a cross-match with the Social Security Administration (SSA). The LWC has added numerous new internal controls throughout the pandemic to address some of the concerns mentioned in your report, including many front-end identity verification and scheme-detection processes. We are currently working on implementing additional identity and wage verification processes that will improve program integrity and also alleviate the incredible burden that has been placed on our staffing resources.
- In an effort to deter and prevent fraudulent activity, the LWC implemented a mandatory identity verification in mid-November due to a drastic influx of fraudulent claim activity. This mandatory requirement was later followed up by Legislation with the implementation of the Continued Assistance Act (CAA) as a mandatory requirement for all states. The LWC already had this process in place at the time it was required through CAA. The implementation of the identity verification has drastically slowed down the ability for the LWC to make payments for valid individuals in an effort to stop fraudulent payments on unsuspecting victims.
- The LWC has already referred over 30,000 suspicious claims to law enforcement for investigations assistance.

Contact Person:

Richard Pierce

Corrective Action Plan:

Implement ID.me for improved identity verification process, which will deter fraud on the front-end, allow legitimate claims to be paid faster, and reduce stress and workload on state staff.

Implement Steady's *Automated 1099 & Mixed Earner Income Verification* platform, which will automate the income verification on the PUA and MEUC programs, increase payment accuracy, reduce labor hours, increase fraud protection and mitigation, and increase first payment promptness.

Anticipate Completion Date:

April 30, 2021

- **Deductions**

- Child support deductions are processed manually. These manual updates are completed when the LWC receives the orders from the Department of Children and Family Services (DCFS). The manual updates pre-pandemic were managed in a timely fashion and no additional interfaces were needed. Due to the onslaught of claims volume incurred during the past year and the exponential increase in child support orders that need to be processed, the LWC is investigating the use of an electronic interface to manage these updates systematically.

Contact Person:

Richard Pierce

Corrective Action Plan:

Implement an interface with DCFS to update child support deductions and stop orders. We are currently in the research phase and will create a work order for our vendor once we have gathered all necessary requirements.

Anticipate Completion Date:

August 31, 2021

- **Duplicate weeks paid**
 - The LWC was aware of this issue early on during the pandemic and updates were made to the system to prevent the same weeks paying on different programs. This issue has been resolved.



January 21, 2021

Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 709804-9397

RE: LWC Response to Legislative Audit Finding - Inadequate Source Code Escrow Agreement

The Louisiana Workforce Commission (LWC) concurs with the finding. The Geographic Solutions, Inc. (GSI) contract was amended during 2017 to include an escrow clause to require that the source code be placed in possession with a third party vendor. However, in 2018 the audit finding concluded that the amendment should include a provision for the inclusion of infrastructure, such as computer hardware and other systems that might be required for execution of the source code. The contract with GSI has since been modified to include an appropriate escrow clause. An implementation plan has been agreed upon and we are working with GSI and the Office of Technology Services to achieve full implementation of the HIRE system software escrow by June 30, 2021.

Sincerely,

A handwritten signature in blue ink, which appears to read "Bennett Soulier".

Bennett Soulier
Undersecretary



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John Bel Edwards, Governor
Ava DeJolie, Secretary

Office of the Secretary

May 11, 2021

Michael Waguespack
Legislative Auditor
Post Office Box 94397
Baton Rouge, La 70804

Re: LWC Noncompliance with Civil Service Rules regarding Special Leave

LWC unequivocally disagrees with the preliminary finding from the Legislative Auditor that it did not comply with Civil Service Rules (CSR) and improperly compensated employees from March 26-April 14, 2020. This three week period at the onset of the COVID-19 pandemic proved to be a critical time for LWC to not only continue operating, but to go far above and beyond the call of duty. During that time, LWC submits that it properly paid its employees working as first responders during a declared State of Emergency in accordance with LWC Policy 69, which allows the compensation in question for essential employees who perform duties relative to emergency/disaster operations.

Despite the Governor's stay at home order issued on March 22, 2020, LWC staff was required to report to work as first responders under exigent circumstances, following completely new CDC guidelines and social distancing protocol, and was under no uncertain terms expected to ensure that the citizens of Louisiana received the crucial social services to which they were entitled. Indeed, the crippling effect of COVID-19 on the Louisiana workforce was unprecedented. To put it into perspective, the number of initial unemployment claims for the week ending March 7, 2020 totaled 1,698. That number increased exponentially in a matter of just two weeks to 72,438 initial unemployment insurance claims. Thereafter, the initial unemployment insurance claims for the week ending March 28, 2020 rose to 97,400, and for the week ending April 4, 2020, that number rose to an astonishing 102,172 initial claims (over 60 times the number of weekly pre-pandemic initial claims).

From March 26-April 14, 2020, LWC was obligated to take swift action to operate at a previously unforeseen level, and to encourage LWC employees to perform 60 times the amount of work previously required in the midst of one of the most dangerous global health crises the world has ever seen. In order to effectively respond to the sudden monumental increase in unemployment claims, LWC executed an "all hands on deck" approach to train staff in various departments throughout the agency to handle the claims, all while continuing to perform their typical duties. LWC employees undoubtedly acquired an enormous amount of additional responsibility and were compensated accordingly.

On April 19, 2020, LWC announced that in the previous nineteen (19) days alone, the agency paid unemployed Louisianans nearly \$270 million dollars in benefits. It was during this time, before the CARES Act allowed for non-state merit staff to be hired and before non-merit staff could learn the process, before the \$600 Federal Pandemic Unemployment Compensation

increase in benefits, and before food stamps were made available to the newly unemployed, that LWC implemented the compensation that has been brought into question.

In the finding, it is alleged that LWC did not follow CSRs 21.7 and 27 (which resulted from the Governor's stay at home order issued on March 22, 2020). This allegation is categorically incorrect. CSR 21.7(b)(4) allows overtime compensation during official office closures. As correctly pointed out, Louisiana state offices were not closed for business during March and April of 2020, rather, they were closed to the public only. Accordingly, CSR 21.7 did not apply as it relates to overtime used during official office closures. Rather, CSR 27 was promulgated specifically to address the COVID-19 pandemic and provided for the use of special leave. Particularly relevant here, Civil Service Emergency Rule 27.2 provided Appointing Authorities with the discretion to allow employees who could not report to work in person for various enumerated reasons the ability to use special leave and still retain their employment as well as their full salary and benefits. It stands to reason then that LWC would supplement the compensation for those essential employees who did in fact report to work in person. As such, CSR 27.5 and subsequent guidance from the Civil Service Commission ("Commission") allowed Appointing Authorities the discretion to compensate the usual state overtime related to COVID-19 activities... "unless the state agency has a previous policy approved by the Commission." LWC asserts that it was, without question, granted such an exception by the Commission.

As first responders during a global health crisis and economic shutdown, LWC paid its employees working during the declared State of Emergency in accordance with LWC Policy 69. This policy constitutes an exception to the regular pay rules. The Commission granted LWC this exception on July 17, 2019, at a monthly business meeting. The exception is narrowly constructed to allow LWC to compensate employees during a Governor declared state of public health emergency who are working to provide unemployment support to ensure benefits continue to be paid. The exception provides that employees will be paid regular pay *and* emergency/disaster pay at the same rate for 40 hours, and any overtime over 40 hours will be compensated at a rate of time and one-half (1.5). Thus, the emergency/disaster assistance pay to those employees who worked on unemployment services for the three week period from March 26-April 14, 2020, was in compliance with the Commission's Emergency Rules as well as LWC's policies and was in no way improper compensation.

In granting the exception, the Commission was well aware of the need for this type of compensation under exigent circumstances. Further, in promulgating the Emergency Rules, the Commission also recognized the need to provide Appointing Authorities with great discretion to grant special leave "in the best interest of the agency for situations related to COVID-19..." CSR 27.2(b). LWC submits that it was indeed in the best interest of the agency, especially with respect to its employees who risked going to work every day, to provide those in need with the benefits they were entitled to and to compensate its employees accordingly for doing so.

In order to continue the payment of benefits and other social services as required by law, LWC must be allowed to compensate its employees differently during an emergency or disaster. LWC therefore believes corrective action is not necessary. As stated above, LWC's staff was required to act as first responders working around the clock, seven (7) days a week, to ensure that benefits would continue to be paid and to keep up with the unprecedented increase in claims. The benefits paid by LWC enabled claimants to pay rent, utility bills, medical bills and for food and other essentials.

¹ See also CSR 21.13 which states, "[t]he Commission may grant exceptions to these rules."

With little regard for CSR 27 explicitly affording Appointing Authorities vast discretion to grant special leave “out of an abundance of caution and in the best interest of the agency for situations relating to COVID-19,” the Legislative Auditor’s Office improperly concluded that LWC did not follow the Civil Service Commission’s Rules. LWC therefore maintains that, from March 26, 2020-April 14, 2020, it properly paid its employees who reported to work every day and processed claims resulting from COVID-19 and did so within the constraints of the Civil Service Commission Rules and Louisiana law.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ava Dejoie". The signature is fluid and cursive, with a large initial "A" and "D".

Ava Dejoie
Secretary



March 19, 2021

Daryl G. Purpera, CPA CFE
 Legislative Auditor
 1600 North Third Street
 Post Office Box 94397
 Baton Rouge, LA 70804-9397

RE: LWC Response to Legislative Audit Finding – Noncompliance with Sub-Recipient Monitoring Requirements

Dear Mr. Purpera,

In connection with the audit findings on Noncompliance with Sub-Recipient Monitoring Requirements, the Louisiana Workforce Commission (LWC), concurs with the following:

- *LWC did not perform adequate risk assessment procedures for any of the five sub-recipients reviewed (100%), in order to evaluate the sub-recipients' risk of noncompliance. Risk of noncompliance should be performed to determine the appropriate level of monitoring needed, and should include consideration of the sub-recipients' prior experience, previous audits, including the sub-recipient's Single Audit, change in sub-recipient personnel or system changes, and results from Federal awarding agency monitoring.*
 - **Response: LWC has established procedures to determine the appropriate level of monitoring needed based on the sub-recipients' prior experience, previous audits, including the sub-recipient's Single Audit, changes in sub-recipient personnel and system changes, and results from Federal awarding agency monitoring.**
- *Three of the reports reviewed cited findings and potential questioned costs. However, LWC did not document the resolution of these possible questioned costs.*
 - **Response: During the time of this legislative audit, the reports being reviewed had not yet been completed. The final reports address the potential questioned costs (or other findings), assigned corrective actions to remedy findings, and contained a documented resolution.**
- *LWC did not maintain adequate documentation to support the conclusions in its monitoring reports. For three of the five sub-recipients reviewed, there was no support and for one of the five, the support was inadequate. None of the five reports showed evidence of supervisory review.*

- **Response: While there may have appeared to be inadequate documentation, the issue may have in fact been a lack of the supporting documents. The monitoring unit has put systems in place for better labeling of hard copies and electronic files. With regard to evidence of supervisory review, reports now include a conspicuously marked area for a supervisor to sign and date the report upon review.**

Corrective Action:

- LWC began reconstructing the monitoring process for WIOA in September 2020 and is currently enhancing tools and procedures that will serve to improve the quality of monitoring reports conducted on local grant recipients. LWC completed monitoring reports on each of the fifteen local grant recipients.
- The agency has acquired the assistance of an external professional auditor to work with the team to address the shortfalls identified by the legislative auditor. This additional resource will work closely with the unit in hopes of providing additional staff trainings on accurately completing and maintain working papers, including sufficient supporting documentation, and incorporating a monitoring resolution process that promptly addresses any compliance issues noted with proper follow up conducted to promptly resolve monitoring findings and hold grant recipients accountable for any deficiencies.
- The grant manager and monitoring manager has been assigned the task of working with the contractor to complete a training plan which will be implemented and completed no later than June 30, 2021.

The contact person responsible for this corrective action is Mr. Tavares A. Walker, Assistant Secretary, Office of Workforce Development. He can be contacted via email or phone at twalker2@lwc.la.gov or (225) 342-2679.

Sincerely,



Ava Dejoie
Secretary



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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

January 26, 2021

Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 709804-9397

RE: LWC Response to Legislative Audit Finding – Weak Security Controls

We concur with the finding that the Louisiana Workforce Commission (LWC) has not established responsibilities for monitoring Office of Information Services (OTS) employees with access to LWC systems. OTS has statutory authority over all information technology services for the state and is charged with managing all IT systems and services. While LWC may raise issues with regard to access to LWC systems, we have no legal authority or control over OTS assigning personnel administrative rights to LWC systems that are in their possession and control.

The existing written procedures to monitor all employees who have access to the UI mainframe and LaWats systems exist but are outdated and will be updated as soon as the new Agency Relationship Manager (ARM) is hired. This procedure will require a quarterly report that will generate a list of all users that have been granted membership to an access control group and internal application level permissions to ensure that all access is authorized. The reports will be distributed to system cost center managers for review no later than March 31, 2021.

If you have any questions or need additional information, please contact me at 225-342-3110.

Sincerely,

A handwritten signature in blue ink that reads "Bennett Soulier".

Bennett Soulier
Undersecretary



South Louisiana
Community College

Lafayette Campus

Chancellor's Office
1101 Bertrand Drive
Lafayette, LA 70506
Phone: 337.521.8959

April 15, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Unallowed CARES Act Payroll Expenditures

South Louisiana Community College (SLCC) partially concurs with the finding titled *Unallowed CARES Act Payroll Expenditures*.

The finding asserts that SLCC "...used federal funds totaling \$41,666 to pay salaries and benefits to its executive team". This statement is not accurate as SLCC never utilized federal funds to pay salaries or benefits. All salaries and benefits were paid with state or self-generated funds. SLCC does concur that executive team salaries were included in the payroll extract used for determining the COVID-19 related salary expenditures and such would be considered unallowed. However, even though executive salaries were included in the initial payroll calculation, SLCC was never in a position of having all allowable federal reimbursements on hand. Due to the evolving guidance received from Department of Education, SLCC significantly delayed drawdowns. The drawdown for expenses incurred from March 13, 2020 – June 30, 2020 was made on September 25, 2020, at which time over \$600,000 of additional expenses had been incurred.

SLCC does concur that "Using Higher Education Emergency Relief Fund (HEERF) funds for unallowed expenditures..." would place "...SLCC in noncompliance with the program and could cause SLCC to be liable for the repayment of funds" is an accurate statement. However, SLCC remains in the initial period of availability for CARES funds of May 6, 2020 – May 5, 2021. The ineligible expenses were identified by management on February 2, 2021 (prior to auditor identification) and were returned to the Department of Education as a credit in accordance with 2CFR 200.406 against the October 1, 2020 – December 31, 2020 drawdown.

Guidance continues to be updated by the Department of Education. Guidance as of March 22, 2021 expanded funding uses to allow Higher Education Emergency Relief Fund (HEERF) funding to be used for additional expenses/lost revenue back to March 13, 2021. SLCC expects that there will be additional expenses from fiscal year ending June 30, 2020 that are eligible for CARES/HEERF funding.

If further action were necessary, Carla Ortego, Director of Accounting, would be the responsible representative to implement a corrective action. Since the ineligible expenses were identified by management on February 2, 2021 and applied as a credit in accordance with 2CFR 200.406 against the October 1, 2020 – December 31, 2020 drawdown, no further action is necessary. Should you have any questions regarding this matter, please contact Carla Ortego, Director of Accounting at (337) 521-8922.

Sincerely,

Vincent G. June, Ph.D.
Chancellor

cc: Bryan Glatter, Vice Chancellor for Finance and Administration
Carla Ortego, Director of Accounting

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South Louisiana
Community College

Lafayette Campus

Chancellor's Office
1101 Bertrand Drive
Lafayette, LA 70506
Phone: 337.521.8959

April 15, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Unallowed Disbursement of CARES Act Funds to Students

South Louisiana Community College (SLCC) does not concur with the finding, *Unallowed Disbursement of CARES Act Funds to Students*.

While federal proclamation 9944 on *Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak* was released on March 13, 2020, the proclamation clearly stated that the effective date of the Proclamation was March 1, 2020, the initial date declared as when the outbreak in the United States constituted a national emergency. Subsequently, on March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted; however, sufficient, definitive published guidance on the use of the funds was not readily available. Specifically, the U.S. Department of Education's guidance on the CARES Act - Higher Education Emergency Relief Fund (HEERF) changed daily in the next few months as the Department continually fielded questions from institutions of higher education.

In her letter to College and University Presidents, dated April 9, 2020, Secretary Betsy DeVos stated that the United States Department of Education was "focused on implementing the Coronavirus Aid, Relief, and Economic Security (CARES) Act quickly and faithfully." Further down in her letter Secretary DeVos writes that, "The CARES Act provides institutions with significant discretion on how to award this emergency assistance to students. This means that each institution may develop its own system and process for determining how to allocate these funds, which may include distributing the funds to all students or only to students who demonstrate significant need."

SLCC and all LCTCS institutions participated in a coordinated system-wide effort to efficiently and expeditiously respond to the federal government's initiative to get the funds in the hands of needy eligible students impacted by the virus. Based on the President's Proclamation and the best available guidance at the time, the LCTCS advised system institutions to disburse CARES Act funds using March 1, 2020, as the enrollment eligibility date. SLCC received its (CARES) Act funding on April 23, 2020, to provide emergency financial aid grants to students for expenses relevant to the coronavirus.

Subsequently, immediately following April 23, 2020, SLCC quickly processed disbursements totaling \$2,822,967.81 to 3,621 eligible students enrolled as of March 1, 2020. The student accounts office began disbursing the funds on May 11, 2020. These automated fund disbursements were already in process weeks prior to the new May 15, 2020, FAQ guidance, which still did not definitively recognize the enrollment eligibility date. We believe that 2CFR 200.407 protects the College and the System for relying on the federal proclamation as guidance at the time of processing the disbursements, as the proclamation clearly declared March 1, 2020, as the effective date of the emergency.

The 40 students later identified as ineligible - using the U.S. Department of Education's subsequent FAQ guidance issued on October 14, 2020, and revised November 20, 2020, establishing March 13, 2020, as the

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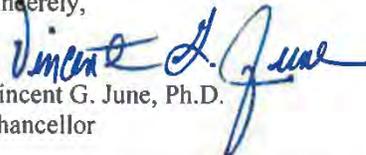
Chancellor's Office
1101 Bertrand Drive
Lafayette, LA 70506
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enrollment eligibility date – amounted to just 1.1% of the total students awarded. Additionally, the amount awarded to the 40 ineligible students totaled \$31,184, just 1.1% of the total amount of funds disbursed. Therefore, the College does not deem these as statistically significant errors, especially considering that the discrepancy was caused by a lack of definitive guidance at the time of application, and not a lack of internal controls or an intent to misappropriate funds.

Furthermore, the College also does not concur with the statement of effect. The disbursement to the ineligible students did not constitute a statistically significant impact on the eligible students. If the March 13, 2020, enrollment date was applied, the individual awards for the eligible students would have increased by 1.1%, or only \$8.70 each. Additionally, the statement of effect that SLCC could be liable for repayment of the improper disbursements if disallowed by the federal grantor, should be instead a general recommendation as this could not be the effect for this particular funding. The U.S. Department of Education's clarification response to the Louisiana Legislative Auditors (LLA) on March 9, 2021, which was shared with the College on March 11, 2021, specifically stated that an institution that has awarded funds to a student who withdrew after March 13, 2020, does *not* have to recoup the funds awarded. The College considers the actions of the LCTCS and SLCC were consistent with the intent of the CARES Act (HEERF) funding for emergency relief and the federal guidance available at the time of expenditure and given 2CFR 200.407. This is especially true considering the circumstances such as those surrounding the initial declaration of the pandemic, and the federal government's sense of immediacy and desire for institutions to distribute the funds for emergency (i.e., immediate) relief. LLA's audit recommendation to seek grantor agency clarification and legal counsel, as applicable, to determine proper clarification of this issue was not possible. To reiterate, all System institutions followed the advisement of the LCTCS' coordinated effort, which based its advisement on the federal guidance available at the time of expenditure. To further demonstrate the continued uncertainty regarding the eligibility enrollment effective date, as referenced above, on February 25, 2021, nearly ten months after the funds' disbursement, the LLA sought confirmation from the U.S. Department of Education. The response, which was shared with the College, identified March 13, 2020, the date the federal proclamation was issued, as the enrollment eligibility effective date. However, SLCC management maintains that the fact that the LLA still needed confirmation nearly ten months after the disbursement is further evidence that the College acted in good faith when disbursing the funds to students using the only definitive guidance at the time, which was the March 13, 2020, federal proclamation that specifically identified March 1, 2020, as the effective date of the national emergency.

Furthermore, the margin of error (1.1%) and the impact on eligible students were not statistically significant. Therefore, SLCC management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College. Should you have any questions regarding this matter, please contact Carla Ortego, Director of Accounting, at (337) 521-8922.

Sincerely,


Vincent G. June, Ph.D.
Chancellor

cc: Bryan Glatter, Vice Chancellor for Finance and Administration
Carla Ortego, Director of Accounting

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December 4, 2020

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

RE: Overpayment of Student Financial Assistance

Dear Mr. Purpera:

I am in receipt of a letter dated November 10, 2020 from Edward Martin, Audit Manager, regarding an audit finding related to overpayments of student financial assistance in terms of aggregate loan limits. The University concurs with this finding.

The University first identified and reported this issue in fall 2019. The University then worked with the Legislative Auditors and sought guidance from the U.S. Department of Education on how to resolve the issues. Several corrective actions were implemented to strengthen controls in an effort to prevent issues from being repeated. These corrective measures were fully implemented in early spring 2020.

In the current year audit, one student who exceeded the loan limit by \$500 was identified from summer 2020, after corrective actions had been fully implemented. This over-borrow has been resolved. The other five students identified in the current year audit, whose over-borrows occurred prior to all corrective action being fully implemented, have also been resolved, where applicable.

The University has continued to implement additional corrective actions that will ensure ongoing compliance with Federal regulations as well as correcting specific student accounts that were identified and reported as over-borrows. In addition to what was done in response to last year's audit, the following corrective actions are being taken:

1. The University has worked over the past few months to better understand the system modifications implemented as part of the prior corrective action, including the updates made to the National Student Loan Data System (NSLDS) file loads. When the one student from summer 2020 was identified, it was determined that the system updates made in spring 2020 were not capturing all students, and all updates were not being made as frequently as needed. As a result, additional modifications were made in summer 2020 to ensure system loads were more comprehensive and conducted on a more frequent basis, ultimately minimizing the opportunity for over-borrows to occur. These actions will further ensure, in those situations where a potential over-borrow does occur, the situation is identified and reviewed in a timely manner so that appropriate action is taken to prevent or correct the over-borrow.

2. In order to ensure that system processes are fully supporting internal controls, the University has contracted with a PeopleSoft system consultant to review system processes to identify any deficiencies or areas of improvement as it relates to other system functionality, particularly those impacting internal control systems such as checklists, edit reports, system updates, etc.
3. To help ensure all corrective actions are complete and internal controls are performing as expected, the University will schedule a review of Financial Aid systems and processes by the Internal Auditor for spring 2021.
4. Finally, the University will conduct an additional review of the population of students identified in the prior audit who were at risk of being over-borrowed to ensure there are no other students who received over-borrows that have not been identified and addressed. The University will take appropriate corrective action to resolve any overpayments in accordance with federal regulations. The review process is anticipated to be completed no later than March 1, 2021.

The University continues to acknowledge its responsibility to comply with all federal regulations and will continue to work closely with the Louisiana Legislative Auditors Office and the U.S. Department of Education to ensure ongoing compliance. It is the responsibility of the Chief Enrollment Management Officer to ensure items 1-3 are completed as outlined and documented accordingly. The Vice President for Administration and Finance will work with the Internal Auditor to ensure the work outlined in item 4 is completed.

Sincerely,



Sam Domiano
Vice President for Administration & Finance



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
4TH FLOOR
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
PRESIDENT - CHANCELLOR
(225) 771-4680

FAX NUMBER
(225) 771-5522

March 22, 2021

Mr. Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Cole:

Listed below is the University's response to the finding regarding Control Weaknesses over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirement.

**FINDING: Control Weaknesses over and Noncompliance with Higher Education
Emergency Relief Fund Reporting Requirement**

RESPONSE: Southern University – Baton Rouge (University) does not concur with the above noted finding.

The Higher Education Emergency Relief Fund (HEERF) – Student Portion grant award was issued to the University to assist in addressing the disastrous effect the COVID 19 Pandemic had on the University students. The University received notification of the issuance of the May 6, 2020 Electronic Announcement (EA), which was superseded, on July 15, 2020. Even though the University, like so many other institutions affected by this pandemic, had to address accommodations for its staff and students in a COVID 19 environment, the University placed the Student Portion information on the website on July 21, 2020, approximately four (4) working days after the notification was received from the US Department of Education (US DOE).

The University interpreted the following guidance issued by the US DOE as extending the deadline for the initial report to September 30, 2020.

The US DOE May 6, 2020 Electronic Announcement (EA) states: The information in this Electronic Announcement has been **superseded** by information **posted on August 31, 2020**, by the U.S. Department of Education, Office of Postsecondary Education (OPE).

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Mr. Thomas H. Cole, CPA, CGMA

FINDING: Control Weaknesses over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirement

March 22, 2021

Page 2

The documentation reviewed by the University includes a schedule that is posted on the US DOE website which states: First report was **generally** due 30 days after the Department originally obligated funds to the institution for the Section 18004(a)(1) Student Portion. See our Federal Register notice published on August 31, 2020 for more information.

The US DOE Federal Register dated August 31, 2020 (Federal Register) states the following: The Department **encourages** institutions to report as soon as possible, but **no later than 30 days after the publication of this notice** or 30 days after the date the Department obligated funds to the institution for Emergency Financial Aid Grants to Students, **whichever comes later**.

The University interpreted the above statement as a revision to the initial 30-day date, as included on the superseded May 6, 2020 report, to a date 30 days after the August 31, 2020 Federal Register date which is September 30, 2020, **because it comes later**.

The Federal Register goes on to state as it relates to the amount to report: The following information must appear in a format and location that is easily accessible to the public. This information must also **be updated no later than 10 days after the end of each quarter** (September 30, and December 31, March 31, June 30) thereafter, unless the Secretary specifies an alternative method of reporting: (3) The total amount of Emergency Financial Aid Grants distributed to the students under Section 18000(a)(1) of the CARES Act **as of the date of submission** (i.e. **of the initial report** and every calendar quarter thereafter).

Based on the University's interpretation of the US DOE reporting requirements, the amount of the Student Disbursements remained on the initial report in the amount of \$4,115,900, which includes the amount of \$3,654,200 which is the thirty day reporting amount. The amount of \$4,115,900 has not changed since the July 21, 2020 date mentioned above. The Federal Register was used as guidance when presenting the amount on the University's website, as the amount **as of the date of submission**.

The University has requested clarification from the U.S. DOE related to reporting. As of today's date, the University has not received a response. The University has submitted all subsequent reports by the deadlines as outlined in the Federal Register and made the information easily accessible to the public via the University's website and the HEERF portal.

Mr. Thomas H. Cole, CPA, CGMA

FINDING: Control Weaknesses over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirement

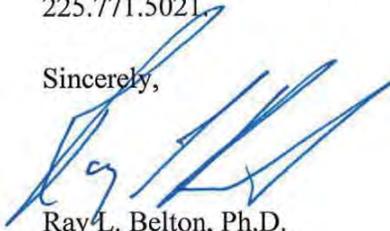
March 22, 2021

Page 3

In an effort to resolve this finding, the University has added an additional paragraph to the extensive reporting on the website to show the amount of student disbursements at May 22, 2020 (the deadline in dispute) even though this was not the amount as of the **date of the submission**.

If you have any questions or require additional information, please contact Benjamin Pugh at 225.771.5021.

Sincerely,



Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Mr. Flandus McClinton
Mr. Benjamin Pugh



OFFICE OF THE
IDENT - CHANCELLOR
(225) 771-4680

SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
4TH FLOOR
BATON ROUGE, LOUISIANA 70813

FAX NUMBER
(225) 771-5522

January 25, 2021

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

Dear Mr. Purpera:

Listed below is the University's response to the finding regarding Control Weakness and Noncompliance with Return of Title IV Funds.

FINDING: Control Weakness and Noncompliance with Return of Title IV Funds.

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with this finding. The University will strengthen internal controls to ensure that all students requiring a return of funds calculation are identified and return of funds procedures are performed timely and accurately. Management will also ensure the total number of days in the period of enrollment is correct in the Banner system, recalculate the return of Title IV amounts, and return any additional funds to the U.S. Department of Education (USDOE). Lastly, the University will review grades to ensure they are properly classified for the purposes of Title IV refunds.

It should also be noted that the Financial Aid Director responsible for this audit period is no longer employed by the University.

The campus personnel responsible for implementing and monitoring corrective actions are Mrs. Diana Gilbert-Depron, Registrar, Ms. Taishieka Davis, Financial Aid Director, Dr. Sahoo Bijoy, Interim Executive Vice President/Executive Vice Chancellor, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration and Mrs. Monica Mealie, Associate Vice Chancellor for Financial Operations/Comptroller. The projected deadline for completion is June 30, 2021.

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Mr. Daryl G. Purpera, CPA, CFE

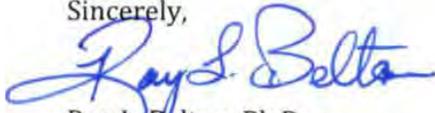
FINDING: Control Weakness and Noncompliance with Return of Title IV Funds

January 25, 2021

Page 2

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771.5021.

Sincerely,



Ray L. Belton, Ph.D.

President-Chancellor

Southern University System

cc: Mrs. Diana Gilbert-Depron

Dr. Bijoy Sahoo

Mr. Flandus McClinton

Mr. Benjamin Pugh

Mrs. Monica Mealie

Mr. Taishieka Davis



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FAX NUMBER
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January 6, 2021

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

Dear Mr. Purpera:

Listed below is the University's response to the finding regarding Control Weakness and Noncompliance with Student Financial Assistance Cluster Program Verification Regulations.

FINDING: Controls Weakness and Noncompliance with Student Financial Assistance Cluster Program Verification Regulations.

RESPONSE: Southern University Baton Rouge (SUBR) concurs with the audit finding listed above. SUBR's management has reviewed this finding and determined a 97% success rate reflects favorably on the University. We will, however, continue to strengthen our procedures to ensure specified documentation is retained and awards are recalculated to comply with the Student Financial Assistance (SFA) Federal Regulations.

It should be noted that the Financial Aid Director responsible for this audit period is no longer employed by the University.

The campus personnel responsible for implementing and monitoring corrective actions are Dr. Jacqueline Preastly, Vice Chancellor for Enrollment Management and Student Success, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration and Ms. Taishieka Davis, Financial Aid Director. The projected deadline for completion is June 30, 2021.

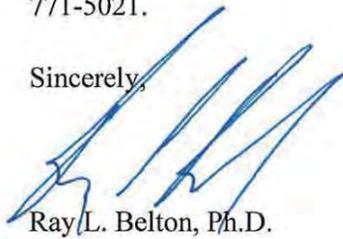
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Mr. Daryl G. Purpera, CPA, CFE
Controls Weakness and Noncompliance with Student Financial Assistance Cluster Program Verification Regulations.
January 6, 2021
Page 2

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771-5021.

Sincerely,



Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Dr. Jacqueline Preastly
Mr. Flandus McClinton
Mr. Benjamin Pugh
Mr. Taishieka Davis



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January 6, 2021

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

Dear Mr. Purpera:

Listed below is the University's response to the finding regarding Control Weakness over Student Financial Assistance Cluster Reporting Requirements.

FINDING: Controls Weakness over Student Financial Assistance Cluster Report Requirements.

RESPONSE: Southern University Baton Rouge (SUBR) concurs with the above noted audit finding. Management has begun to review and strengthen internal controls and procedures over origination and disbursement data recording and reporting.

Additionally, the University will update incorrect dates and amounts reported to Common Origination and Disbursement (COD).

It should also be noted that the Financial Aid Director responsible for the audit period is no longer employed by the University.

The campus personnel responsible for implementing and monitoring corrective actions are Dr. Jacqueline Prestly, Vice Chancellor for Enrollment Management and Student Success, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration and Ms. Taishieka Davis, Financial Aid Director. The projected deadline for completion is June 30, 2021.

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Mr. Daryl G. Purpera, CPA, CFE

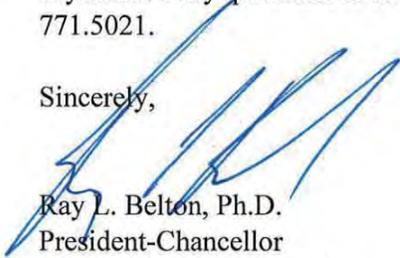
FINDING: Controls Weakness over Student Financial Assistance Cluster Report Requirements

January 6, 2021

Page 2

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771.5021.

Sincerely,



Ray L. Belton, Ph.D.

President-Chancellor

Southern University System

cc: Dr. Jacqueline Preastly
Mr. Flandus McClinton
Mr. Benjamin Pugh
Mr. Taishieka Davis

SOUTHERN UNIVERSITY SYSTEM



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January 6, 2021

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

Dear Mr. Purpera:

Listed below is the University's response to the finding regarding Control Weakness over Student Financial Assistance Borrower Data Reconciliations.

FINDING: Control Weakness over Student Financial Assistance Borrower Data Reconciliations.

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above noted finding. SUBR has documented that periodic reconciliations were performed, but not on a monthly basis. Also, the documenting of resolution of differences in disbursement information between SUBR and the Common Origination and Disbursement (COD) System was not performed timely. The University has prepared and implemented written procedures to resolve this finding. Management will continue to monitor this finding to ensure future compliance.

It should also be noted that the Financial Aid Director responsible for this audit period is no longer employed by the University.

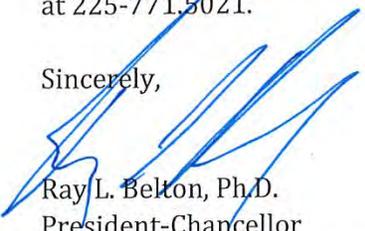
The campus personnel responsible for implementing and monitoring corrective actions are Dr. Jacqueline Preastly, Vice Chancellor for Enrollment Management and Student Success, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration and Ms. Taishieka Davis, Financial Aid Director. The projected deadline for completion is June 30, 2021.

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Mr. Daryl G. Purpera, CPA, CFE
FINDING: Control Weakness over Student Financial Assistance Borrower Data Reconciliations
January 6, 2021
Page 2

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771,5021.

Sincerely,



Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Dr. Jacqueline Preastly
Mr. Flandus McClinton
Mr. Benjamin Pugh
Mr. Taishieka Davis



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January 6, 2021

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

Dear Mr. Purpera:

Listed below is the University's response to the finding regarding Noncompliance with Student Financial Assistance Disbursement Regulations.

FINDING: Noncompliance with Student Financial Assistance Disbursement Regulations.

RESPONSE: Southern University Baton Rouge (SUBR) concurs with the above noted audit finding. A review by Financial Aid management verified that SUBR did not send out disbursement notices due to a newly installed system process not being activated.

Additionally, management has confirmed that the University did not document its Direct Loan Quality Assurance System. The Financial Aid Office, Internal Audit Staff, and Fiscal Office will review all policies and procedures regarding Student Financial Assistance (SFA) program regulations related to Direct Loan Disbursements and Direct Loan Quality Assistance Systems. A concerted effort will be made to strengthen our existing internal controls and document and implement our Direct Loan Quality Assurance System.

It should also be noted that the Financial Aid Director responsible for this audit period is no longer employed by the University.

The campus personnel responsible for implementing and monitoring corrective actions are Dr. Jacqueline Preastly, Vice Chancellor for Enrollment Management and Student Success, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration and Ms. Taishieka Davis, Financial Aid Director. The projected deadline for completion is June 30, 2021.

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Mr. Daryl G. Purpera, CPA, CFE

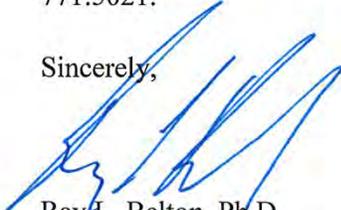
FINDING: Noncompliance with Student Financial Assistance Disbursement Regulations

January 6, 2021

Page 2

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771.5021.

Sincerely,



Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Dr. Jacqueline Preastly
Mr. Flandus McClinton
Mr. Benjamin Pugh
Mr. Taishieka Davis



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February 11, 2021

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

Dear Mr. Purpera:

Listed below is the University's response to the finding regarding Inaccurate Reporting of Student Enrollment Status.

FINDING: Inaccurate Reporting of Student Enrollment Status

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above noted finding. A review by the Registrar indicates the exceptions are accurate and we have already begun the process of strengthening our procedures over changes in enrollment status for students receiving Federal Pell Grant funds and Federal Direct Student Loan funds, reporting accurate and timely information to the National Students Loan Data System (NSLDS), and establishing a monitoring system to ensure that the Clearinghouse accurately and timely reports this information to NSLDS. Additionally, a request will be made to our Internal Audit staff to perform interim testing to ensure future compliance.

The campus personnel responsible for implementing and monitoring corrective actions are Dr. Bijoy Sahoo, Interim Executive Vice President/Executive Vice Chancellor, Mrs. Diana Gilbert-Depron, Registrar, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration, and Mrs. Monica Mealie, Associate Vice Chancellor for Financial Operations/Comptroller. The projected deadline for completion is June 30, 2021.

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771.5021.

Sincerely,


Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Mr. Flandus McClinton
Dr. Bijoy Sahoo
Mrs. Dianna Gilbert-Depron
Mr. Benjamin Pugh
Mrs. Monica Mealie

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SOUTHERN UNIVERSITY LAW CENTER

261 A. A. LENOIR HALL
POST OFFICE BOX 9294
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OFFICE OF THE CHANCELLOR

(225) 771-2552
FAX (225) 771-2474

February 12, 2021

Mr. Darryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera :

Listed below is the Law Center's response to the Finding regarding Reporting of Student Enrollment Status.

FINDING: Inaccurate Reporting of Student Enrollment Status

RESPONSE:

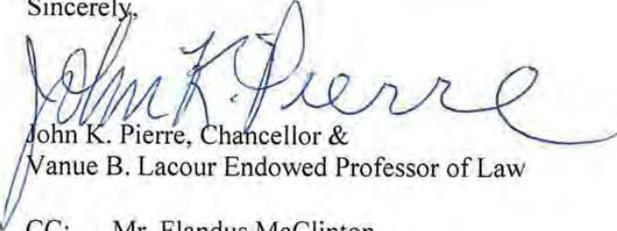
Southern University Law Center (SULC) concurs with the finding on Inaccurate Reporting of Student Enrollment Status. SULC has taken the following affirmative steps to ensure that the enrollment status for its students with NSLDS is accurate and will continue to be accurate in the future.

- The appropriate staff person in our Records and Registration Office has been provided training on the procedural steps to correctly report enrollment status of our students to NSLDS.
- Additionally, cross-training of supplementary SULC staff is in process to ensure that staff will always be available, with knowledge of the student enrollment reporting procedures and process.

Implementation of the corrective actions mentioned above has already begun and will be completed by February 28, 2021. SULC personnel responsible for implementing and monitoring the corrective actions is Shawn Vance, Vice Chancellor for Academic Affairs.

If you require additional information, please contact Terry R. Hall, Vice Chancellor for Finance and Administration, at 225-771-2506.

Sincerely,



John K. Pierre, Chancellor &
Vanue B. Lacour Endowed Professor of Law

CC: Mr. Flandus McClinton



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(225) 771-4680

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February 5, 2021

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

Dear Mr. Purpera:

Listed below is the University's response to the finding regarding Gramm-Leach-Bliley Act - Student Information Security Requirements.

FINDING: Noncompliance with Gramm-Leach-Bliley Act- Student Information Security Requirements.

RESPONSE: Southern University - Baton Rouge (SUBR) concurs with the above noted finding. A review by Information Systems Division Management indicated the University had not completed the formalization of a documented risk assessment program for the Gramm-Leach-Bliley Act (GLBA) for the following required areas:

- Employee training and management.
- Information systems including network and software design, as well as information processing, storage, transmission and disposal.
- Detecting, preventing and responding to attacks, intrusions, or other systems failures.

Southern University - Baton Rouge (SUBR) is committed to developing, implementing, and maintaining information security programs including identifying risks for relevant area operation and design. The University will also implement safeguards to control the risks identified.

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Mr. Daryl G. Purpera, CPA, CFE

FINDING: Noncompliance with Gramm-Leach-Bliley Act – Student Information Security Requirements

February 5, 2021

Page 2

The campus personnel responsible for implementing and monitoring corrective actions are Dr. Gabriel Fagbeyiro, Associate Vice President for Information Technology and Chief Information Officer, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration, and Mrs. Monica Mealie, Associate Vice Chancellor for Financial Operations/Comptroller. The projected deadline for completion is June 30, 2021.

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771.5021.

Sincerely,

A handwritten signature in blue ink that reads "Ray L. Belton" followed by a stylized flourish.

Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Mr. Flandus McClinton
Mr. Benjamin Pugh
Dr. Gabriel Fagbeyiro



Office of the Secretary
 PO Box 94245 | Baton Rouge, LA 70804-9245
 ph: 225-379-1200 | fx: 225-379-1851

John Bel Edwards, Governor
 Shawn D. Wilson, Ph.D., Secretary

February 12, 2021

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

**RE: Department of Transportation and Development
 Audit Finding – Deficiencies in Controls over Electronic Payroll Certifications and Approvals**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Deficiencies in Controls over Electronic Payroll Certifications and 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.

The Department concurs in part. Due to the automated controls in CATS, a system generated lock occurs on all employee records. Therefore, any attempted changes to an employee record must be manually performed. Our Department procedures require employees and supervisors to certify and/or approve time statements by 10pm on Wednesday of pay week with an option to have the record unlocked under certain circumstances and certified the following week (7 calendar days after the original requirement). Time Administrators are responsible for reviewing the ZP241 after the audit of payroll and after the processing of any needed prior period adjustments (PPAs) as this may require the employee’s time statement to be recertified; this cannot be done prior to payroll processing. As such, DOTD does not consider a time statement as “untimely certified or approved” until the close of the following payroll period. These procedures are documented in the DOTD Administrative Manual 3.1.7; the specific excerpt is included as an attachment to this response.

In regard to the specific findings identified in your review, the Department has identified the following:

- **509 (1.5%) time sheets were not certified by the employee.**
 Of the 509 identified, 230 (45.2%) were approved by the respective supervisor by the close of the following pay period.
- **812 (2.4%) time sheets were certified by the employee from three to 132 days after the payroll posting date.**
 Our review identified that 429 (52.8%) of these time sheets were certified by the close of the following pay period. Additionally, when a PPA is performed, recertification is

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Audit Findings – Electronic Payroll Certifications and Approvals
 February 12, 2021
 Page 2 of 6

required in the system and overrides any previous system certification or approval. While we did not research all exceptions for these circumstances, it should be noted that some of these time sheets may have been originally certified timely.

- **1,436 (4.2%) time sheets were not approved by the supervisor.**
 While we concur that these time sheets were not approved by the respective supervisor, 1034 (72.0%) were certified by the employee by the close of the following pay period.
- **1,603 (4.7%) time sheets were approved by the employees' supervisor from three to 139 days after the payroll posting date.**
 Our review identified that 798 (49.2%) of these time sheets were approved by the close of the following pay period. Additionally, when a PPA is performed, recertification is required in the system and overrides any previous system certification or approval. While we did not research all exceptions for these circumstances, it should be noted that some of these time sheets may have been originally approved timely.

Based on the information provided from our review, as well as per the specifics of Timekeeping outlined in the DOTD Administrative Manual 3.1.7, the Department concurs that our internal controls could be strengthened to ensure that Time Administrators are performing proper audit procedures at regular intervals throughout the fiscal year to ensure proper certification and/or approvals of electronic time statements. As a result, access to this optional CATS system may be withdrawn for participating employees if issues of compliance persist.

As such, the Department will initiate the following by March 31, 2021:

- DOTD Human Resources will provide targeted Timekeeping training to all DOTD Time Administrators and the ADAs of Business in the Districts.
- DOTD Human Resources will issue an email to all DOTD E-cert Employees which details employee and supervisor requirements.
- DOTD Human Resources will work with OTS to have an alert created that will auto-generate to E-cert users to provide a timely reminder to certify and/or approve time statements in accordance with our requirements. Until such alert is created, DOTD Human Resources will create a process that will allow greater oversight of the Time Administrators and payroll auditors.
- DOTD Human Resources will work with the DOTD Internal Auditor to ensure any timekeeping audits include testing which will aid in providing oversight to this process.

Our Human Resources Director, Michelle Sanders, or her designee, is responsible for implementing the items noted above to ensure compliance from Time Administrators throughout the Department.

Audit Findings – Electronic Payroll Certifications and Approvals
February 12, 2021
Page 3 of 6

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 at (225) 379-1200 or Barry Keeling, Undersecretary at (225) 379-1270 should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shawn D. Wilson".

Shawn D. Wilson, Ph.D.
Secretary

SDW:MS:ygm

Attachment

cc: Mr. Barry Keeling
Mr. Don Johnson
Ms. Lesha Woods

Audit Findings – Electronic Payroll Certifications and Approvals
 February 12, 2021
 Page 4 of 6

Attachment

From the DOTD Administrative Manual 3.1.7

Electronic Time Statement Certification (eCertification) Information:

Employee Process

- On Payroll Monday after 1:00 pm, employees with the eCert role will be able to log into LEO, select the time statement that needs to be reviewed, and choose **Certify** or **Decline**. The message column will state “No Action Taken” for each pay period that needs to be certified. The Detailed Time Statements are under My Time >Detailed Time Statements. *It may not occur for the first pay period enrolled; however, as a reminder, the employee will receive an e-mail notification that the statement is available for certification.*
- If certified, an e-mail will be sent to the approver stating that the time statement has been certified. The notification will state the specific pay period and employee.
- If declined, the employee should contact the Time Administrator and/or supervisor to have the time entries corrected. To prevent the need for Prior Pay Period Adjustments, the statement should be reviewed before the close of Payroll Monday, so that any necessary corrections may be made before payroll processing.
- Action on the time statement must be taken by 10:00 pm on Wednesday of pay week. If no action is taken by this time, the time statement will be locked, preventing certification.
- Employees that need to take action on a time statement(s) that has been locked (employee returns from FMLA leave, returns from vacation, etc.) are required to contact their Time Administrator or HR, who will need to unlock the statement(s) via LaGov transaction ZP241. If the statements are unlocked and no action is taken by the following Wednesday of pay week, it will automatically be locked again.

Approver Process

- On Payroll Monday after 1:00 pm, approvers will be able to log into LEO under My Time> Approve eTime Statements to approve/reject an employee’s time statement. This action can only take place after the employee has certified their time statement. If approval or rejection is attempted prior to the employee’s certification on Payroll Monday, the approver will receive an error message. After Payroll runs Monday night, approvers can then approve time statements that have not yet been certified. Once the employee returns to work, he/she should promptly (**within two (2) business days**) certify any pending statements. If the employee is not expected to return to work due to a separation, the approver should add a comment in the Approver Notes section stating this as the reason not certified by the employee.
- If rejected, the supervisor will need to contact the Time Administrator and have the time entries corrected. If this occurs after Payroll Monday, a Prior Pay Period Adjustment form should be completed and submitted to HO HR (or the District Business Office) for correction.
- The approval screen will track a percentage of certified time statements complete for that approver’s employees.
- Action on the time statement must be taken by 10:00 pm on Wednesday of pay week. If no action is taken by this time, the time statement will be locked, preventing approval. Approvers that need to take action on a time statement(s) are required to contact their Time

Administrator or HR, who will need to unlock the statement(s) via LaGov transaction ZP241. If the statements are unlocked and no action is taken by the following Wednesday of pay week, it will automatically be locked again.

Time Administrator Process

1. The Time Administrator (TA) must print the ZT37, DOTD Time Entry Worksheet, **with the Display Planned Working Hours report option selected**, on Payroll Monday. If a separated employee appears on the ZT37 the pay period after the effective date of the separation, the Time Administrator must notify HR immediately, to verify that the separation has been processed, so that no overpayment occurs.
2. In lieu of obtaining time statements, the TA must use the ZT20, Time Workflow Audit Worksheet, to verify the following information:
 - Use of correct overtime codes
 - Type of leave (i.e. LA, LB) matches Requester notes
 - Times indicated match the amount of leave/overtime
 - Appropriate costing for employees charging to WBS Elements or Orders, as applicable

Note: The auto-post process occurs between noon and 1:00 p.m. on Payroll Monday and automatically posts to employee time files any pending entries that did not obtain action from the supervisor by noon, so the ZT20 should be generated after 1:00 p.m., to ensure that all entries are captured.
3. If errors in informational items (i.e. AM/PM and actual times of leave/overtime) are identified through the ZT20, these do not impact the employee's time file and cannot be corrected in the payroll system. The TA must print a hard copy of the employee's time statement, using LaGov transaction ZT24e, and the employee and supervisor must make the correction on the time statement and initial. The time statement must then be maintained with the pay period time records, along with the ZT20 and ZT37.

Note: Errors in items which affect the time file (i.e. wrong amount or type of leave/overtime) must be corrected by the TA in PTMW on Payroll Monday, with appropriate documentation, to prevent the need for a Prior Period Time Adjustment.
4. On the Tuesday following Payroll Monday, the TA must again print the ZT37 and forward all information (both ZT37 reports, ZT20, and any corrected time statements) to the employee who performs the post-audit. (This must be someone who does not have time entry access.)
5. If the auditor finds an error after Payroll Monday, the TA must complete and submit a Prior Period Time Adjustment to the appropriate location (District Business Office or HQ Payroll) for correction. Once the Prior Period Time Adjustment is processed, both the employee and supervisor must recertify the time statement. Once the post-audit of the payroll packet is completed, the auditor must sign and date the ZT37. The TA must file the time records by pay period and maintain for the current calendar year, plus a period of three (3) calendar years.
 - Time Administrators must use LaGov transaction ZP241 to audit certification progress and identify:
 - Employees who have/have not certified or declined
 - Approvers who have/have not approved or rejected
 - Locked timesheets

Audit Findings – Electronic Payroll Certifications and Approvals

February 12, 2021

Page 6 of 6

- Employees who have Prior Pay Period Adjustments (*Changed After*)
 - Time statements may still be printed and signed, if necessary, via LaGov transaction ZT24e.
 - A Prior Pay Period Adjustment form (PPA) must be submitted when making a correction to an employee's time. The ADA or Section Head must approve the PPA before processing.

When PPAs are processed by HQ HR or the District Business Office, the employee will receive an e-mail indicating that the time statement has been changed after it was certified. ***Employees are required to recertify, thereby restarting the process.*** PPAs will not alter the original detail on the time statement that has been stored. When PPA entries are made, a second version of the timesheet is created and the PPA entries will be reflected in an Adjusted Time and Attendance box on the time statement. This box will show all current entries on the Time File. The second version of the timesheet is also stored and available for printing, if needed.



Office of the Secretary
 PO Box 94245 | Baton Rouge, LA 70804-9245
 ph: 225-379-1200 | fx: 225-379-1851

John Bel Edwards, Governor
 Shawn D. Wilson, Ph.D., Secretary

March 3, 2021

Mr. Thomas H. Cole, CPA
 Temporary Legislative Auditor
 P. O. Box 94397
 Baton Rouge, LA 70804

**RE: Department of Transportation and Development
 Audit Finding – Untimely Submission of Summary of Samples and Test Results
 Form**

Dear Mr. Cole:

The Department is in receipt of your single audit finding entitled “Untimely Submission of Summary of Samples and Test Results Form.” I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department concurs with the finding. The Summary of Samples and Test Results Form (Form 2059) has been modified and designated as the Audit of Testing and Materials (ATM) which is a part of the final documents submitted for close out of construction projects. While the Department has not identified any quality assurance issues with projects, the final documents were not submitted within the required time frame which could cause a delay in validating that sampling and test results were completed in accordance with the Quality Assurance Program. District Project Engineers are responsible for the timely submission of this information which is compiled into the final close out process performed by Construction.

To remediate this issue, the Construction Section will perform the following:

- The Section will formally notify the respective supervisory staff, the District Area Engineers, and the District Administrators of this issue regarding the delayed submissions and the importance of timely compliance upon completion of this audit.
- The Section will continue to produce a late projects report and notify the District Project Engineers of projects that have surpassed the allowable submission date and instruct appropriate parties to submit the delayed information as soon as possible.
- The Section will include audit finding and the requirements for timely submittal as an agenda item for the annual statewide meetings with District personnel, as allowed with ongoing COVID-19 restrictions.
- The Section will continue to pursue the development, testing, and implementation of the “Headlight Materials and Sampling Plan” system. This system will allow real time sampling and testing results for all projects. Since all information is digital, this should aid in completing the Audit of Testing and Materials Form more timely. Additionally,

Louisiana Department of Transportation and Development | 1201 Capitol Access Road | Baton Rouge, LA 70802 | 225-379-1200
 An Equal Opportunity Employer | A Drug-Free Workplace | Agency of Louisiana.gov | dotd.la.gov

Audit Findings – Untimely Submission of Summary of Samples and Test Results Form
March 3, 2021
Page 2 of 2

the risk of late submittal is also minimized as the system will notify Construction once quantities and results are input into the system and immediate feedback can be given if additional testing of samples is required. This system is planned to be implemented statewide by July 2021.

District Management will implement the following controls to ensure timely submittal of the information:

- Operations Executive Management will send emails to the District Administrators and the Area Engineers at the conclusion of the audit with specific instructions to give top priority to ensure all required work is completed on time. Additional follow-up will be made with the responsible staff accordingly.
- Management will evaluate potential changes in the work process for those projects remaining to be completed outside of the “Headlight” system to allow more timely processing where necessary.
- Management will work with Construction to continue with the testing and implementation of the “HeadLight” project.

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 at (225) 379-1200 or Barry Keeling, Undersecretary at (225) 379-1270 should you have any questions.

Sincerely,



Shawn D. Wilson, Ph.D.
Secretary

SDW:MS:nr

cc: Mr. Chris Knotts, PE
Mr. Barry Keeling
Mr. Vince Latino, PE
Mr. Don Johnson
Mr. Mike Vosburg, PE
Ms. Lesha Woods



Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: (337) 482-6506

Université des Acadiens

April 19, 2021

Mr. Thomas Cole, CPA
Temporary Louisiana Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Cole:

Please find below our management response to the FY 2019-2020 audit finding of "Control Weakness over Enrollment Reporting".

The University concurs with the finding.

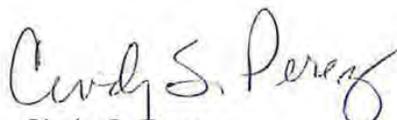
The Corrective Action Plan created by the University is as follows:

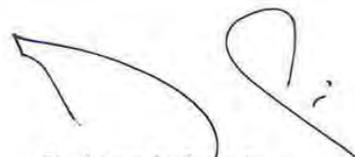
Cindy Perez, Executive Director of Student Aid & Scholarships is responsible to verify the implementation of action plan.

The Financial Aid Office will be working with the Registrar's Office to create a process that will prevent this from happening in the future. The plan is as follows:

- A report will be generated at the end of each term, of all students who received FN and/or FS grades. The report will be reviewed and students will be updated in NSLDS accordingly.

Sincerely,


Cindy S. Perez
Financial Aid Director


E. Joseph Savoie
President



Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: (337) 482-6506

Université des Acadiens

April 19, 2021

Mr. Thomas Cole, CPA
Louisiana Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Cole:

Please find below our management response to the FY 2019-2020 audit finding of "Control Weaknesses and Noncompliance over Return of Title IV Funds".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Executive Director of Student Aid & Scholarships is responsible to verify the implementation of action plan.

The Financial Aid Office along with the Registrar's Office has developed a management plan to prevent this finding from reoccurring. The plan is as follows:

- Registrar's Office will use the date the student initiated the resignation on the SFAWDRL screen rather than the date the resignation was processed.
- Financial aid now has access to update the SFAWDRL screen to make any necessary adjustments based on sufficient documentation submitted by the student or instructor.

Sincerely,

Handwritten signature of Cindy S. Perez in cursive.

Cindy S. Perez
Financial Aid Director

Handwritten signature of E. Joseph Savoie in cursive.

E. Joseph Savoie
President



Chief Information Officer
Information Technology

P.O. Box 41690
Lafayette, LA 70504-1690
Office: (337) 482-2246

Université des Académiciens

March 29, 2021

Mr. Thomas H. Cole, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Cole,

In response to University of Louisiana at Lafayette's audit finding, Noncompliance with Gramm-Leach Bliley Act (GLBA) Regarding Student Information Security, the University concurs with this finding and notes the following,

As noted in the management letter, UL Lafayette does have policies, practices, and procedures in place for employee cybersecurity training, ensuring the security of information systems, and responding to cyberthreats. We agree with the Louisiana Legislative Auditor that there can be no assurance that these safeguards are sufficient without a thorough formal GLBA risk assessment being conducted.

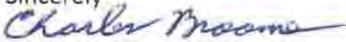
UL Lafayette is taking the following corrective actions to address this finding:

Phase 1. A formal documented risk assessment, conducted by an external independent firm, will address the requirements of the Gramm-Leach Bliley Act standards for safeguarding student information. The risk assessment will cover three areas required by Gramm-Leach Bliley Act, as noted in the management letter: (1) employee training and management; (2) information systems; and (3) detecting, preventing and responding to attacks, intrusions, or other system failures. This phase of corrective action is already underway and is anticipated to be completed by July 31, 2021. Contract for this service is already in progress.

Phase 2. Once the risk assessment is completed, UL Lafayette will go over the recommendations in the report, item-by-item, to address every risk identified. The safeguards that we implement will manage the risks to security, confidentiality, integrity, and accountability of student information. This phase of the corrective action is expected to be completed by December 15, 2021, when all items of concern identified in the risk assessment will have been addressed.

Cindy Shows-Perez, Executive Director of Financial Aid, will serve as the contact person and is responsible for the corrective actions as the Primary Data Steward and GLBA compliance lead.

Charles Broome, IT Security Officer will oversee technical control remediation with internal and contracted IT service organizations. GLBA [IT Technical] compliance reports sent monthly to assigned GLBA compliance officer and/or committee.

Sincerely,

Charles Broome
IT Security Officer



Office of Information Services & Student Success

Sandel Hall 300 | 700 University Avenue
 Monroe, LA 71209-3200 P 318.342.1070

February 12, 2021

Mr. Daryl G. Purpera, CPA, CFE
 Louisiana Legislative Auditor
 1600 North Third Street
 Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

In response to University of Louisiana Monroe's audit finding, Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security, the University concurs with this finding and notes the following.

As noted in the management letter, ULM does have policies, practices, and procedures in place for employee cybersecurity training, ensuring the security of information systems, and responding to cyberthreats. We agree with the Louisiana Legislative Auditor that there can be no assurance that these safeguards are sufficient without a thorough formal risk assessment being conducted.

ULM is taking the following corrective actions to address this finding:

Phase 1. A formal documented risk assessment, conducted by an external independent firm, will address the requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information. The risk assessment will cover the three areas required by Gramm-Leach-Bliley Act, as noted in the management letter: (1) employee training and management; (2) information systems; and (3) detecting, preventing and responding to attacks, intrusions, or other systems failures. This phase of the corrective action is already underway and is expected to be completed by May 31, 2021, when ULM will receive the final risk assessment report.

Phase 2. Once the risk assessment is complete, ULM will go over the recommendations in the report, item-by-item, to address every risk identified. The safeguards that we will implement will control the risks to security, confidentiality, and integrity of student information. This phase of the corrective action is expected to be completed by December 15, 2021, when all items of concern identified in the risk assessment will have been addressed.

Mr. Chance Eppinette, ULM Director of Information Technology, will serve as the contact person and is responsible for the corrective actions.

Sincerely,

Michael Camille, Ph.D.

Vice President for Information Services and Student Success

ASB
2/12/2021

#TAKEFLIGHT

ULM is a member of the University of Louisiana System
 • AA/EOE



THE UNIVERSITY of
NEW ORLEANS
OFFICE OF THE PRESIDENT

November 2, 2020

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

Dear Mr. Purpera,

RE: Incorrect Reporting of Loan Activity in the Schedule of Expenditures of Federal Awards

The University of New Orleans concurs with the finding that Federal Direct Student Loans were incorrectly reported in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2020.

The finding was the result of a miscommunication between the two departments responsible for collecting and reporting the loan data. The University will add a second level of review of the SEFA to ensure that this does not occur future years.

Mr. David Muscarello, Manager of Financial Reporting and General Accounting is responsible for the oversight of the corrective action.

If you have any questions, please call me directly or my primary point of contact, Dr. Gloria J. Walker, Vice President for Business Affairs, at 504-280-6209.

Sincerely,

John Nicklow, PhD, PE, PH, DWRE
President



March 16, 2021

Thomas H. Cole, CPA
Temporary Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Borrower Data Reconciliation Requirement

Dear Mr. Cole,

The University of New Orleans partially concurs with the finding for noncompliance with Borrower Data Reconciliation requirements. Although the School Account Statement (SAS) data was not used during its monthly reconciliation process with the Dept. of Education's Common Origination and Disbursement (COD) system, all originations and disbursements were reconciled with COD and General Accounting to confirm the amount to drawdown. Originations and Disbursements are reviewed after each file is sent to COD for processing. Biweekly, reviews between Financial Aid and General Accounting are conducted to ensure reconciliation in the Direct Loan Program. The reviewed aid year's reconciliation process with Direct Loans were successfully closed out. Our formal procedure was given during the audit review, but the SAS was not used and therefore no review was completed to meet the regulatory requirements to do so.

The University will correct this finding immediately by including the SAS during its Direct Loan reconciliation process. A comprehensive FSA Assessment will be reviewed by internal audit to ensure compliance transpires by the end of 2021 AY for the upcoming DoE Borrower Data Reconciliation. Monthly internal reviews will be schedule to ensure this process follows all reconciliation requirements performed by Financial Aid and General Accounting Offices.

Ann Lockridge, Sr. Director of Financial Aid, Sch., and VA Services and David Muscarello, CPA, Manager, Financial Reporting and General Accounting are responsible for the oversight of the corrective actions.

Sincerely,



John W. Nicklow
President, UNO

cc: Gloria Walker
Ann Lockridge
David Muscarello



March 10, 2021

Thomas H. Cole, CPA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Cole,

RE: Noncompliance with Gramm-Leach-Bliley Act – Student Information Security

The University of New Orleans concurs with the finding that the Gramm-Leach-Bliley Act (GLBA) risk assessment was not completed and documented for the fiscal year ended June 30, 2020.

The finding was the result of the Information Technology Department not being aware of the GLBA risk assessment requirements of performing the GLBA risk assessment, and documenting the safeguards for identified risks before the end of the fiscal year.

The University will correct this finding by incorporating the requirements of the GLBA into its current risk assessment processes, and documenting those risks and associated safeguards to further mature its Information Security Program in alignment with GLBA standards. UNO will initiate this corrective action by completing a comprehensive risk and security assessment aligned with GLBA standards using an independent third-party vendor. This risk and security assessment will be completed by the fiscal year ending June 30, 2021.

Mr. William (Billy) Martinez, UNO Chief Information Security Officer is responsible for the oversight of the corrective action.

If you have any questions, please call me directly or my primary point of contact, Dr. Gloria J. Walker, Vice President for Business Affairs, at 504-280-6209.

Sincerely,



John Nicklow
President
The University of New Orleans

Appendix C

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Summary Schedule of Prior Audit Findings

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FINANCIAL STATEMENT FINDINGS

Executive Department - Division of Administration - Office of Group Benefits:

2019	2019	16	2019-001	Inaccurate Annual Fiscal Reports
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Executive Department - Division of Administration - Office of Technology Services:

2017	2016	17	2017-001	Inadequate Disaster Recovery and Business Continuity Planning
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Revenue, Louisiana Department of:

2019	2019	17	2019-002	Duplicate Individual Income Tax Refunds
2019	2018	19	2019-003	Inadequate Preparation of the Annual Fiscal Report

Southeastern Louisiana University:

2019	2019	21	2019-004	Inadequate Controls over Reporting Loan Program Information in the Schedule of Expenditures of Federal Awards
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(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Not corrected; Repeat in 2020, p. 15	D-11
n/a	n/a	Partially corrected	D-12
n/a	n/a	Fully corrected	D-14
n/a	n/a	Fully corrected	D-15
n/a	n/a	Fully corrected	D-16

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FEDERAL AWARD FINDINGS

Findings Covering More Than One Federal Agency

Louisiana State University and Related Campuses:

2019	2017	46	2019-015	Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
2019	2019	27	2019-005	Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center, and the Pennington Biomedical Research Center

U.S. Department of Agriculture

Agriculture and Forestry, Department of:

2019	2019	29	2019-006	Lack of Controls over Cash Management Requirements
2019	2019	30	2019-007	Lack of Controls over Suspension and Debarment Requirements

Children and Family Services, Department of:

2018	2018	39	2018-011	Improper Employee Activity in Federal Program
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Health, Louisiana Department of - Office of Public Health:

2018	2018	41	2018-012	Noncompliance with Review of Redeemed Food Instruments and Cash-Value Vouchers
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U.S. Department of Housing and Urban Development

Executive Department - Division of Administration - Office of Community Development:

2017	2017	36	2017-009	Improper Authorization for Payment of Exempt Property Taxes
2019	2010	32	2019-008	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2018	2010	44	2018-014	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2017	2010	39	2017-010	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2019	2011	34	2019-009	Inadequate Recovery of Small Rental Property Program Loans
2018	2011	46	2018-015	Inadequate Recovery of Small Rental Property Program Loans
2017	2011	41	2017-011	Inadequate Recovery of Small Rental Property Program Loans

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.001/170/290/652, 15.812, 43.008, 81.049/unknown, 93.103	n/a	Partially corrected; Repeat in 2020, p. 27	D-17
10.699, 12.300/420/RD27, 93.847/859	\$137,317	Fully corrected; QC unresolved	D-18
10.568/569	n/a	Fully corrected	D-19
10.568/569	n/a	Fully corrected	D-20
10.551/561	\$6,336	Fully corrected; QC unresolved	D-21
10.557	n/a	Fully corrected	D-22
14.228	\$196,389	No further action needed; QC no further action needed	D-24
14.228	\$155,000	Partially corrected; QC unresolved; Repeat in 2020, p. 34	D-25
14.228	\$7,544,832	Partially corrected; QC unresolved	D-27
14.228	\$280,645,212	No further action needed; QC no further action needed	D-29
14.228	\$7,585,337	Partially corrected; QC unresolved; Repeat in 2020, p.36	D-31
14.228	\$55,616,261	Partially corrected; QC unresolved	D-33
14.228	\$28,144,386	No further action needed; QC no further action needed	D-35

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Justice

Louisiana Commission on Law Enforcement and Administration of Criminal Justice:

2018	2018	48	2018-016	Improper Payroll Allocations
2018	2018	50	2018-017	Inadequate Controls over Quarterly and Annual Performance Reporting
2018	2018	51	2018-018	Noncompliance with Subrecipient Monitoring Requirements

U.S. Department of Labor

Louisiana Workforce Commission:

2019	2016	37	2019-010	Inadequate Source Code Escrow Agreement
2019	2019	38	2019-011	Noncompliance with Subrecipient Monitoring Requirements
2019	2016	40	2019-012	Weak Security Controls

U.S. Department of Transportation

Public Safety and Corrections, Department of - Public Safety Services:

2018	2018	58	2018-022	Inadequate Controls over the Administration of Federal Awards at the Louisiana Highway Safety Commission
2018	2018	60	2018-023	Noncompliance with Subrecipient Monitoring Requirements
2018	2018	62	2018-024	Weakness in Controls over Federal Vouchering

Transportation and Development, Department of:

2019	2019	41	2019-013	Inadequate Controls Related to Highway Planning and Construction Cluster Quality Assurance Requirements
2019	2019	43	2019-014	Noncompliance and Inadequate Controls Related to Highway Planning and Construction Cluster Subrecipient Monitoring

U.S. Department of Education

Louisiana Workforce Commission:

2017	2017	68	2017-026	Improper Eligibility Determination for Pre-Employment Transition Services
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(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
16.575	\$40,297	Fully corrected; QC unresolved	D-36
16.575	n/a	Fully corrected	D-37
16.575	n/a	Fully corrected	D-38
17.225	n/a	Not corrected; Repeat in 2020, p. 42	D-39
17.258/259/278	n/a	Partially corrected; Repeat in 2020, p. 43	D-40
17.225	n/a	Partially corrected; Repeat in 2020, p. 46	D-41
20.600/616	\$155,937	Fully corrected; QC resolved	D-42
20.600/610/616	n/a	Fully corrected	D-43
20.600/607/608/610/616	\$9,204	Fully corrected; QC resolved	D-44
20.205/219	n/a	Partially corrected; Repeat in 2020, p. 49	D-45
20.205/219	n/a	Fully corrected	D-46
84.126	\$272,782	Fully corrected; QC unresolved	D-47

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Education (Cont.)

Southeastern Louisiana University:

2019	2019	48	2019-016	Overpayment of Student Financial Assistance
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Southern University at Baton Rouge:

2017	2017	79	2017-034	Inadequate Control over Eligibility Requirements
2019	2019	50	2019-017	Noncompliance and Weakness in Controls Related to Federal Equipment Management Regulations

U.S. Department of Health and Human Services

Children and Family Services, Department of:

2019	2019	51	2019-018	Control Weakness over Foster Care Payments
2016	2013	82	2016-033	Inadequate Control over TANF Eligibility Documentation
2019	2016	52	2019-019	Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan
2019	2019	54	2019-020	Noncompliance and Control Weakness Relating to Foster Care Subrecipient Monitoring
2019	2019	56	2019-021	Noncompliance and Control Weakness Relating to the Temporary Assistance for Needy Families Income Eligibility Verification

Health, Louisiana Department of:

2019	2012	66	2019-027	Inadequate Controls over Waiver Services Providers
2018	2012	64	2018-025	Improper Payments to Waiver Services Providers
2019	2019	58	2019-022	Inadequate Controls over Billing for Behavioral Health Services
2019	2019	60	2019-023	Inadequate Controls over Healthy Louisiana Premium Payments
2019	2019	62	2019-024	Inadequate Controls over Medicare Buy-In
2019	2019	63	2019-025	Inadequate Controls over Monitoring of Abortion Claims
2019	2015	65	2019-026	Inadequate Controls over Quarterly Federal Expenditure Reporting
2019	2018	69	2019-028	Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations
2019	2019	71	2019-029	Noncompliance on Managed Care Premium Payments
2019	2018	73	2019-030	Noncompliance with Managed Care Provider Enrollment Requirement
2019	2019	75	2019-031	Noncompliance with Prenatal Service Third-Party Liability Requirements

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.038/063/268	\$589,770	Partially corrected; QC unresolved; Repeat in 2020, p. 76	D-48
84.063/268	\$28,667	Fully corrected; QC no further action needed	D-50
84.031	n/a	Fully corrected	D-51
93.658	n/a	Fully corrected	D-52
93.558	\$5,994	Fully corrected; QC no further action needed	D-53
93.558	n/a	Partially corrected	D-54
93.658	\$6,109	Partially corrected; QC resolved	D-55
93.558	\$1,200	Partially corrected; QC unresolved	D-56
93.778	\$7,767	Partially corrected; QC unresolved; Repeat in 2020, p. 110	D-57
93.778	\$5,167	Partially corrected; QC unresolved	D-58
93.767/778	\$1,429,611	Partially corrected; QC unresolved; Repeat in 2020, p.102	D-59
93.767/778	n/a	Fully corrected	D-61
93.778	n/a	Fully corrected	D-62
93.767/778	n/a	Partially corrected; Repeat in 2020, p. 107	D-63
93.767/778	n/a	Fully corrected	D-64
93.767/778	Unable to determine	Fully corrected; QC no further action needed	D-65
93.767/778	n/a	Fully corrected	D-66
93.767/778	n/a	Not corrected; Repeat in 2020, p. 114	D-67
93.767/778	n/a	Partially corrected; Repeat in 2020, p. 115	D-68

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Health and Human Services (Cont.)

Health, Louisiana Department of (Cont.):

2019	2018	77	2019-032	Noncompliance with Provider Revalidation and Screening Requirements
2019	2017	78	2019-033	Noncompliance with Third-Party Liability Assignment
2019	2019	80	2019-034	Weaknesses in Controls over LaMEDS

Juvenile Justice, Office of - Department of Public Safety and Corrections:

2019	2019	82	2019-035	Noncompliance and Control Weakness Relating to Foster Care Billings
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Louisiana State University Health Sciences Center in Shreveport:

2019	2019	84	2019-036	Weakness in Controls with Special Tests and Provisions Requirements
2019	2019	85	2019-037	Weaknesses in Controls over Federal Research and Development Expenses

U.S. Department of Homeland Security

Homeland Security and Emergency Preparedness, Governor's Office of:

2017	2016	92	2017-042	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2016	2016	91	2016-038	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2015	2013	115	2015-053	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2014	2013	76	2014-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2013	2013	76	2013-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery

(Concluded)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.767/778	n/a	Not corrected; Repeat in 2020, p. 117	D-69
93.767/778	n/a	Not corrected; Repeat in 2020, p. 118	D-70
93.767/778	n/a	Partially corrected; Repeat in 2020, p. 120	D-71
93.658	\$6,109	Partially corrected; QC resolved	D-73
93.859	n/a	Partially corrected; Repeat in 2020, p. 128	D-75
93.395/853/859	n/a	Partially corrected; Repeat in 2020, p. 29	D-76
97.039	\$733,043	Partially corrected; QC unresolved	D-77
97.039	\$9,680,202	Partially corrected; QC unresolved	D-78
97.039	\$6,908,346	Partially corrected; QC unresolved	D-79
97.039	\$16,780,897	Fully corrected; QC unresolved	D-80
97.039	\$23,702,363	Fully corrected; QC unresolved	D-81



STATE OF LOUISIANA
DIVISION OF ADMINISTRATION
OFFICE OF GROUP BENEFITS



SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Reference Number:	2019-001
Entity's Name:	Executive Department - Division of Administration - Office of Group Benefits
Finding Title:	Inaccurate Annual Fiscal Reports
Single Audit Report Year:	2019
Initial Year of Finding:	2019
Page Number (from Single Audit report):	16
Federal Grantor Agency(ies):	N/A
CFDA Number(s):	N/A
"Pass-Through Entity" (if applicable):	N/A
Amount of Questioned Costs in Finding:	N/A
Status of Questioned Costs:	N/A
Briefly describe the status of the Questioned Costs:	N/A
Status of Finding:	Not Corrected
Provide a Description of the Finding Status:	<p><i>The Division of Administration-Office of Finance and Support Services ("DOA-OFSS") provides accounting and financial reporting services to OGB, including the preparation and submission of OGB's Annual Financial Report ("AFR"). While the DOA-OFSS have diligently worked to resolve the finding of Inaccurate AFRs associated with OGB's FY 2019 AFR, staff of the Louisiana legislative Auditor ("LLA") have reported that the same type of issues that resulted in the finding for OGB's FY 2019 AFR were also found to have occurred in the preparation and submission of OGB's FY 2020 AFR:</i></p> <ol style="list-style-type: none"><i>errors were found in the input of information into the DOA-Office of Statewide Reporting and Accounting Policy ("OSRAP") AFR portal,</i><i>allocation errors have been discovered between the agency fund and general fund, and</i><i>OGB's AFR was submitted to the DOA- OSRAP after the extended submission deadline of October 8, 2020.</i> <p><i>OGB and the DOA-OFSS will continue to work towards ensuring such errors do not occur with the preparation and submission of future OGB AFRs.</i></p>

Office of Technology Services
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 GOVERNOR



JAY DARDENNE
 COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2017-001
Entity's Name	Executive Department - Division of Administration - Office of Technology Services
Finding Title	Inadequate Disaster Recovery and Business Continuity Planning
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	17
Federal Grantor Agency (ies)	n/a
CFDA Number (s)	n/a
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Partially Corrected
Provide a description of the finding status	10/5/2020 update: OTS is in the process of hiring a full time project officer to work 100% on Disaster Recovery, Business Continuity Plans, and ongoing

	<p>Business Impact Analyses due to the retirement of a veteran employee. Business Impact Analyses were completed for two additional agencies in 2019 – Louisiana Workforce Commission and Department of Wildlife and Fisheries, with progress made for other agencies as well. In addition, significant progress was advanced during last year’s RYUK cyberattack event. As a result of this cyber event, OTS has implemented significant improvements for the protection of the state’s assets, as well as, in the backup and recovery processes for recovery of in-scope agency assets. This included investments in firewall protective devices, redundant storage methods, and quicker, more reliable restore processes. In addition, this year’s ongoing Covid related activities have increased protections with the usage of VPN and two factor authentication for admins.</p>
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State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2019-002
Entity's Name	440-Department of Revenue
Finding Title	Duplicate Individual Income Tax Refunds
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (Single Audit report0	17
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Cost	N/A
Briefly Describe the Status of the Questioned Cost	N/A
Status of Finding	Fully Corrected
Provide a Description of the Finding Status	Corrective action was taken

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State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2019-003
Entity's Name	440-Department of Revenue
Finding Title	Inadequate Preparation of the Annual Fiscal Report
Single Audit Report Year	2019
Initial Year of Finding	2018
Page Number (Single Audit report)	19
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Cost	N/A
Briefly Describe the Status of the Questioned Cost	N/A
Status of Finding	Fully Corrected
Provide a Description of the Finding Status	Corrective action was taken

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Schedule of Prior Audit Findings

Finding Reference Number	2019-004
Entity's Name	Southeastern Louisiana University
Finding Title	Inadequate Controls over Reporting Loan Program Information in the Schedule of Expenditures of Federal Awards
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	21
Federal Grantor Agency (ies)	n/a
CFDA Number (s)	n/a
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2019-015
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
Single Audit Report Year	2019
Initial Year of Finding	2017
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U. S. Department of Agriculture; U.S. Department of the Interior; National Aeronautics and Space Administration; U.S. Department of Energy; U.S. Department of Health and Human Services
CFDA Number (s)	10.001/170/290/652, 15.812, 43.008, 81.049/unknown, 93.103
“Pass-Through Entity” (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Controls for after the fact monitoring of key personnel have been established and are in place. We are exploring options to strengthen our preventative controls over key personnel changes.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2019-005
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center, and the Pennington Biomedical Research Center
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	27
Federal Grantor Agency (ies)	U. S. Department of Agriculture; U.S. Department of Defense; U.S. Department of Health and Human Services
CFDA Number (s)	10.699, 12.300/420/RD27, 93.847/859
"Pass-Through Entity" (if applicable)	Johns Hopkins University; Booz Allen Hamilton, Inc.
Amount of Questioned Costs in Finding	\$137,317
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The questioned costs are currently being reviewed.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY
MIKE STRAIN DVM
COMMISSIONER



Schedule of Prior Audit Findings

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Finding Reference Number	2019-006
Entity's Name	160-Department of Agriculture & Forestry
Finding Title	Lack of Controls over Cash Management Requirements
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	29
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.568/569
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective Action was taken



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY
MIKE STRAIN DVM
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Finding Reference Number	2019-007
Entity's Name	160-Department of Agriculture & Forestry
Finding Title	Lack of Controls over Suspension and Debarment Requirements
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	30
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.568/569
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action taken.



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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2018-011
Entity's Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Program
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551/561
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,336.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	\$150 has been collected
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

An Equal Opportunity Employer





State of Louisiana

Louisiana Department of Health

Office of Public Health

Schedule of Prior Audit Findings

Finding Reference Number	2018-012
Entity's Name	Health, Louisiana Department of - Office of Public Health
Finding Title	Noncompliance with Review of Redeemed Food Instruments and Cash-Value Vouchers
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	41
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.557
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	OPH-WIC is compliant with 7 CFR 246.12(k)(1). Louisiana WIC transitioned from paper benefits (FIs/CVVs) to electronic benefit transfer (EBT) cards in October 2019. As of March 2020, the Program is no longer processing any paper FI/CVV benefits. Louisiana WIC continues to work with USDA, the WIC Program's funding agency, to update and receive approval on all Vendor Operations policies and procedures, including those specific to vendor claims and processing, to ensure continued compliance with this federal regulation as it pertains to the new electronic delivery system. OPH contracts with Solutran to provide EBT processing services which includes the review of all transactions before payments are made to vendors. For EBT transactions, Solutran validates the claims against the benefit issuance information from

LAWIN (the Louisiana WIC management information system) through Solutran Online Account Reporting (SOAR) for valid personal account number (PAN), valid benefit issuance, and benefits available for the associated PAN. Additionally, Louisiana WIC staff review the Household Transaction Exception Report from SOAR to complete a 1:1 reconciliation and review of paid transactions that appear on this report. Additionally, Solutran continues to provide annual Type 2 Service Organization Control (SOC) 2 reports to OPH-WIC for the federal fiscal year period (October 1 – September 30). The Type 2 SOC 2 report offers an independent assessment of whether a service organization’s system of controls was placed in operation, suitably designed, and operating effectively. A Bridge Letter for the period of September 30, 2019 through June 30, 2020 was provided on September 17, 2020.

As a further control and to be in compliance with federal regulations, Louisiana WIC has established and implemented USDA-approved policies and procedures related to not-to-exceed amounts (NTE) and maximum allowable reimbursement levels (MARL) which apply limits to the amount of reimbursement allowed based on a vendor’s peer group. Any WIC Approved Food item presented for payment during the transaction settlement process that exceeds the NTE will have the reimbursement for that particular food item reduced to the NTE level. The post-payment MARL is the reimbursement level, based on vendor peer group, above which the State agency will make price adjustments during month end processing to ensure the WIC Approved Food item is not paid above the post-payment MARL. The evaluation of transactions for post-payment MARL adjustments adds an additional level of review for EBT transactions. All of these measures ensure Louisiana WIC is compliant with retail food delivery system claims and vendor cost containment.

Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2017-009
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Improper Authorization for Payment of Exempt Property Taxes
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	36
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$196,389
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
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 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2019-008
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Grant Recovery of Homeowner Assistance Program Awards
Single Audit Report Year	2019
Initial Year of Finding	2010
Page Number (from Single Audit report)	32
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$155,000
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD will continue its efforts to recover those awards determined to be ineligible in accordance

	<p>with policies and procedures that are acceptable to HUD. OCD will continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate.</p>
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Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2018-014
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2018
Initial Year of Finding	2010
Page Number (from Single Audit report)	44
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$7,544,832
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to

	HUD. OCD will continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate.
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Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
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JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2017-010
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2017
Initial Year of Finding	2010
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$280,645,212
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed

Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).
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Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2019-009
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2019
Initial Year of Finding	2011
Page Number (from Single Audit report)	34
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$7,585,337
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD.
Status of Finding	Partially Corrected

Provide a description of the finding status	OCD and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.
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Office of Community Development
Disaster Recovery Unit
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2018-015
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2018
Initial Year of Finding	2011
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$55,616,261
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing

	each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.
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Office of Community Development
Disaster Recovery Unit
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
Governor



JAY DARDENNE
Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2017-011
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2017
Initial Year of Finding	2011
Page Number (from Single Audit report)	41
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$28,144,386
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

State of Louisiana

Office of the Governor
Louisiana Commission on Law Enforcement
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Schedule of Prior Audit Findings

Finding Reference Number	2018-016
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Improper Payroll Allocations
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	\$40,297
Status of Questioned Costs	Unresolved – The state agency is currently working with the U.S. Department of Justice to resolve these costs.
Briefly describe the status of the Questioned Costs	All documentation has been provided to the U.S. Department of Justice for review.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

State of Louisiana

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Schedule of Prior Audit Findings

Finding Reference Number	2018-017
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Inadequate Controls over Quarterly and Annual Performance Reporting
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	50
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

State of Louisiana

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Schedule of Prior Audit Findings

Finding Reference Number	2018-018
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	51
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



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Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2019-010
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Source Code Escrow Agreement
Single Audit Report Year	2019
Initial Year of Finding	2016
Page Number (from Single Audit report)	37
Federal Grantor Agency (ies)	U. S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	A revised escrow contract amendment was submitted to the vendor for review



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Schedule of Prior Audit Findings

Finding Reference Number	2019-011
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	38
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.258/259/278
"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	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	All 15 local subrecipients were monitored. Process for single audit reports being developed.



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Schedule of Prior Audit Findings

Finding Reference Number	2019-012
Entity's Name	Louisiana Workforce Commission
Finding Title	Weak Security Controls
Single Audit Report Year	2019
Initial Year of Finding	2016
Page Number (from Single Audit report)	40
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Still working with OTS to establish monitoring system for agency use.



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State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-022
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Inadequate Controls over the Administration of Federal Awards at the Louisiana Highway Safety Commission
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	58
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$155,937
Status of Questioned Costs	Resolved
Briefly Describe the Status of the Questioned Costs	LHSC has reimbursed or readjusted some of the items identified in the finding in the federal grants tracking system. Correct federal/state share rate was used to rebill/credit the overcharges, duplicate or disallowed charges were refunded. Remaining items were researched and all backup documentation was reviewed to validate costs.
Status of Finding	Fully Corrected
Provide a Description of the Finding Status	Corrective action was taken.

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State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-023
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	60
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/610/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a Description of the Finding Status	Correction action was taken.

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State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-024
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Weakness in Controls over Federal Vouchering
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	62
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/607/608/610/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$9,204
Status of Questioned Costs	Resolved
Briefly Describe the Status of the	LHSC researched questioned costs, identified repayments, and submitted all documentation submitted to NHTSA. All questioned costs are resolved.
Status of Finding	Fully Corrected
Provide a Description of the Finding Status	Corrective action was taken.

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Schedule of Prior Audit Findings

Finding Reference Number	2019-013
Entity’s Name	Department of Transportation and Development
Finding Title	Inadequate Controls Related to Highway Planning and Construction Cluster Quality Assurance Requirements
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	41
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.205/219
“Pass-Through Entity” (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	The 2059 Form has been renamed the Audit of Testing and Materials to more accurately reflect the purpose of the document. Also, the 30-day requirement for submittal referenced in the audit finding was removed from Section 5.8 of the Contract Administration Manual. Additionally, the PE’s will be requested to document the issues which exist in the close-out process which has precluded this process from being completed timely. The long term solution will be finalized after the completion of an internal study and formal discussion at the Department Project Engineer/Area Engineer/Headquarters Construction meeting in the Fall of 2020 regarding this issue. At the conclusion of this meeting, further guidance and future requirements will be documented and disseminated.



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Schedule of Prior Audit Findings

Finding Reference Number	2019-014
Entity's Name	Department of Transportation and Development
Finding Title	Noncompliance and Inadequate Controls Related to Highway Planning and Construction Cluster Sub-recipient Monitoring
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	43
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.205/219
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2017-026
Entity's Name	Louisiana Workforce Commission
Finding Title	Improper Eligibility Determination for Pre-Employment Transition Services
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.126
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$272,782
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Waiting on Initial Determination from U.S. Department of Education
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2019-016
Entity's Name	Southeastern Louisiana University
Finding Title	Overpayment of Student Financial Assistance
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.038/063/268
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	\$589,770
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Southeastern is awaiting guidance from the federal agency in regards to the questioned costs.
Status of Finding	Partially Corrected
Provide a description of the finding status	<p>Corrective actions have been taken in accordance with the proposed corrective action plan.</p> <ol style="list-style-type: none"> 1. Specific PeopleSoft screens were not updated timely - Corrections were made to update the screens on a daily basis. However, after the initial action was taken, it was discovered that not all students' screens were being updated. Additional corrections were made to ensure that all screens are being updated nightly. 2. Inadequate training of staff – <ol style="list-style-type: none"> a. The new Director of Financial Aid started June 6, 2020. b. A contract with Financial Aid Services began on July 1, 2020. The services

	<p>provided included hands-on assistance to the financial aid director, recommending best practices to deliver financial aid, helping to identify policies and procedures that needed to be updated or rewritten to strengthen internal controls, as well as other additional services.</p> <p>c. Financial Aid staff have been provided training; however, turnover continues to be a concern.</p> <p>3. Lack of controls to ensure students are eligible for financial assistance – Corrective action was taken.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2017-034
Entity's Name	Southern University at Baton Rouge
Finding Title	Inadequate Controls over Eligibility Requirements
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	79
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$28,667
Status of Questioned Costs	No further action needed
Briefly describe the status of the Questioned Costs	No further action needed because the status meets the requirements of 2 CFR Part 200.511(b)(3)
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2019-017
Entity's Name	Southern University at Baton Rouge
Finding Title	Noncompliance and Weakness in Controls Related to Federal Equipment Management Regulations
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	50
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.031
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2019-018
Entity's Name	360 - Department of Children & Family Services
Finding Title	Control Weakness over Foster Care Payments
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	51
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.658
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

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Schedule of Prior Audit Findings

Finding Reference Number	2016-033
Entity's Name	360 – Department of Children & Family Services
Finding Title	Inadequate Control over TANF Eligibility Documentation
Single Audit Report Year	2016
Initial Year of Finding	2013
Page Number (from Single Audit report)	82
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$5,994.00
Status of Questioned Costs	No further action needed
Briefly describe the status of the Questioned Costs	No further action is needed because all conditions in 2 CFR Part 200.511 (b) (3) have been met.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

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Schedule of Prior Audit Findings

Finding Reference Number	2019-019
Entity's Name	360 - Department of Children & Family Services
Finding Title	Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan
Single Audit Report Year	2019
Initial Year of Finding	2016
Page Number (from Single Audit report)	52
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	DCFS' Workforce Development Unit has taken over administration of the STEP program and will maintain documentation of work activities in the OnBase System. The anticipated completion date is March 31, 2021.





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Schedule of Prior Audit Findings

Finding Reference Number	2019-020
Entity's Name	360 - Department of Children & Family Services
Finding Title	Noncompliance and Control Weakness Relating to Foster Care Subrecipient Monitoring
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	54
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.658
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,109
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Costs have been refunded to the federal government.
Status of Finding	Partially Corrected
Provide a description of the finding status	DCFS will implement additional controls to ensure sub-recipient invoices are properly supported, include only Foster Care IV-E eligible clients and follow established DCFS payment methodology. DCFS is working towards electronic invoicing to reduce payment errors and the anticipated completion date is June, 2021.

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Schedule of Prior Audit Findings

Finding Reference Number	2019-021
Entity's Name	360 - Department of Children & Family Services
Finding Title	Noncompliance and Control Weakness Relating to the Temporary Assistance for Needy Families Income Eligibility Verification
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	56
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,200
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Pending claim with Recovery section
Status of Finding	Partially Corrected
Provide a description of the finding status	Internal Audit detected a system issue in the new LITE system that impacted a specific population of cases. DCFS has engaged with the system developer to correct the issue and the anticipated completion date for the corrective action is 2021.





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

March 9, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2019-027
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Waiver Services Providers
Single Audit Report Year	2019
Initial Year of Finding	2012
Page Number (from Single Audit report)	66
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$7,767.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LDH has provided documentation to support their review of the questioned claims and is waiting on a determination from CMS.
Status of Finding	Partially Corrected
Provide a description of the finding status	<p>LDH will continue to work with providers to review all regulatory and program requirements for their respective programs. LDH/OCDD/OAAS will also review and update waiver provider manuals as pertains to documentation requirements and deviations from Plan of Care.</p> <p>LDH/OCDD/OAAS will furthermore implement a new, risk-based quality assurance process using EVV data to target training, technical assistance, and remediation where it is most needed. This process will utilize data from the EVV system to identify areas of provider noncompliance with POC as well as other areas deemed important for further review by program staff.</p>



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

October 5, 2020

Schedule of Prior Audit Findings

Finding Reference Number	2018-025
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Services Providers
Single Audit Report Year	2018
Initial Year of Finding	2012
Page Number (from Single Audit report)	64
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$5,167.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LDH only identified \$425.28 in total improper payments, of which the FFP share was \$271.00. This amount was returned on the CMS 64 report (QTR 1 09/30/2019). LDH is awaiting written confirmation from CMS indicating that the lesser amount was accepted.
Status of Finding	Partially Corrected
Provide a description of the finding status	The New Opportunities Waiver (NOW) manual has been updated to reflect the implementation of Electronic Visit Verification (EVV), and the requirements of the documentation needed. In regards to documentation of support coordinator trainings, the OCDD Waiver Director, Paul Rhorer, attests to calling the providers in question and explaining to them procedurally how to handle cases of deviations in schedules with updates in progress notes, etc. He also had calls to explain the audit with the local governing entities and support coordination agencies. Since COVID impact started in March, plans for statewide training were put on hold.



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

March 4, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2019-022
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Billing for Behavioral Health Services
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	58
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$1,429,611.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LDH staff continue to review the remaining claims. Once complete, LDH will reverse/adjust any improperly paid claims.
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH did not concur with the LLA recommendation for this finding. Numerous reviews of behavioral health claims and encounters have been and continue to be conducted by the Surveillance and Utilization Review Subsystem Unit (SURS), the Unified Program Integrity Contractor (UPIC) and the MCOs to ensure that claims are paid appropriately. Once LDH has isolated the portion of the claims identified in the finding that were, in fact, processed inappropriately, LDH will work with the MCOs to identify any areas in

their claims review and monitoring process that can be improved upon. LDH has implemented safeguards in place that are intended to prevent payment of excessive PMPM rates to the MCOs.



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

October 5, 2020

Schedule of Prior Audit Findings

Finding Reference Number	2019-023
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Healthy Louisiana Premium Payments
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	60
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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

October 5, 2020

Schedule of Prior Audit Findings

Finding Reference Number	2019-024
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Medicare Buy-In
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	62
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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

March 4, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2019-025
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Monitoring of Abortion Claims
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	63
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A

Status of Finding Partially Corrected

Provide a description of the finding status All MCOs are required to submit information related to claims paid for induced abortions on the monthly 137 report, Elective Abortion Report tabs. The information on these reports is reviewed monthly for compliance and will continue to be reviewed. Additionally, LDH is nearing completion of the review for MCO reported payments made prior to the information being captured on the monthly 137 report. To finalize its review, LDH has requested MCO records by Friday, February 12, 2021, for claims pending review and expects to have the review completed by March 5, 2021



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

October 5, 2020

Schedule of Prior Audit Findings

Finding Reference Number	2019-026
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Quarterly Federal Expenditure Reporting
Single Audit Report Year	2019
Initial Year of Finding	2015
Page Number (from Single Audit report)	65
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



State of Louisiana

Louisiana Department of Health
Office of Management and Finance

March 17, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2019-028
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations
Single Audit Report Year	2019
Initial Year of Finding	2018
Page Number (from Single Audit report)	69
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	Unable to Determine.
Status of Questioned Costs	No Further Action Needed.
Briefly describe the status of the Questioned Costs	No further action is needed because the federal agency confirming that no further action is needed regarding question costs has sent documentation indicating such.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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

March 9, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2019-029
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance on Managed Care Premium Payments
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	71
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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

October 5, 2020

Schedule of Prior Audit Findings

Finding Reference Number	2019-030
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Managed Care Provider Enrollment Requirement
Single Audit Report Year	2019
Initial Year of Finding	2018
Page Number (from Single Audit report)	73
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	LDH Medicaid acknowledges that the enrollment and risk-based screening of managed care providers have not been implemented yet following the Verisys contract cancellation. After the contract was cancelled on April 3, 2020, LDH began discussions with DXC, the state's current Provider Enrollment vendor, to help the state become compliant with this federal requirement. LDH recently received approval of an APD for this project from CMS. LDH plans to amend the current DXC contract to accomplish enrollment and risk-based screening of managed care providers.



State of Louisiana

Louisiana Department of Health

Office of Management and Finance

January 13, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2019-031
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Prenatal Service Third-Party Liability Requirements
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	75
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH has corrected Fee-for-service. LDH also drafted the change order to implement the technical changes for compliance by moving prenatal services from pay to cost avoidance. This means that in the presence of TPL on file, these services will now deny. LDH is finalizing its corrective action plan to monitor the MCOs' compliance with the revised regulations and anticipates that implementation will be completed by March 1, 2021. The recurrence is due to ransomware attack followed shortly thereafter by the COVID-19 public health emergency causing system resources to become stalled or diverted in order to respond to these emergencies.



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

October 5, 2020

Schedule of Prior Audit Findings

Finding Reference Number	2019-032
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Provider Revalidation and Screening Requirements
Single Audit Report Year	2019
Initial Year of Finding	2018
Page Number (from Single Audit report)	77
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	LDH Medicaid acknowledges that revalidations, monthly SAM database screening, and risk-based screenings for some provider types have not been implemented yet following the Verisys contract cancellation. After the contract was cancelled on April 3, 2020, LDH began discussions with DXC, the state's current Provider Enrollment vendor, to help the state become compliant with these federal requirements. LDH recently received approval of an APD for this project from CMS. LDH plans to amend the current DXC contract to accomplish revalidations, monthly SAM database screening, and risk-based screening for all provider types.



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

January 13, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2019-033
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Third-Party Liability Assignment
Single Audit Report Year	2019
Initial Year of Finding	2017
Page Number (from Single Audit report)	78
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	LDH Medicaid completed the development, design and testing of the enhancement to the system. In October 2020, this was placed into production to include TPL notification language on both application approval letters and renewal letters and copies of these letters are maintained in the Electronic Document Management System for the recipient's case record. The recurrence is due to ransomware attack followed shortly thereafter by the COVID-19 public health emergency causing system resources to become stalled or diverted in order to respond to these emergencies.



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

March 4, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2019-034
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Weaknesses in Controls over LaMEDS
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	80
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	<p>LDH created Policy #134.1 "LDH Policy and Procedures for Ending or Suspending Employee System Access" on December 2, 2020, which includes the process for supervisors to request termination of systems access upon separation. On January 12, 2021, a compiled list of contractors was submitted to InfoSEC with OTS to review and add into the AD with a "contractor" flag for identification. These have been completed. Going forward, identification of contractors for monitoring and termination will be completed using this "contractor" flag. This has been added to the Managing Access with LaMEDS Users procedure. The corrective action plan to resolve this audit finding is completed.</p> <p>A new review of LaMEDS access is currently in progress pursuant to the timeline referenced below. This is a manually intensive process. However, enhancements to</p>

automate the review process have been documented and are being evaluated in an attempt to streamline this process and eliminate manual workload. Below is the progress and timeline of the current review:

- 8/17/20 - Pre-review transmitted to supervisors; due date

8/24/20 - COMPLETE

- 9/14/20 - Review transmitted to supervisors; due date

10/2/20 - COMPLETE

- 11/14/20 - Second review transmitted to supervisors who had not previously responded; due date 11/30/20 -

COMPLETE

- 12/1/20 - Begin process of manually removing non-responders based on supervisor review – IN PROGRESS

- 1/14/21 – Notification of Removal sent directly to users from list of non-responders – COMPLETE



Schedule of Prior Audit Findings

Finding Reference Number:	2019-035
Entity's Name: Corrections	Juvenile Justice, Office of - Department of Public Safety and Corrections
Finding Title: Billings	Noncompliance and Control Weakness Relating to Foster Care Billings
Single Audit Report Year:	2019
Initial Year of Finding	2019
Page Number (from Single Audit report):	82
Federal Grantor Agency (ies):	U.S. Department of Health and Human Services
CFDA Number (s):	93.658
"Pass-Through Entity" (if applicable):	N/A
Amount of Questioned Costs in Finding:	\$6,109
Status of Questioned Costs:	Resolved

Briefly describe the status of the Questioned Costs: The questioned costs have been refunded.

Status of Finding: Partially Corrected

Provide a description of the finding status: The Department of Public Safety's (DPS) - Accounting Section will begin immediately communicating with the Office of Juvenile Justice (OJJ) with regard to report discrepancies between OJJ and the Department of Children and Family Services (DCFS) as a part of the reimbursement package. If DPS finds that a vendor is paid for a greater number of days, for a particular youth, versus the number of days displayed in system reporting for that youth, DPS will be prudent in requesting reimbursement for the lesser number of days, then advising OJJ in order for the agency to work with the vendor, if needed, for adjustments by way of refunds being sent back to OJJ or by way of offset on future invoicing.

The agency has already taken steps to ensure changes in rates are communicated to the DPS – Accounting Section and DPS-Accounting ensures the billing document, which is submitted to DCFS as a part of the reimbursement request, contains the current rates for all providers.

The anticipated completion date for all needed corrective actions is January 15, 2021. The finding is not fully corrected at this time due to discrepancies surrounding the number of days billed as well as the daily rate or supervision rate billed resulting in over or underpayments.

Health Sciences Center

**Accounting Services /
 Grants & Contracts Section**

1501 Kings Highway
 P.O. Box 33932
 Shreveport, LA 71130-3932

O 318-675-5210
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Schedule of Prior Audit Findings

Finding Reference Number	2019-036
Entity's Name	Louisiana State University Health Sciences Center in Shreveport
Finding Title	Weakness in Controls with Special Tests and Provisions Requirements
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	84
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.859
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	An initial business manager meeting was held on February 19, 2020. Future meetings were put on hold due to COVID-19, zoom meetings will begin in the late fall of FY21. Policy is posted on our internal website.

Schedule of Prior Audit Findings

Health Sciences Center
Accounting Services /
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Finding Reference Number	2019-037
Entity's Name	Louisiana State University Health Sciences Center in Shreveport
Finding Title	Weaknesses in Controls over Federal Research and Development Expenses
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	85
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.395/853/859
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Partially Corrected
Provide a description of the finding status	LSUHSC-S hired an employee March 16, 2020 to perform audit testing of leave time, clocked time and time detail reports in the departments. An initial business manager meeting was held on February 19, 2020. Future meetings were put on hold due to COVID-19, zoom meetings will begin in the late fall of FY21. Policy is posted on our internal website.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2017-042
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	92
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$733,043
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2016-038
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	91
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$9,680,202
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2015-053
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	115
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,908,346
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2014-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,780,897
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2013-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$23,702,363
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken