# STATE OF LOUISIANA




## SINGLE AUDIT REPORT
## FOR THE YEAR ENDED JUNE 30, 2011
## STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

# State of Louisiana

# Single Audit Report
# For the Year Ended June 30, 2011

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# STATE OF LOUISIANA

Single Audit Report
For the Year Ended June 30, 2011

The Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 28, 2011, has been issued under separate cover.

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

March 30, 2012

LOUISIANA LEGISLATIVE AUDITOR
**DARYL G. PURPERA, CPA, CFE**

March 30, 2012

**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, 2011.

The state's June 30, 2011, basic financial statements were issued on December 28, 2011. This year, we issued an unqualified opinion on the statements.

The State of Louisiana's 2011 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with laws and regulations and internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 53 reported findings, 20 are repeat findings from previous audits. Findings related to federal programs include total questioned costs of approximately $11.6 million. The respective federal grantors will ultimately determine the resolution of the questioned costs. For fiscal year 2011, we qualified our opinion on the state's compliance with various program requirements applicable to the Unemployment Insurance Program, the CDBG - State-Administered CDBG Cluster, the Workforce Investment Act Cluster, and the Highway Planning and Construction Cluster.

Material weaknesses were identified in the internal control over preparing complete and accurate annual fiscal reports for some entities. Material weaknesses in controls over compliance were also identified relating to the opinion modifications noted above.

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

Throughout this period of economic and budgetary difficulties, we are committed to fostering accountability and transparency in Louisiana government by providing the legislature and others with audit services, fiscal advice and other useful information to assist them in addressing the challenges affecting our state.

Sincerely,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

THC:DGP:dl

TRANSMITTAL 2011

**STATE OF LOUISIANA**

**SINGLE AUDIT REPORT**
For the Fiscal Year Ended June 30, 2011

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# Executive Summary

# EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2011

## Introduction

The Single Audit Report for the fiscal year ended June 30, 2011, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

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

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

## Findings and Questioned Costs

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

A total of 53 findings were reported within this year's Single Audit Report. This total includes 20 findings (38%) that were repeat findings from a prior audit.

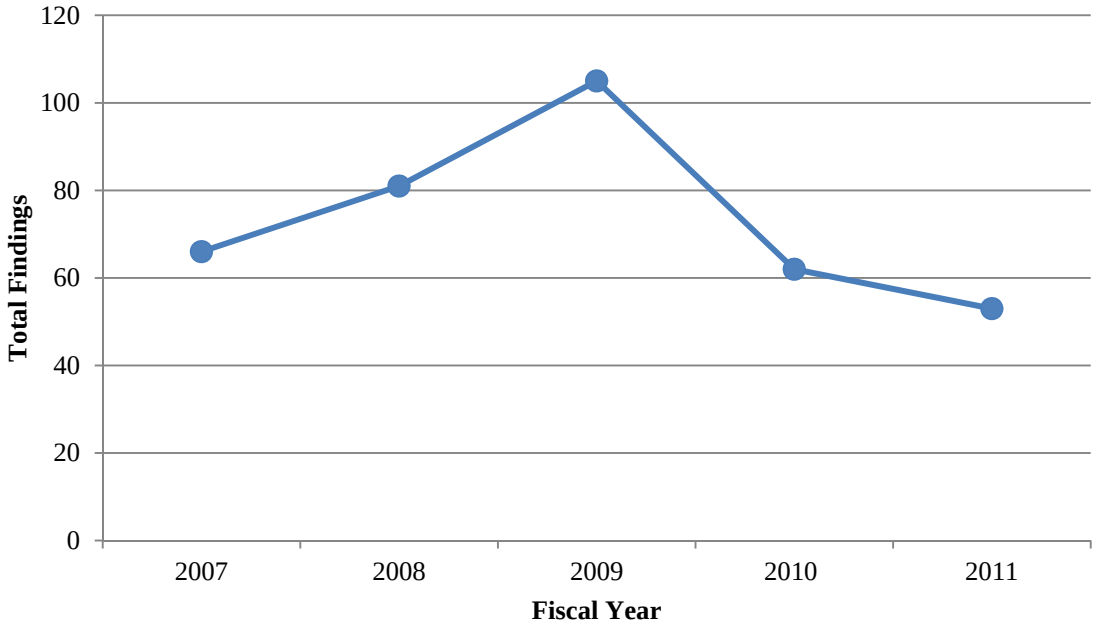
The 2011 Single Audit Report discloses questioned costs of $11,600,676, which are detailed within the findings that are presented in the Schedule of Findings and Questioned Costs (Schedule B and Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

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

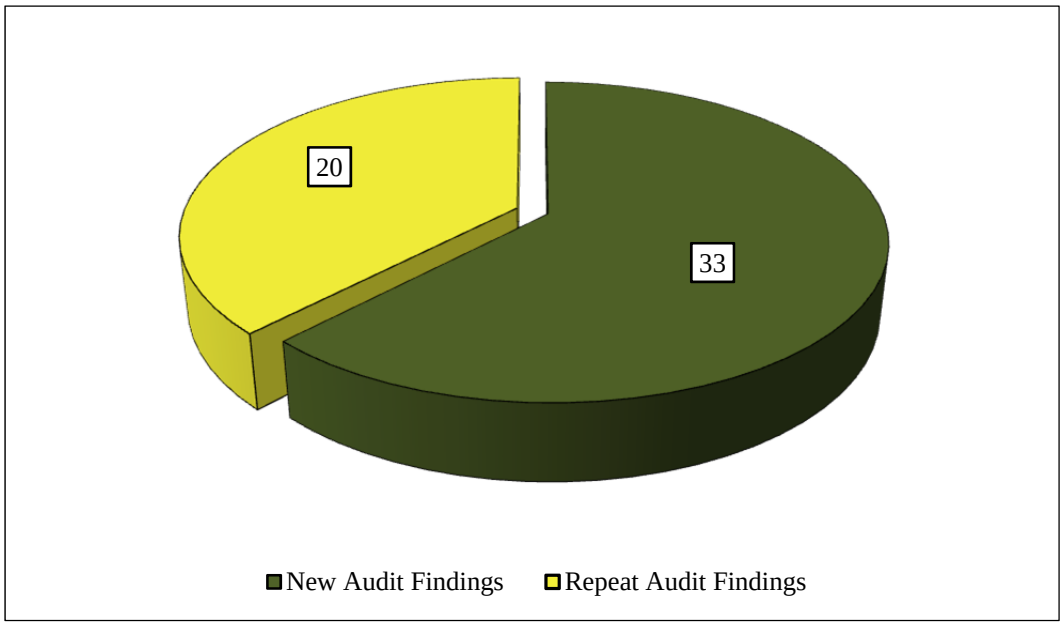
# EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2011

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



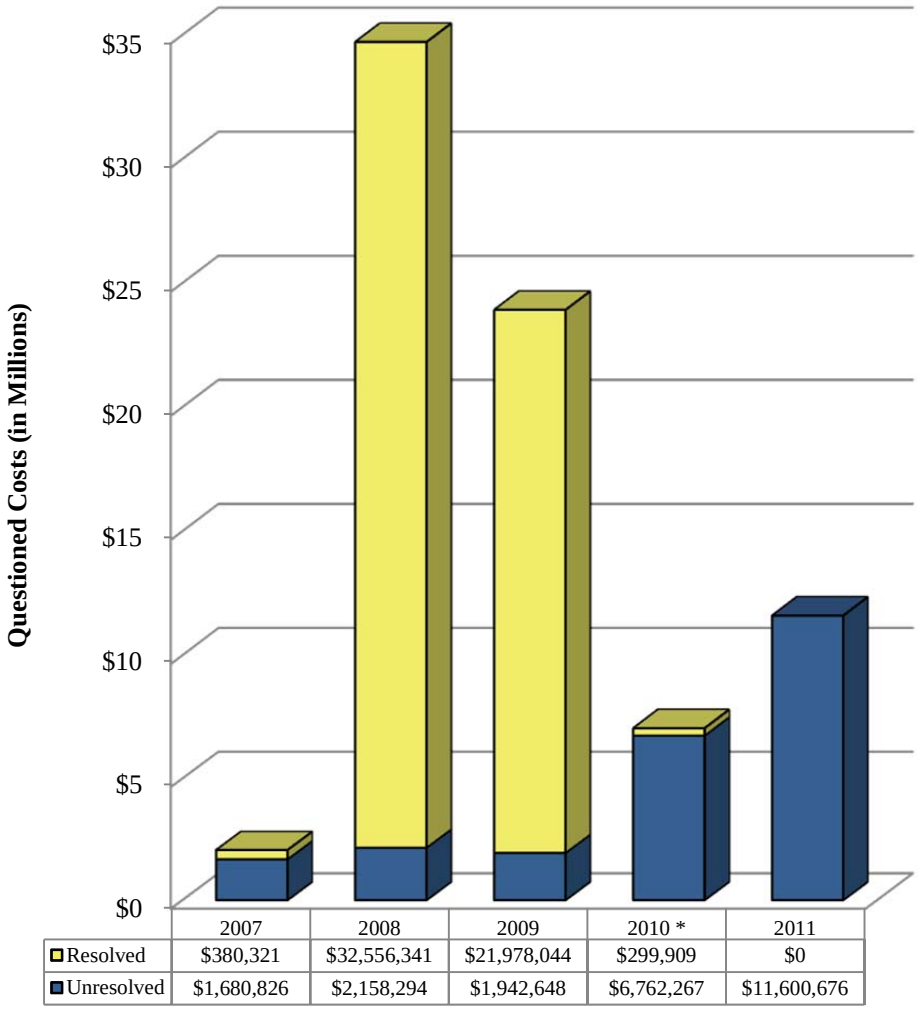

**Fiscal Year 2011**
**Comparison of Repeat Findings**
**to New Findings**



# EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2011

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




| | 2007 | 2008 | 2009 | 2010 * | 2011 |
|---|---|---|---|---|---|
| Resolved | $380,321 | $32,556,341 | $21,978,044 | $299,909 | $0 |
| Unresolved | $1,680,826 | $2,158,294 | $1,942,648 | $6,762,267 | $11,600,676 |

* Total Questioned Costs for 2010 were $296,450,997. However, of that amount, $289,388,821 was associated with a finding for the Executive Department, Division of Administration, F-10-ED-EXEC-DOA-1, which was fully resolved in 2011. The difference of $7,062,176 is used in the trend analysis.

# EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2011

## Material Weaknesses in Internal Control

**Financial Statement Findings**

As a result of the 2011 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.

**FS-11-EXEC-DOA-FPC-1** - Inaccurate Annual Financial Report (Executive Department - Division of Administration - Office of Facility Planning and Control) (page 14)

**FS-11-DOTD-1** - Implementation and User Control Weaknesses Over the LaGov ERP System (Department of Transportation and Development) (page 22)

**FS-11-DOTD-2** - Inadequate Preparation of the Annual Fiscal Report (Department of Transportation and Development) (page 27)

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

As a result of the 2011 Single Audit, auditors issued unqualified opinions on all of the major programs except for the following:

**Unemployment Insurance** (Qualified on Eligibility) (Schedule C, page 60)

**CDBG - State-Administered CDBG Cluster** (Qualified on Eligibility) (Schedule C, pages 49 and 52)

**WIA Cluster** - (Qualified on Subrecipient Monitoring) (Schedule C, page 59)

**Highway Planning and Construction Cluster** - (Qualified on Cash Management) (Schedule C, page 66)

# EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2011

## Material Weaknesses in Internal Control

### Federal Award Findings

As a result of the 2011 Single Audit, the following five findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

**F-11-HUD-EXEC-DOA-OCD-1** - Inadequate Grant Recovery of Homeowners Assistance Program Awards (Executive Department - Division of Administration - Office of Community Development) (page 49)

**F-11-HUD-EXEC-DOA-OCD-2** - Inadequate Recovery of Small Rental Property Program Loans (Executive Department - Division of Administration - Office of Community Development) (page 52)

**F-11-USDOL-LWC-2** - Inadequate Monitoring of Subrecipient Findings (Louisiana Workforce Commission) (page 59)

**F-11-USDOL-LWC-3** - Noncompliance With Record Retention Policy (Louisiana Workforce Commission) (page 60)

**F-11-USDOT-DOTD-5** - Noncompliance With Cash Management Improvement Act (Department of Transportation and Development) (page 66)

## 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, 2011, the State of Louisiana reported over $17.6 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

Major federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by OMB Circular A-133 and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2011, as defined by the criteria mentioned above, accounted for approximately 92% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2011.

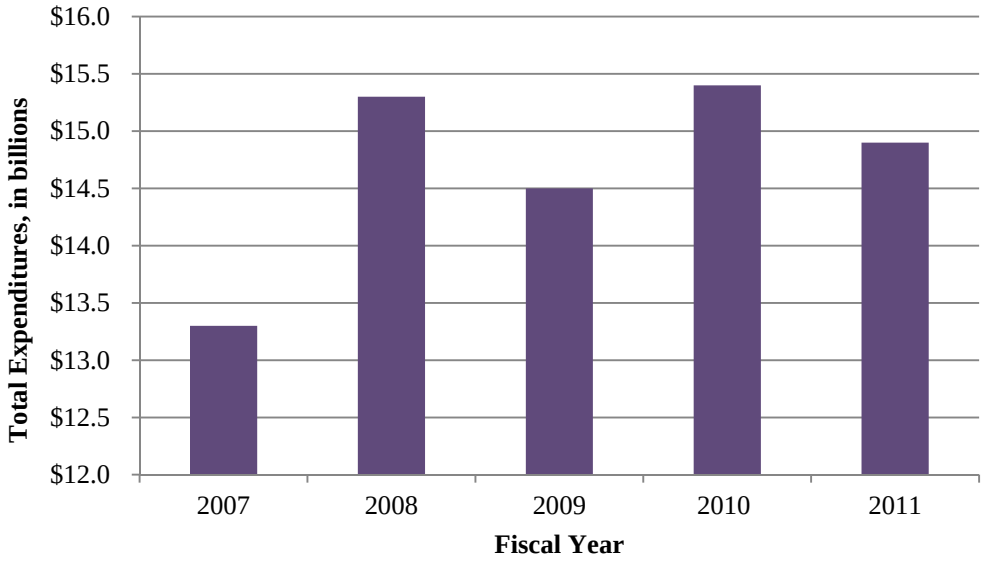
# EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2011

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 versus other programs, and the percentage of total federal awards by federal agency.

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

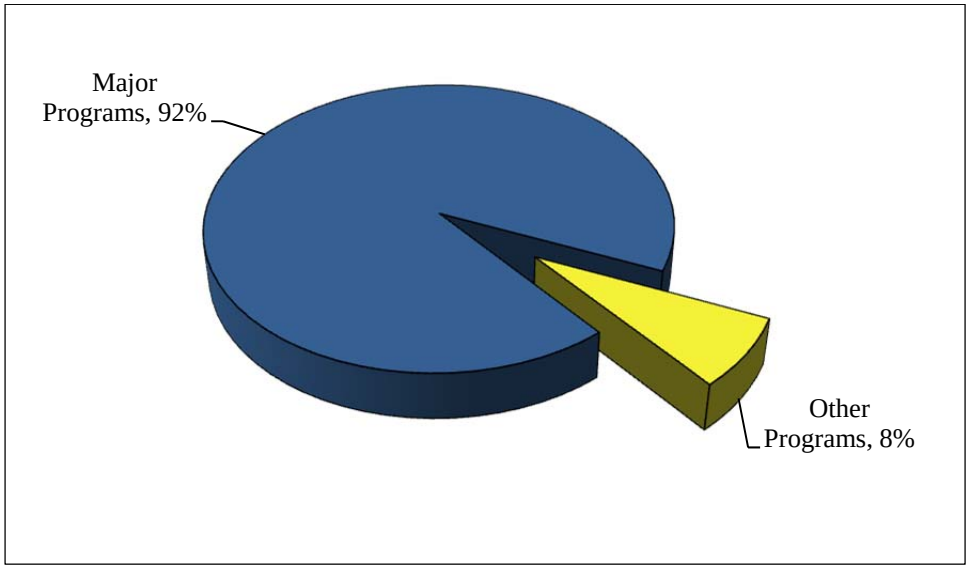
**Fiscal Year 2011 Total Expenditures of Federal Awards**
**(Appendix A)**
$14,867,517,477
(excluding loan programs)



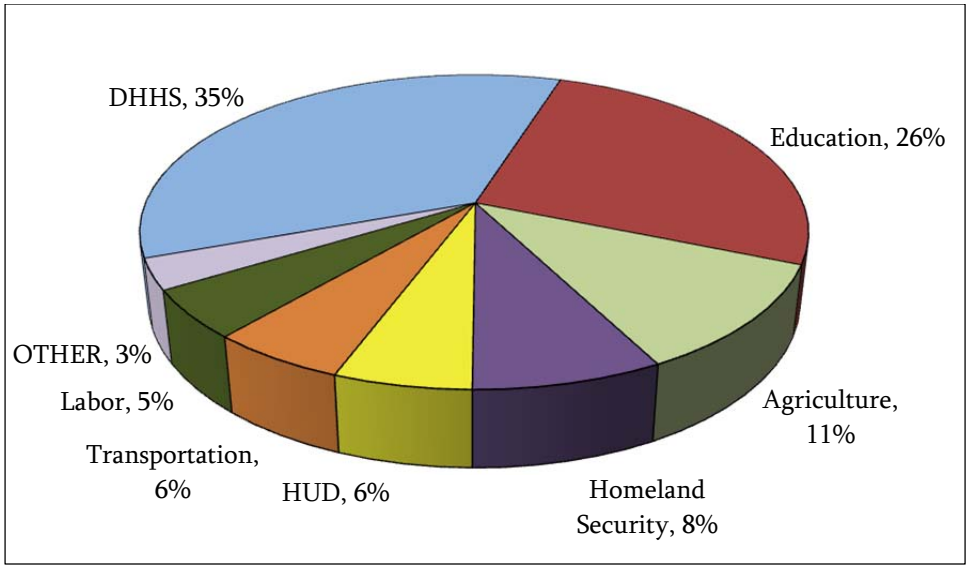
# EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2011

**Fiscal Year 2011**
**Activity of Major vs. Other Program**
$17,611,069,909
(including loan programs)




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



# Audit Reports

LOUISIANA LEGISLATIVE AUDITOR
**DARYL G. PURPERA, CPA, CFE**

December 28, 2011

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

We have audited 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, 2011, which collectively comprise the state's basic financial statements and have issued our report thereon dated December 28, 2011. Our report was modified to include a reference to other auditors and explanatory paragraphs relating to the change in the method of reporting and depreciating infrastructure; the implementation of new accounting standards; and the risk that the reported actuarial accrued liability for the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana at June 30, 2011, could be understated because of optimistic investment return assumptions made by the Systems' actuary. We conducted our audit 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.

Other auditors audited the financial statements of certain pension trust funds, enterprise funds, and component units of government as described in our report on the basic financial statements of the State of Louisiana. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation and the Tiger Athletic Foundation, both component units of the Louisiana State University System (major component unit); the University Facilities, Inc., the University of Louisiana Monroe Facilities, Inc., the NSU Facilities Corporation, and the Black and Gold Facilities, Inc., all component units of the University of Louisiana System (major component unit); and the Southern University

System Foundation and the SUSLA Facilities, Inc., both component units of the Southern University System (major component unit), which were audited by other auditors, 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**

Management of the State of Louisiana is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the State of Louisiana's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of Louisiana's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in Schedule B of the accompanying schedule of findings and questioned costs (pages 13 to 31), we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses: FS-11-EXEC-DOA-FPC-1 (page 14), FS-11-DOTD-1 (page 22), and FS-11-DOTD-2 (page 27).

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 following deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies: FS-11-GOHSEP-1 (page 19) and FS-11-DNR-1 (page 20).

**Compliance and Other Matters**

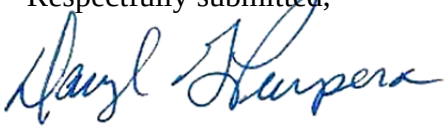
As part of obtaining reasonable assurance about whether the State of Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*; however, our tests disclosed one other matter which is described in the accompanying schedule of findings and questioned costs as item FS-11-EXEC-DOA-OSP-1 (page 15).

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

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. We did not audit the State of Louisiana's responses, and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Governor and certain other statewide elected officials of the State of Louisiana and their appointees, others within the entity, the Division of Administration, the Louisiana Legislature, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:THC:dl

AUDIT REPORTS 11

LOUISIANA LEGISLATIVE AUDITOR
**DARYL G. PURPERA, CPA, CFE**

**March 30, 2012, except for the
Schedule of Expenditures of Federal Awards,
dated December 28, 2011**

Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control Over Compliance in Accordance With OMB Circular A-133, and on the Schedule of Expenditures of Federal Awards

Independent Auditor's Report

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

## Compliance

We have audited the State of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the State of Louisiana's major federal programs for the year ended June 30, 2011. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, page 11) of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Governor and other statewide elected officials of the State of Louisiana and their appointees (management). Our responsibility is to express an opinion on the State of Louisiana's compliance based on our audit. We did not audit compliance with those requirements by Grambling State University and the Southern University System. Compliance with the requirements by those universities was tested by other auditors whose reports have been furnished to us. Our report, insofar as it relates to compliance with the requirements referred to previously by Grambling State University and the Southern University System, is based solely upon the reports of the other auditors.

The State of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note P of Appendix A (page A-175). During the year ended June 30, 2011, six of these entities expended a total of $262,743,836 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described in the following paragraph, did not include the operations of these six entities because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the State of Louisiana's compliance with those requirements.

As described in items F-11-USDOL-LWC-3 (page 60), F-11-HUD-EXEC-DOA-OCD-1 (page 49), F-11-HUD-EXEC-DOA-OCD-2 (page 52), F-11-USDOL-LWC-2 (page 59), and F-11-USDOT-DOTD-5 (page 66) in the accompanying schedule of findings and questioned costs, the State of Louisiana did not comply with requirements regarding eligibility that are applicable to its Unemployment Insurance Program (CFDA 17.225) and CDBG-State-Administered CDBG Cluster (CFDA 14.228); the requirements regarding subrecipient monitoring that are applicable to its WIA Cluster (CFDA 17.258, 17.259, 17.260, 17.278); and the requirements regarding cash management that are applicable to its Highway Planning and Construction Cluster (CFDA 20.205). Compliance with such requirements is necessary, in our opinion, for the State of Louisiana to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Louisiana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2011. The results of our auditing procedures and the reports of the other auditors also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in Schedule C (pages 33 through 121) of the accompanying schedule of findings and questioned costs as items F-11-CC-EXEC-OCPR-1; F-11-CC-RSD-1; F-11-USDA-DCFS-1; F-11-USDA-OPH-1, 2; F-11-HUD-BOR-1, 2; F-11-HUD-LLT-1, 2; F-11-USDOL-LWC-1; F-11-USDOT-DOTD-1, 2, 3; F-11-EPA-OPH-DWRLF-1; F-11-DOE-DNR-1, 2, 3; F-11-ED-ATC-1, 2, 3, 4; F-11-ED-EDUC-1; F-11-ED-GSU-1, 2; F-11-ED-NELTC-1; F-11-ED-RSD-2; F-11-ED-SELU-1; F-11-ED-SUNO-1; F-11-ED-ULL-1, 2, 3; F-11-HHS-DCFS-2, 3; F-11-HHS-DHH-1, 2; F-11-HHS-DPS-OJJ-1; F-11-HHS-LWC-4; F-11-DHS-GOHSEP-1, 2, 3, 4; F-11-DHS-DOTD-4; FS-11-GOHSEP-1; FS-11-DNR-1; FS-11-DOTD-1, 2.

**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 requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Louisiana's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Louisiana's internal control over compliance. We did not consider the internal control over compliance with the requirements of the federal award programs administered by Grambling State University and the Southern University System. The internal control over federal program requirements for these universities was considered by other auditors whose reports have been furnished to us. Our report, insofar as it relates to the internal control used in administering federal award programs of these universities, is based solely upon the reports of the other auditors.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and others that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items F-11-HUD-EXEC-DOA-OCD-1 (page 49), F-11-HUD-EXEC-DOA-OCD-2 (page 52), F-11-USDOL-LWC-2 (page 59), F-11-USDOL-LWC-3 (page 60), and F-11-USDOT-DOTD-5 (page 66) 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 following deficiencies in internal control over compliance described in Schedule B (pages 13 to 31) and Schedule C (pages 33 to 121) of the accompanying schedule of findings and questioned costs to be significant deficiencies: FS-11-GOHSEP-1; FS-11-DNR-1; FS-11-DOTD-1, 2; F-11-CC-EXEC-OCPR-1; F-11-CC-RSD-1; F-11-USDA-DCFS-1; F-11-USDA-OPH-1, 2; F-11-HUD-BOR-1, 2; F-11-HUD-LLT-1, 2; F-11-USDOL-LWC-1; F-11-USDOT-DOTD-1, 2, 3; F-11-EPA-OPH-DWRLF-1; F-11-DOE-DNR-1, 2, 3; F-11-ED-ATC-1, 2, 3, 4; F-11-ED-EDUC-1; F-11-ED-GSU-1, 2; F-11-ED-NELTC-1; F-11-ED-RSD-2; F-11-ED-SELU-1; F-11-ED-SUNO-1; F-11-ED-ULL-1, 2, 3; F-11-HHS-DCFS-2, 3; F-11-HHS-DHH-1, 2; F-11-HHS-DPS-OJJ-1; F-11-HHS-LWC-4; F-11-DHS-GOHSEP-1, 3, 4; F-11-DHS-DOTD-4.

**Schedule of Expenditures of Federal Awards**

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, 2011, and have issued our report thereon dated December 28, 2011.

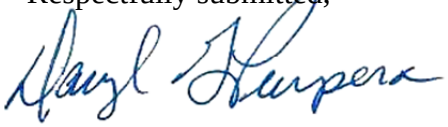
Certain portions of the Schedule of Expenditures of Federal Awards (Appendix A) accompanying this report were not audited by us but were audited by other auditors whose audit reports have been furnished to us, including federal award programs administered by Grambling State University and the Southern University System. The federal award programs for these universities reflect total activity and the federal government's risk in their outstanding loan balances of $244,702,268, which comprise approximately 1.39% of total activity and the federal government's risk in outstanding loan balances for the state as of and for the year ended June 30, 2011. Our assurance, insofar as it relates to the amounts included for Grambling State University and the Southern University System, is based solely upon the reports of the other auditors.

Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of Louisiana's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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. We did not audit the State of Louisiana's responses, and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Governor and certain other statewide elected officials of the State of Louisiana and their appointees, others within the entity, the Division of Administration, the Louisiana Legislature, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:THC:dl

AUDIT REPORTS 11

# Schedule A

## Summary of Auditor's Results
## For the Year Ended June 30, 2011

# STATE OF LOUISIANA
# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results
For the Year Ended June 30, 2011

## *Financial Statements*

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

Internal control over financial reporting:
- Material weakness(es) identified? X yes ____ no
- Significant deficiency(ies) identified? X yes ____ none reported

Noncompliance material to financial statements noted? ____ yes X no

## *Federal Awards*

Internal control over major programs:
- Material weakness(es) identified? X yes ____ no
- Significant deficiency(ies) identified? X yes ____ none reported

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

| Unqualified for all major programs except for: | **Opinion** |
|---|---|
| 17.225 - Unemployment Insurance | Qualified |
| CDBG - State-Administered CDBG Cluster | Qualified |
| Highway Planning and Construction Cluster | Qualified |
| WIA Cluster | Qualified |

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

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

Auditee qualified as low-risk auditee? ____ yes X no

(Continued)

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

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

Identification of major programs:

CFDA Number - Name of Federal Program or Cluster

10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children
SNAP Cluster
12.400 - Military Construction, National Guard
CDBG - State-Administered CDBG Cluster
15.426 - Coastal Impact Assistance Program (CIAP)
17.225 - Unemployment Insurance
WIA Cluster
Highway Planning and Construction Cluster
66.458 - Capitalization Grants for Clean Water State Revolving Funds
66.468 - Capitalization Grants for Drinking Water State Revolving Funds
81.041 - State Energy Program
84.032 - Federal Family Education Loans
84.367 - Improving Teacher Quality State Grants
84.410 - Education Jobs Fund
Title I, Part A Cluster
Special Education Cluster (IDEA)
Vocational Rehabilitation Cluster
School Improvement Grants Cluster
State Fiscal Stabilization Fund Cluster
93.563 - Child Support Enforcement
93.658 - Foster Care - Title IV-E
93.667 - Social Services Block Grant
93.767 - Children's Health Insurance Program
Immunization Cluster
TANF Cluster
CSBG Cluster
CCDF Cluster
Medicaid Cluster
Student Financial Assistance Cluster
97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039 - Hazard Mitigation Grant
Research and Development Cluster

(Concluded)

# Schedule B

## Financial Statement Findings
## For the Year Ended June 30, 2011

**Schedule B**

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

**Page No.**

**EXECUTIVE DEPARTMENT - DIVISION OF ADMINISTRATION - OFFICE OF FACILITY PLANNING AND CONTROL**
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**EXECUTIVE DEPARTMENT - DIVISION OF ADMINISTRATION - OFFICE OF STATE PURCHASING**
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FS-11-GOHSEP-1 - Inadequate Reconciliation Between ISIS and LAPA ..... 19

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

**EXECUTIVE DEPARTMENT - DIVISION OF ADMINISTRATION - OFFICE OF FACILITY PLANNING AND CONTROL**

**FS-11-EXEC-DOA-FPC-1 - Inaccurate Annual Financial Report**

Condition:

The Division of Administration (DOA), Office of Facility Planning and Control (FPC) did not submit an accurate Annual Financial Report (AFR) to the DOA, Office of Statewide Reporting and Accounting Policy (OSRAP). Audit procedures revealed that the AFR contained significant and material errors requiring adjustment. Total deferred revenue (note E, Deferred Revenue) was overstated by $23.8 million and accounts receivable (Schedule 14) was understated by $17.2 million as follows:

- Deferred revenue from Office of Risk Management (ORM) was overstated by $12.8 million and accounts receivable from ORM were understated by $17.2 million because insurance proceeds from ORM totaling $30 million were not properly posted in LA Recovery, FPC's subsidiary disaster recovery tracking system.

- Deferred revenue from the Governor's Office of Homeland Security was overstated by $9.8 million because FPC failed to properly remove 13$^{th}$ period expenditures relating to the University Medical Center project.

- FPC double-counted $1.2 million in deferred revenue from ORM, which resulted in an overstatement of deferred revenue from other agencies.

Criteria:

Louisiana Revised Statute (R.S.) 39:79 authorizes the commissioner of administration to establish the content and format of each state entity's AFR and requires a signed affidavit that the AFR presents fairly the financial position of the entity. Good internal control over financial reporting should include adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR and a review process that will identify preparation errors and correct those errors before submitting the AFR to OSRAP for inclusion in the state's Comprehensive Annual Financial Report (CAFR).

Cause:

Management did not have a reconciliation process in place to ensure the completeness of transactions posted in LA Recovery. In addition, management does not have an adequate

compilation and review process to ensure its AFR is presented in accordance with Governmental Accounting Standards Board and OSRAP reporting requirements.

Effect:

Failure to reconcile subsidiary systems to the general ledger and failure to properly compile and review the AFR increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected. In addition, the failure to submit an accurate AFR could delay the issuance of the state's CAFR.

Recommendation:

FPC management should strengthen its internal controls over the financial reporting process to include reconciliations of subsidiary systems used in financial reporting to the general ledger and a thorough review of the AFR to identify and correct errors before it is submitted to OSRAP.

Management's Response:

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

**EXECUTIVE DEPARTMENT - DIVISION OF ADMINISTRATION - OFFICE OF STATE PURCHASING**

**FS-11-EXEC-DOA-OSP-1 - Inadequate Monitoring of Credit Cards Issued to Employees**

Condition:

Between February 1, 2009, and September 30, 2011, the State of Louisiana lost $385,845 and potentially violated the Louisiana Constitution because it did not adequately monitor and pursue the collection of state agency and university employees' delinquent credit card balances within the Statewide Travel Card program.

During this period, the credit card issuer for the Statewide Travel Card program wrote off $385,845 of state agency and university employees' uncollected balances that had remained delinquent for six months. Since the card issuer deducts uncollected balances from the state's annual rebate from the program and the state did not adequately monitor and pursue collection of the delinquent balances from the employees, the state lost these funds and potentially violated Article VII, Section 14 the Louisiana Constitution which prohibits the donation or loaning of public money.

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

As listed in the following table, there were 404 employees at 47 state agencies and universities with unpaid balances which were written off by the card issuer. We reviewed the internal controls over monitoring delinquent balances at the first 12 of the 47 agencies and universities listed in the following table.

Delinquent balances written off by card issuer between February 1, 2009, and September 30, 2011

| Agency or University | Number of Delinquent Balances Written Off | Potential Revenue Lost Due to Write-Offs |
|---|---|---|
| Children and Family Services | 98 | $76,197 |
| Health and Hospitals | 50 | 40,543 |
| Grambling State University | 26 | 34,442 |
| Department of Education | 30 | 20,496 |
| Louisiana State University | 18 | 15,798 |
| Southern University - Baton Rouge Campus | 15 | 14,912 |
| LSU Health Sciences Center - New Orleans | 9 | 13,600 |
| University of New Orleans | 15 | 13,238 |
| Southern University - Shreveport Campus | 11 | 11,662 |
| LSU Agriculture Center | 9 | 10,862 |
| Northwestern State University | 7 | 9,914 |
| University of Louisiana at Monroe | 9 | 9,408 |
| Department of Public Safety | 10 | 8,845 |
| Department of Insurance | 5 | 8,100 |
| LSU Health Sciences Center - Shreveport | 3 | 7,094 |
| Department of Corrections | 3 | 6,700 |
| Southern University System Office | 3 | 6,507 |
| Office of Financial Institutions | 2 | 6,252 |
| Baton Rouge Community College | 6 | 6,033 |
| Nicholls State University | 3 | 5,943 |
| Louisiana Workforce Commission | 5 | 5,818 |
| Department of Agriculture and Forestry | 4 | 5,520 |
| Department of Culture, Recreation and Tourism | 3 | 5,094 |
| University of Louisiana at Lafayette | 4 | 4,475 |
| Department of Revenue | 3 | 4,426 |
| Department of Transportation and Development | 3 | 3,718 |
| Department of Military | 8 | 3,590 |
| Louisiana Tech University | 4 | 3,406 |
| Southeastern Louisiana University | 8 | 3,326 |
| Office of Youth Development | 5 | 3,302 |

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

| Agency or University | Number of Delinquent Balances Written Off | Potential Revenue Lost Due to Write-Offs |
|---|---|---|
| Southern University Agricultural Research and Extension Center | 3 | $2,372 |
| Sowela Technical Community College | 2 | 2,163 |
| Southern University - New Orleans Campus | 3 | 2,071 |
| Capital Area Technical College | 1 | 1,791 |
| Louisiana Housing Finance Agency | 2 | 1,387 |
| Delgado Community College | 1 | 1,171 |
| Office of the Governor | 2 | 962 |
| Louisiana River Parish Community College | 1 | 941 |
| Department of Environmental Quality | 2 | 813 |
| Department of Justice | 1 | 670 |
| Louisiana Commission on Law Enforcement | 1 | 635 |
| South Louisiana Community College | 1 | 420 |
| South Central Louisiana Technical College | 1 | 412 |
| Department of Wildlife and Fisheries | 1 | 326 |
| Division of Administration | 1 | 321 |
| Office of Risk Management | 1 | 100 |
| Bossier Parish Community College | 1 | 69 |
| | 404 | $385,845 |

**Source:** The table above was created by LLA using unaudited information provided by OSP.

Our review of the 12 agencies and universities disclosed the following:

- Three (25%) failed to monitor the monthly delinquent reports provided by the card issuer.
- Four (33%) failed to notify and advise employees with delinquent balances to pay their outstanding balances.
- Ten (83%) failed to notify the employees' supervisors of the delinquent balances.

In addition, 170 of 319 (53%) employees at the 12 agencies and universities we reviewed are no longer employed by that entity, which limits the ability to collect on outstanding balances and/or recoup balances that have been written off and offset from the state's annual rebates.

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

Criteria:

As the administrator of the statewide travel card program, the DOA, Office of State Purchasing (OSP) should ensure that good internal controls over monitoring delinquent balances are in place at state agencies and universities participating in the travel card program. Good internal controls should ensure that employees' delinquent balances are monitored monthly and appropriate action is taken by management at state agencies and universities, including measures such as suspending travel privileges, withholding employees' future travel reimbursement requests until the delinquent account balances are paid, and/or denying employees' future participation in the program.

Article VII, Section 14(A) of the Louisiana Constitution of 1974, as amended, states in part that, "…the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

Cause:

OSP did not ensure that state agencies and universities participating in the Statewide Travel Card program appropriately monitored its employees' delinquent balances and did not ensure that timely collection efforts were pursued. In addition, OSP did not establish a policy or a procedure to require participating entities to offset future travel reimbursements for employees with delinquent balances and none of the 12 entities examined instituted such a control.

Although OSP sent a memo to agency administrators in 2005 addressing the responsibility to monitor delinquent balances, and OSP represents that it addresses this responsibility in the administrator training, the results of our testing disclose that participating agencies are not adequately monitoring delinquent balances.

Effect:

Failure to adequately monitor delinquent balances and ensure payment by the cardholder, results in a potential violation of the Louisiana Constitution and a loss of state funds to cover accounts written off by the card issuer.

Recommendation:

OSP should ensure state agencies and universities participating in the Statewide Travel Card program have adequate controls in place by reviewing their policies and procedures, conducting periodic audits, and implementing penalties for those entities that do not adequately monitor delinquent accounts. In addition, OSP should pursue collection on those accounts previously written off to recoup the state funds used to resolve those delinquent balances.

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

Management's response and corrective action plan:

Management partially concurred with the finding, but stated that even though the state was unable to capture $385,845 in available rebates, it is management's opinion that the failure to capture rebate opportunities is not a donation or loan of public monies (see B-25).

Auditor's additional comments:

The memo attached to management's response dated March 17, 2009, states that this program is designed to enable employees to purchase items for official state business with the understanding that each employee immediately seek reimbursement for those expenses. The memo dated February 9, 2005, further states that "upon receiving reimbursement for travel expenses they are required to pay off their travel VISA card." This program allows employees to incur costs and charge them to a credit card account and then request and receive reimbursement from the state for those costs. The state appears to be donating public funds to those employees who fail to pay the costs that they have incurred and have agreed to pay under the program.

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

### FS-11-GOHSEP-1 - Inadequate Reconciliation Between ISIS and LAPA

Condition:

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) did not resolve monthly variances between federal Public Assistance (PA) payments in the state's project management database (LAPA) and the state's accounting system (ISIS) in a timely manner.

During fiscal year 2011, GOHSEP performed monthly reconciliations to identify variances; however, variances totaling $13.9 million relating to subrecipient payments were not resolved until two to nine months after the related financial periods ended. As a result, GOHSEP identified duplicate payments totaling $240,028 within these variances that were not resolved at June 30, 2011, and represent federal questioned costs. An additional $2.2 million in subrecipient payment variances were still not resolved five months after the fiscal year-end. Finally, payments totaling $3.9 million made directly to GOHSEP's vendors and/or contractors were not included in the reconciliation process.

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

Criteria:

Good business practice generally requires that a reconciliation, including resolution of variances, be performed within a month after the applicable financial period ends. GOHSEP's written policy requires the payments in these systems to be reconciled by the 5th day of each month.

Cause:

GOHSEP's reconciliation process does not include procedures to verify that corrections were posted properly and does not include procedures to reconcile payments on GOHSEP's own projects.

Effect:

The untimely resolution of monthly variances and the omission of direct payments from the monthly reconciliation increase the risk of inaccurate financial and federal reporting and duplicate payments. There is also an increased risk that PA projects will not be closed for the correct amounts, potentially resulting in disallowed costs or an unnecessary reduction of funding available for the applicant.

Recommendation:

Management should modify its existing procedures to require timely resolution of monthly reconciliation variances between LAPA and ISIS and should include all payments within those reconciliations.

Management's Response:

Management concurred with the finding and recommendation and outlined a plan of corrective action (see B-50).

**NATURAL RESOURCES, DEPARTMENT OF**

**FS-11-DNR-1 - Inadequate Controls Over the Compilation of the Schedule of Expenditures of Federal Awards**

Condition:

The Department of Natural Resources (DNR) did not have adequate controls over the preparation of the Schedule of Expenditures of Federal Awards (SEFA), which resulted in an inaccurate and unsupported SEFA.

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

The SEFA prepared by DNR for the fiscal year ended June 30, 2011, included errors requiring revisions as follows:

- Expenditures for the Pipeline Safety Program Base Grants were understated by $74,893. DNR incorrectly reported federal expenditures using the proposed federal reimbursement amount of $318,863 instead of reporting the actual amount, $393,756, reimbursed by the federal agency.

- American Recovery and Reinvestment Act of 2009 (ARRA) programs were not labeled correctly as ARRA programs, other program titles were not accurately presented, and incorrect CFDA numbers were used.

- SEFA expenditures did not reconcile to federal revenues. The reconciling items were inadequately supported, which resulted in revised reconciliations for each agency within the department.

Criteria:

Office of Management and Budget (OMB) Circular A-133, Section 310(b) states that the auditee shall prepare a schedule of expenditures of federal awards for the period covered by the auditee's financial statements. Good internal controls over financial reporting for the preparation of the SEFA should include (1) adequate procedures to compile an accurate and supported SEFA; (2) adequate training and supervision of staff; and (3) a review of the SEFA so that preparation errors can be detected and corrected before submission for inclusion in the state's Single Audit report.

Cause:

Management has not ensured adequate controls over financial reporting for the compilation of the SEFA and has not adequately trained its staff in OMB reporting requirements. In addition, management has not developed an adequate review process to ensure that the SEFA is adequately presented and adequately supported.

Effect:

Failure to ensure adequate internal controls over financial reporting, to include the proper training and supervision of employees who prepare the SEFA and an adequate supervisory review of the SEFA, increases the risk of material misstatements in the financial statements, whether caused by error or fraud, that remain undetected. In addition, an inaccurate or unsupported SEFA may cause errors in the state's Single Audit report.

Recommendation:

Management of DNR should strengthen controls to ensure that all personnel are adequately trained and supervised and the SEFA is adequately reviewed before its submission for inclusion in the Single Audit report.

Management's Response:

Management concurred with the finding and recommendation and provided a corrective action plan (see B-66).

## TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

### FS-11-DOTD-1 - Implementation and User Control Weaknesses Over the LaGov ERP System

Condition/Cause:

For fiscal year 2011, weaknesses in key controls over the LaGov Enterprise Resource Planning (LaGov ERP) system resulted in over $26 million in unbilled federal expenditures, federal questioned costs totaling $2.4 million, noncompliance with federal matching requirements, and financial statement errors in excess of $42 million.

The DOA, Office of Information Services (OIS) and the Department of Transportation and Development (DOTD) lacked certain key controls over the development, implementation, and maintenance of the LaGov ERP system to ensure compliance with all federal, state, and financial reporting requirements. On November 15, 2010, the OIS and DOTD implemented the LaGov ERP system to replace various stand-alone systems used by DOTD for budgeting, accounting, and project management.

OIS is responsible for the design and maintenance of the system controls over the LaGov ERP system. Our review of the key general and application controls identified the following significant deficiencies:

- The program used to calculate the amount to be billed to the Federal Highway Administration (FHWA) did not appropriately exclude retainage payable. Because expenditures must be paid before being reimbursed, this resulted in DOTD overbilling FHWA and questioned costs totaling $2,422,352.

- The interface between LaGov and the Integrated Statewide Information Systems (ISIS) Advantage Financial System (AFS) did not appropriately include retainage

payable, resulting in AFS retainage payable and AFS cash being understated $3,447,840 at year-end.

- The reporting function in LaGov was not developed timely. Some reports necessary for AFR compilation were not developed until after year end and other reports, such as exception reports critical for detective monitoring, have not been available since the LaGov implementation. As of March 31, 2011, the LaGov reporting function did not include the following:
  - A comprehensive standard list of reports and procedures for using reports
  - Adequate end-user training and communication of report availability
  - Custom reports required for timely financial statement compilation
  - Adequate exception reports
  - Organized documentation of reports tested
- The LaGov depreciation method is not in compliance with the capitalization policy set by the DOA, OSRAP, which requires a full year of depreciation in the year of acquisition. LaGov is set to calculate depreciation on a monthly basis rather than an annual basis which resulted in a $9.5 million understatement of accumulated depreciation.

DOTD is responsible for establishing and maintaining user controls over processing transactions in the LaGov ERP system. Our review of those controls identified the following significant deficiencies:

- Over $26 million in federal expenditures were not billed to FHWA because of conversion errors, coding errors, and inadequate exception reports. In addition, the funding source of expenditure transactions cannot be easily identified which could result in noncompliance with federal requirements relating to matching and allowable costs. Reconciliations between federal expenditures and federal revenues were not performed nor were exception reports adequately designed to detect such errors.
- Four of 45 (9%) federal projects tested incorrectly contained federal budgets exceeding the amount authorized by FHWA which increases the risk that state expenditures could be incorrectly coded as federal making it difficult for DOTD to accurately identify the state match on federal projects.

- Two of 50 (4%) payments on federal projects did not correctly allocate the federal and state shared costs. These errors resulted in noncompliance with federal matching requirements.

- There is no requirement in the system for general ledger expenditures to be tied to a land asset, there is no exception report available to identify these variances, and there is no reconciliation between the real estate module and the general ledger to identify and correct these variances. As a result, right-of-way additions were understated by $29.7 million.

- Monthly reconciliations between ISIS and LaGov, related to capital outlay expenditures, were not performed during the last three months of the fiscal year, increasing the risk of undetected errors.

The following weaknesses were noted and could be corrected by either modifying the system or developing adequate user controls:

- Asset records can be created for capitalized projects in Assets under Construction (AuC) even if the project has not been accepted in the project system module. When a project is accepted by DOTD, it is deemed substantially complete and a depreciable asset is created. Because the acceptance is not required in the system before the depreciable asset is created, there is a risk that completed projects will not be identified for retirement in AuC in the proper period.

- A project's federal budget is not limited by the federal authorization amount. Invoice payments are not limited by the project's approved federal percentage share. These weaknesses result in expenditures being identified as federal, although funded by state sources.

Criteria:

Good internal controls over the implementation of a new ERP system requires proper planning and preparation to ensure timely and accurate financial reporting, and compliance with federal and state requirements, including the ability to adequately monitor compliance. Reconciliations between various modules of the system are necessary to ensure accurate financial reporting, compliance with applicable laws and regulations, and identification and proper utilization of all funding sources.

Effect:

Failure to properly develop, implement, and maintain key system and internal controls could result in untimely and inaccurate financial reporting; noncompliance with federal requirements, which could result in disallowed costs; and a potential loss of federal funds.

Recommendation:

Management should ensure (1) system users are adequately trained and understand how transactions are processed through the various modules of the LaGov ERP system; (2) users understand the reports that are available and the impact of coding errors on federal billings and financial reporting; (3) all expenditures eligible for federal reimbursement are properly identified and billed to FHWA to maximize available funding for capital outlay projects; (4) adequate reports are available to ensure timely and accurate financial reporting; and (5) adequate exception reports are developed to enable sufficient monitoring of transactions for compliance with state and federal requirements.

Management's response and corrective action plan:

Management partially concurred with the finding and recommendations and provided a corrective action plan (see B-82 and B-87).

Auditor's additional comments:

Management of OIS did not concur that weaknesses relating to the reporting function of LaGov were significant enough to warrant a reportable finding. However, the reporting tool is critical in management's ability to properly monitor and use the system and is of even greater importance during the implementation phase of a new system. Improved reporting could have detected errors during the fiscal year and prevented errors that occurred during AFR preparation.

DOTD management did not concur there are weaknesses associated with the project budgets reflecting amounts in excess of the federal authorization. Management's response states that no state expenditures were incorrectly coded as federal and no funds had been expended or committed in excess of the federal authorization; however, having the budget reflected in project records at amounts in excess of federal authorization is a weakness that could result in project expenditures in excess of the federal authorization. Management indicates that these are normal timing differences that exist between the time federal authorizations are granted and the department receives the official approved federal authorization; however, the errors noted in the finding were identified by the auditors, after the official approved authorization had been received by the department. Although these errors were subsequently corrected after we notified the department of the exceptions, the corrections were not made timely. Two of the projects had adjustments to the federal authorizations in January and March of 2011, but were not corrected by the department until February 2012.

DOTD management did not agree the two invoices with incorrect allocations of federal and state costs resulted in noncompliance with federal matching requirements because one was 100% federally funded and the other was an insignificant amount. DOTD's contention that one project was 100% federally funded is incorrect. This project was approved for 80% federal participation

and was also eligible for federal toll credits; however, the toll credits are required to be reduced by the federal participation prior to serving as the state match. DOTD did not reduce the toll credits by the federal participation.

DOTD management did not agree that the inability to match right-of-way general ledger expenditures to capitalized land assets was a weakness. Management stated it followed the approved methodology in the "White Paper." However, the "White Paper" states, "As new parcels are acquired, parcel detail information will be maintained in SAP and reported to OSRAP in the annual financial report." In addition, the "White Paper" indicates that all right-of-way costs should be settled (matched) to its own asset master record at purchase.

DOTD management did not concur with the weakness noted regarding the lack of monthly reconciliations of capital outlay expenditures during the last three months of the fiscal year. While DOTD confirmed the reconciliations had not been performed, management stated dual reconciliations were performed by the LaGov team and the expenditures were adequately reconciled at year-end. Discussions with the LaGov team indicated the reconciliation process had been turned over to DOTD in March after sufficient training was provided and LaGov had stopped conducting the dual reconciliations.

DOTD management did not agree that the ability to create asset records for capitalized projects in AuC when the project has not been accepted in the project system module is a weakness in the process for the capitalization of assets. Management's response states that the LaGov staff processes final settlements when they receive notification from DOTD with the asset valuation date and that final assets are created based on final acceptance dates. The weakness identified in the finding relates to a manual control that is dependent on one person to timely capitalize assets. Because the control is manual rather than automated, management is unable to effectively monitor assets to ensure they are capitalized in the appropriate fiscal year.

DOTD management did not agree the weaknesses in federal budget and invoice payment limitations could result in expenditures identified as federal even though they were funded by state sources. Management identified the monitoring of the unbilled table as the control to identify and correct coding errors. The unbilled table (also known as the unbilled report) was an ineffective control since it was not properly designed to capture all coding errors resulting in unbilled federal expenditures.

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

**FS-11-DOTD-2 - Inadequate Preparation of the Annual Fiscal Report**

Condition:

For the fifth consecutive year, DOTD did not submit an accurate AFR to the DOA, OSRAP. DOTD's AFR for the fiscal year ended June 30, 2011 contained the following errors requiring adjustments:

- Assets under Construction (AuC), also known as Construction in Progress (CIP), ending balance was understated $61.7 million because of the following errors:
  - Restated beginning balance had a net understatement of $91.5 million due to the inclusion of a project completed before June 30, 2010, incorrect capitalization of a maintenance project, and the incorrect exclusion of two of four associated projects for the expansion of the Huey P. Long Bridge.
  - Additions were overstated $44.0 million due to the incorrect inclusion of right-of-way expenses and current year expenses associated with projects erroneously reported in the restated beginning balance.
  - Deletions were overstated $14.2 million due to the incorrect inclusion of right-of-way expenses.
- Gross infrastructure was overstated by $47.8 million. Infrastructure, net of depreciation, was understated by $5.3 million. DOTD converted and revalued its infrastructure assets as of October 2010 rather than June 30, 2010, which caused activity that had occurred in the first four months of the fiscal year to be misclassified in the note disclosure. The following errors were noted in each column of the note disclosure:
  - Gross and net restated beginning balances were overstated by $64.6 million and $17.0 million, respectively. This error was caused by the untimely conversion and 83 assets having incorrect capitalization dates.
  - Gross and net additions were understated by $26.0 million and $21.1 million, respectively. In addition to the untimely conversion, this error was also caused by DOTD using the incorrect cost per mile when valuing seven roads turned over by local entities and excluding two roads turned over by local entities and accepted by DOTD during FY11.
  - Gross deletions were understated by $9.2 million. Deletions, net of depreciation, were overstated $1.2 million. This error was caused by the untimely conversion, using the incorrect mileage length, incorrectly

including a road retired in FY10, and not fully depreciating retired assets at disposal.

- Contingent liabilities were overstated by a net $14.6 million because of purchase orders containing committed amounts greater than the approved contract amounts. Classification errors between federal and state liabilities also resulted in the following misstatements:
  - State contingent liabilities were overstated by $22.7 million.
  - Federal contingent liabilities were understated by $8.1 million.
- Right-of-way was understated by a net $14.2 million because of the following errors:
  - Additions were understated by $29.7 million. This error was due to differences between parcel values in the Real Estate module and project expenditures for the right-of-way project phase. There were also coding errors which resulted in right-of-way expenses being charged to general ledger accounts for roadway construction.
  - Deletions were understated by $15.5 million due to the improper treatment of a return of prior years' appropriation.
- Federal expenditures reported on the SEFA for capital outlay were understated by $11.7 million as a result of the following errors:
  - Payables were included on the SEFA, which was prepared on a cash basis. This was caused by DOTD using the posting date to identify payables rather than the entry date.
  - In calculating the SEFA expenditures, prior year unbilled expenses were backed out of current year revenue even though the prior year unbilled expenses had not been collected in the current year.
  - In calculating the SEFA expenditures, current year unbilled expenses were added to current year revenue; however the LaGov unbilled expenses report was incomplete. In addition, DOTD had not performed a reconciliation of federal revenue and expenses which would have detected the incomplete unbilled expenses report.
  - Current year unbilled expenses were also incorrectly classified as non-ARRA, resulting in an understatement of ARRA expenditures totaling $6.1 million.

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

Criteria:

R.S. 39:79 authorizes the commissioner of administration to establish the format of each agency's AFR and requires a signed affidavit that the AFR presents fairly the financial position of the agency. Good internal controls over financial reporting should include (1) adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR; (2) adequate training and supervision of staff; and (3) a review of the AFR so that errors can be detected and corrected before submitting the AFR to OSRAP for inclusion in the state's CAFR.

Cause:

These errors have occurred because of inadequate controls over financial reporting, inadequate training and supervision of employees processing transactions and preparing the AFR, and inadequate supervisory review of the AFR before being submitted to OSRAP.

Effect:

Failure to establish adequate internal controls over financial reporting, to include the proper supervision of employees who process transactions and prepare the AFR as well as an adequate supervisory review of the AFR, increases the risk of material misstatements in the financial statements that may remain undetected. In addition, an incomplete or inaccurate AFR may cause misstatements in the state's CAFR or delay the issuance of the CAFR.

Recommendation:

With the implementation of the LaGov system, coding of most transactions begins outside of Financial Services with final approval for posting by Financial Services. DOTD should provide additional training to ensure employees understand how the LaGov system processes specific transactions and the implications of coding errors on financial reporting and reimbursement of federal expenses. In addition, management should ensure processes and documentation are sufficiently modified for changes caused by the implementation of the LaGov system. Management should also ensure federal expenses per the general ledger are reconciled to the expenses reported on the SEFA and federal revenue drawn per the general ledger. Finally, management should continue to improve the compilation process to ensure the AFR is adequately reviewed before being submitted to OSRAP.

Management's response and corrective action plan:

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

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

Auditor's additional comments:

Management's response indicates the AFR was fairly presented and the combined adjustments were not material in relation to the AFR and CAFR as a whole. However, materiality is defined and determined by the auditor based on many factors of the engagement. We consider the adjustments to contingent liabilities, right-of-way additions and deletions, and infrastructure deletions to be material and all noted adjustments are indicative of control weaknesses regarding the AFR compilation process.

DOTD management did not concur that the restated beginning balance of AuC was understated for the Huey P. Long Bridge projects and indicated that the audit adjustment was not consistent with DOTD business practices or the conversion methodology. However, the accounting treatment of those projects was not consistent with the department's normal practices of moving completed projects out of AuC once the asset becomes useful. An audit adjustment was necessary to maintain accounting consistency for those projects.

DOTD management did not concur that additions to AuC were overstated and right-of-way additions were understated because of the improper accounting for right-of-way expenses. Management's response indicates that it is acceptable under the approved methodology in the "White Paper" to include right-of-way costs in AuC if those costs are not identified to a specific parcel of land. However, the "White Paper" states, "As new parcels are acquired, parcel detail information will be maintained in SAP and reported to OSRAP in the annual financial report," In addition, the "White Paper" indicates that all right-of-way costs should be recorded as an asset at the time of purchase and not reported in AuC. Not only did DOTD fail to identify all right-of-way costs as required by the "White Paper," but it also incorrectly reported right-of-way with depreciable capital assets in AuC.

DOTD management did not concur with the portion of the audit adjustment to the beginning balance of gross infrastructure related to assets with incorrect capitalization dates. Management's response states that the adjustment was based on using records outside the approved methodology to adjust capitalization dates. DOTD contends the use of historical records to support valuations is not required by GASB. However, any estimation method should be supported by sufficient appropriate evidence. DOTD used electronic data to estimate the beginning balance of infrastructure. One of the key data elements in determining the estimates was the capitalization dates, which were not always supported by sufficient appropriate evidence and required adjustment.

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

DOTD management did not concur that the incorrect cost per mile was used on four roads transferred to the state from local governments, resulting in audit adjustments to infrastructure additions. During our audit procedures, the auditor noted the cost per mile being used was based on a draft document, which was confirmed by the DOTD employee in charge of cost estimation. Before the compilation of the AFR, the auditor informed appropriate DOTD personnel of the discrepancy; however, the necessary corrections were not made.

## FEDERAL AWARD FINDINGS WITH A FINANCIAL STATEMENT IMPACT

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

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# Schedule C

# Federal Award Findings and Questioned Costs For the Year Ended June 30, 2011

**Schedule C**

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

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## FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

### EXECUTIVE DEPARTMENT - OFFICE OF COASTAL PROTECTION AND RESTORATION

### F-11-CC-EXEC-OCPR-1 - Noncompliance With Procurement and Suspension and Debarment Requirements

**Award Year: Various**
**Award Number: Various**
**Compliance Requirements: Procurement and suspension and debarment**

| | | Questioned Costs |
|---|---|---|
| **11.463** | **Habitat Conservation** | **None Noted** |
| **15.426** | **Coastal Impact Assistance Program** | |
| **66.124** | **Coastal Wetlands Planning Protection and Restoration Action** | |
| **66.436** | **Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act** | |

Condition:

Our review of six Office of Coastal Protection and Restoration (OCPR) vendor contracts for the Coastal Impact Assistance Program (CFDA 15.426) disclosed that five (83%) had no evidence of verification that the contracting party was not suspended, debarred, or otherwise excluded from doing business with the federal government. Any federal funds paid to a suspended or debarred entity could result in disallowed costs that would need to be returned to the federal grantor.

Criteria:

Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement*, Part 3, Section I stipulates that when a non-federal entity enters into a covered transaction that is expected to equal or exceed $25,000 with an entity at a lower tier, the non-federal entity must verify that the other entity is not suspended, debarred, or otherwise excluded from doing business with the federal government.

Cause:

OCPR does not have a formal departmentwide policy requiring that responsible personnel ensure the contracting entity is not suspended or debarred by the federal government. Department personnel confirmed that this deficiency is departmentwide. Additional federal programs affected by this control deficiency are Habitat Conservation (11.463); Surveys, Studies,

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

Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act (CFDA 66.436); and Coastal Wetlands Planning Protection and Restoration Act (CFDA 66.124).

Effect:

The lack of a formal department-wide policy to comply with the federal suspension and debarment requirements increases the risk of OCPR contracting with entities that have been suspended or debarred by the federal government.

Recommendation:

Management should establish a department-wide policy to ensure that it is contracting with entities that are not suspended, debarred, or otherwise excluded from doing business with the federal government. According to the *Compliance Supplement*, this verification may be accomplished by checking the *Excluded Parties List System* (EPLS) maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with the entity to ensure that contracting entities paid with federal funds are not suspended or debarred. The electronic version of the EPLS can be accessed on the Internet (http://epls.gov).

Management's response and corrective action plan:

Management concurred with the finding and recommendation and outlined a corrective action plan (B-40).

**RECOVERY SCHOOL DISTRICT**

**F-11-CC-RSD-1 - Noncompliance With A-87 Payroll Certification Regulations**

**Award Year: 2011**
**Award Number: H027A100033, G-1002LATANF**
**Compliance Requirement: Allowable costs/cost principles**

| | Questioned Costs |
|---|---|
| **Special Education Cluster (IDEA):** | **None Noted** |
| **84.027 Special Education - Grants to States** | |
| **TANF Cluster:** | |
| **93.558 Temporary Assistance for Needy Families State Programs** | |

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

Condition:

For the fourth consecutive year, the Recovery School District (RSD) did not ensure that certifications for payroll expenditures charged to federal programs were completed as required by federal regulations.

Audit procedures were performed on four monthly certifications and 34 semiannual certifications. For the 38 certifications tested, the following exceptions were identified:

- Five of the semiannual certifications were not completed. Two certifications were completed by the employee and supervisor after the auditor's initial request for the certifications and no certification was provided for three employees.

- For one of the monthly certifications, the cost distribution report did not agree to the program and percentage charged per the certification, and an adjustment was not completed to reflect the actual effort of the employee nor was an additional time certification completed to reflect the actual percentage time charged to the federal program.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, states that where employees work on multiple activities or cost objectives, a distribution of their salaries must be supported by personnel activity reports or equivalent documentation reflecting an after-the-fact distribution of the actual activity. These personnel activity reports must be prepared at least monthly, must be signed by the employee, and must be based on the work performed and not on budget. If employees work solely on a single federal award or cost objective, the certifications must be prepared at least semiannually.

Cause:

A lack of enforcement of policies and procedures over the A-87 certification process and insufficient communication between RSD personnel contributed to the exceptions.

Effect:

Failure to prepare, maintain, and locate required payroll certifications increases the risk that expenditures are not fairly and accurately allocated to federal programs and results in noncompliance with OMB Circular A-87.

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

Recommendation:

Management should continue to provide annual training on the A-87 certification process, provide employees with written notification on the completion and processing of A-87 certifications, and emphasize to supervisory personnel the necessity of an adequate review process to supervisory personnel.

Management's response and corrective action plan:

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

## U.S. DEPARTMENT OF AGRICULTURE

## CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

### F-11-USDA-DCFS-1 - Improper Employee Activity in Federal Program

**Award Year: 2006, 2007, 2008, 2009**
**Award Number: 6LA400102**
**Compliance Requirement: Allowable costs/costs principles, Eligibility**

| | | Questioned Costs |
|---|---|---|
| **SNAP Cluster:** | | |
| **10.551** | **Supplemental Nutrition Assistance Program** | **$12,744** |
| **10.561** | **State Administrative Matching Grants for the SNAP** | **None Noted** |
| | | **$12,744** |

Condition:

The Department of Children and Family Services (DCFS), Fraud and Recovery Unit (FRU) identified fraudulent activity by 12 employees who received benefits under the Disaster Supplemental Nutrition Assistance Program. The employees, who are no longer employed by DCFS, received judgments as follows:

- Six pled guilty to theft of government money and were sentenced to pay $7,607 in restitution and fines. Three of the six were further sentenced to 240 hours of community service and three years of probation. The remaining three were sentenced to one year of probation.

- Four pled guilty to wire fraud and were sentenced to pay $10,011 in restitution and fines. The four were further sentenced to 240 hours of community service and three years of probation.

- One pled guilty to conspiracy to commit access devices fraud and to making false claims and was ordered to pay $10,544 in restitution and fines, serve 18 months of incarceration, and serve three years of supervised probation upon release.

- One pled to criminal mischief and was ordered to pay $3,000 in restitution, sentenced to six months of unsupervised probation, and prohibited from qualifying for benefits for six months.

Criteria:

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

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

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

Cause:

The employees did not adhere to department policies, state laws, and federal award requirements.

Effect:

While the employees' actions resulted in noncompliance with federal award requirements, all ordered restitutions have been properly reported to the U.S. Department of Agriculture. Amounts not recouped by DCFS as of June 30, 2011, result in questioned costs of $12,744. The investigations were conducted by DCFS, FRU between March 2006 and October 2010. The period of offenses ranged from September 2005 and May 2009.

Recommendation:

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

Management's response and corrective action plan:

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

**PUBLIC HEALTH, OFFICE OF**

**F-11-USDA-OPH-1 - Control Weaknesses Over Equipment**

**Award Year: 2011**
**Award Number: 6LA700503**
**Compliance Requirement: Equipment and real property management**

| | | Questioned Costs |
|---|---|---|
| **10.557** | **Special Supplemental Nutrition Program for Women, Infants and Children** | **None Noted** |

Condition:

The Office of Public Health (OPH) did not properly identify and record equipment purchased with federal funds. Tests of equipment for the Special Supplemental Nutrition Program for Women, Infants and Children (WIC) program (CFDA 10.557) revealed the following deficiencies:

- Although the items were properly tagged and valued at $69,532, nine servers were not identified in Protégé, the state's inventory system, as purchased with WIC funds.
- OPH purchased 151 MICR printers valued at $309,514 and failed to accurately record extended warranties and freight associated with the acquisition of these printers causing the total amount of these assets to be understated by $137,238.

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

Criteria:

OMB Circular A-133, *Compliance Supplement*, Part 3, Section F stipulates that non-federal entities should maintain proper records for equipment, which would include proper identification and accurate valuation.

Cause:

OPH personnel responsible for equipment failed to adhere to federal regulations regarding equipment acquired with federal funds.

Effect:

Failure to adequately record and account for equipment purchased with federal funds increases the risk of loss and/or unauthorized use and places OPH in noncompliance with federal regulations.

Recommendation:

Management should strengthen its controls over equipment to ensure that items purchased with federal funds are properly accounted for and recorded and federal regulations are followed.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-70).

**F-11-USDA-OPH-2 - Noncompliance With Special Supplemental Nutrition Program for Women, Infants and Children Requirements**

**Award Year: 2011**
**Award Number: 6LA700503**
**Compliance Requirement: Special tests and provisions**

| | | Questioned Costs |
|---|---|---|
| **10.557** | **Special Supplemental Nutrition Program for Women, Infants, and Children** | **None Noted** |

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

Condition:

For the second consecutive year, OPH did not comply with certain federal program requirements in administering the WIC program (CFDA 10.557). OPH did not perform the required one-to-one reconciliations of Food Instruments (FIs) and Cash Value Vouchers (CVVs) or comply with requirements relating to above-50-percent vendors and the statewide cost neutrality assessment.

Criteria:

OMB Circular A-133 and the Code of Federal Regulations [7 CFR 246.12 (q)] require state agencies to account for all FIs and CVVs within 120 days of the first valid date for participant use. The state agency must identify all FIs and CVVs as either issued or voided and identify issued FIs and CVVs as either redeemed or unredeemed. Redeemed FIs and CVVs must be identified as one of the following: (1) validly issued, (2) lost or stolen, (3) expired, (4) duplicate, or (5) not matching valid enrollment and issuance records.

According to 7 CFR 246.12, vendors that derive more than 50 percent of their annual food sales revenue from WIC FIs are referred to as "above-50-percent vendors." A state agency must ensure that the prices of above-50-percent vendors do not inflate the competitive price criteria and allowable reimbursement levels for the peer groups or result in higher total food costs if the program participants transact their food instruments at above-50-percent vendors rather than at other vendors that do not meet the above-50-percent criterion. The state agency must compare the average cost of each type of food instrument redeemed by above-50-percent vendors against the average cost of the same type of food instrument redeemed by regular vendors. If average payments per food instrument for above-50-percent vendors exceed average payments per food instrument to regular vendors, then the state agency must take necessary action to ensure compliance, such as adjusting payment levels. Cost neutrality assessments should be conducted at least quarterly by calculating and comparing the average redemption amounts for FIs redeemed by regular vendors against those of above-50-percent vendors.

According to 7 CFR 246.12 (g)(4)(i)(D), cost neutrality assessments should be conducted at least quarterly by calculating and comparing the average redemption amounts for FIs redeemed by regular vendors against those of above-50-percent vendors.

Cause:

Since OPH does not reconcile its records to issued FIs and CVVs on a one-to-one basis, it cannot be determined how much was expended as a result of error, fraud, or abuse. In addition, the Public Health Automated Management Enabler (PHAME) System, used by OPH, does not produce a report that summarizes the disposition of FIs into categories required by federal regulations.

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

OPH did not request the above-50-percent vendors to reimburse the program for excess amounts charged for WIC food items. The billing for overages has not been completed since September 2009 because the Statistical Analysis System (SAS) report needed to determine the amount to bill the above-50-percent vendor had not been updated to include additional food items from implementation of a revised United States Department of Agriculture (USDA) food rule.

OPH did not conduct all the fiscal year 2011 quarterly statewide cost neutrality assessments. The only cost neutrality assessment completed was for October 1, 2010, through December 31, 2010.

Effect:

USDA Food and Nutrition Service (FNS) can establish a claim against any state agency that has not accounted for the disposition of all redeemed FIs and CVVs and take appropriate follow-up action on all redeemed FIs and CVVs that cannot be matched against valid enrollment and issuance records.

Failure to comply with federal regulations relating to above-50-percent vendors and to perform the statewide cost neutrality assessments results in noncompliance with federal regulations.

Recommendation:

Management should establish procedures relating to performing one-to-one reconciliations of FIs and CVVs and comply with program requirements relating to above-50-percent vendors and statewide cost neutrality assessments.

Management's response and corrective action plan:

Management concurred with the finding and outlined corrective action (B-71).

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

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

## LOUISIANA BOARD OF REGENTS FOR HIGHER EDUCATION

### F-11-HUD-BOR-1 - Inadequate Controls Over Subrecipient Monitoring

**Award Year: 2011**
**Award Number: B-06-DG-22-0001**
**Compliance Requirement: Subrecipient monitoring**

| | Questioned Costs |
|---|---|
| **Research and Development Cluster:** | **None Noted** |
| **14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii** | |

Condition:

The Louisiana Board of Regents for Higher Education (Board) did not adequately monitor subrecipients of the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii program (CDBG, CFDA 14.228, award B-06-DG-22-0001), a part of the Research and Development (R&D) Cluster of programs administered by the Board. The Board did not ensure that its subrecipients received the required OMB Circular A-133 audits and did not identify the CFDA federal award number in subrecipient contracts.

Our review of subrecipient monitoring activities for the R&D Cluster found the following deficiencies:

- For one of six (17%) items tested, the Board did not have a copy of the 2008 or 2009 single audit reports for the entity to which it passed through federal funds.
- Two of six (33%) contracts reviewed between the Board and its subrecipients did not contain the identifying CFDA award number.

Criteria:

OMB Circular A-133, Subpart D, Section 400 (d) requires pass-through entities to (1) ensure subrecipients expending $500,000 or more in federal awards during the subrecipients' fiscal year have a single audit and the required audits are completed within nine months of the end of the subrecipients' audit period and (2) identify federal awards made by informing each subrecipient of the CFDA title and number of the grant awards.

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

Cause:

Audit personnel did not ensure that all of the required single audits for its subrecipients of the CDBG program were obtained and reviewed. In addition, the individuals responsible for providing contracts and other awarding documentation to subrecipients were unaware of federal regulations requiring CFDA numbers to be provided to the subrecipients.

Effect:

Failure to adequately monitor subrecipient audit reports and findings impairs the Board's ability to evaluate the impact of subrecipient activities on overall compliance with laws and regulations, as required by OMB. Failure to supply subrecipients with the federal award information can result in incomplete reporting by the subrecipients and results in the Board's noncompliance with OMB Circular A-133 pass-through entity responsibilities.

Recommendation:

The Board should follow prescribed policies on Subrecipient Monitoring for Federally-Sponsored Projects that require reviewing all required single audits of its subrecipients. Management should also strengthen its policies and procedures to ensure that subrecipient awarding documents include all required federal award information.

Management's response and corrective action plan:

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

**F-11-HUD-BOR-2 - Inappropriate Spending of Federal Grant Award**

**Award Year: 2011**
**Award Number: B-06-DG-22-0001**
**Compliance Requirements: Activities allowed or unallowed, Allowable costs/cost principles**

| | | Questioned Costs |
|---|---|---|
| **Research and Development Cluster:** | | **None Noted** |
| **14.228** | **Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii** | |

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

Condition:

Based on work performed by Tulane University Internal Audit, approximately $29,518 of federal Community Development Block Grant (CDBG, CFDA 14.228, award B-06-DG-22-0001) funds awarded to Tulane University Health Sciences Center by the Board were misappropriated and used for the program manager's personal purchases.

Tulane Internal Audit reported the following findings and actions:

- Approximately $29,518 of charges was inappropriate for the grant.
- The employee responsible for the charges was terminated.
- Tulane removed the questionable charges from the grant.
- Tulane Health Sciences Center Police Department completed its investigation and booked the employee with theft over $500.
- The university is implementing changes to its controls over purchasing card (p-card) transactions to prevent users from approving their own transactions.

Criteria:

State and federal regulations prohibit the misappropriation of these program funds.

Cause:

The university's p-card policy allows program managers to approve their own purchases and reconcile the account expenditures back to original receipts without a required second level of approval. Existing controls were not sufficient to prevent the fraudulent activity from occurring or identify the fraudulent activity in a timely manner.

Effect:

Failure to establish and follow adequate internal control procedures increases the risk that the federal program funds are expended for purposes not allowed under the grant award and that errors and/or fraud could occur. The auditors did not question any costs as a result of this finding.

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

Recommendation:

Board management should continue to investigate the possibility of fraudulent activity among subrecipients and assess the adequacy of pass through entities' internal control over funds received from the Board to ensure compliance with all applicable laws and regulations, as well as the terms of the sub-grant agreement.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-55).

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

**F-11-HUD-EXEC-DOA-OCD-1 - Inadequate Grant Recovery of Homeowners Assistance Program Awards**

**Award Year: 2011**
**Award Number: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003**
**Compliance Requirement: Eligibility**

| | | Questioned Costs |
|---|---|---|
| **CDBG - State-Administered CDBG Cluster:** | | **$1,547,795** |
| **14.228** | **Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii** | |

Condition:

Our review of 45 homeowners participating in the Homeowners Assistance Program (HAP) under the CDBG program (CFDA 14.228) disclosed that 24 (53%) of these homeowners with awards totaling $1,547,795 had not provided adequate evidence of compliance with one or more award covenants to the Office of Community Development (OCD), Disaster Recovery Unit as required, which results in questioned costs. Sixteen (36%) of those homeowners were completely unresponsive to OCD's request for evidence of compliance. An award covenant is a requirement that must be met to participate in the program.

As of November 21, 2011, OCD has not initiated grant recovery from any of these homeowners. OCD's failure to recover benefits from noncompliant homeowners could result in disallowed costs; however, in a meeting with a representative of the U.S. Department of Housing and Urban Development (HUD), we were told that the state and HUD continue to modify program regulations retroactively and resolve issues of noncompliance in efforts to get more award recipients in compliance with program regulations. Therefore, it was unlikely HUD would request repayment of some portion of these funds from the state.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award.

In response to hurricanes Katrina and Rita, the state was awarded approximately $9.5 billion to administer the HAP, as part of the Road Home program, in accordance with its Action Plan approved by 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. Occupancy and insurance covenants relating to the damaged property or replacement property expire three years after the closing date. Homeowners are required to occupy their damaged property or replacement property within three years of the closing date, maintain homeowners insurance on their property, and maintain flood insurance, if necessary. The homeowners must continue to occupy the damaged or replacement property until the covenant expires. For those homeowners choosing to reoccupy their damaged property, any required elevation must conform to the advisory base flood elevation regulation for the parish their home is located in. In addition, the homeowners agree in the covenant to provide OCD with evidence of their compliance with covenant and grant agreement within three years of the closing date. The state's Action Plan states homeowners that 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:

OCD has prioritized award recovery for homeowners determined to be ineligible because of suspected fraud or duplication of benefits, and homeowners who chose "option 1" under the program, to repair and reoccupy their pre-storm residence, but the residence has since been demolished. OCD has implemented additional procedures in efforts to assist other award recipients in becoming compliant with the covenant requirements, including home site visits, additional federal awards, and an option to change the initial award option from "option 1,"

where the homeowner committed to repair and reoccupy their pre-storm residence, to "option 2," where the homeowner sells the pre-storm property to the program and purchases a replacement property in the state, or "option 3," where the homeowner sells the pre-storm property to the program and either relocates to another state or remains in the state as a renter. Homeowners that selected "option 2" as their initial award option also have the option to change to "option 3." If changing options, the homeowner would be responsible for refunding a portion of the initial award to OCD.

Effect:

OCD's failure to recover benefits from noncompliant homeowners could result in disallowed costs; however, it is unknown whether the federal government would demand repayment of these awards.

Recommendation:

With 90,714 homeowner awards totaling over $5.8 billion that reached the three-year covenant compliance expiration date on or before June 30, 2011, we recommend OCD and HUD management agree on those compliance aspects of this program that will be enforced and formalize this in an agreement and/or state Action Plan amendment. We caution that the longer program regulations continue to be modified retroactively and enforcement delayed, the less chance the state has to recover award payments from recipients that did not spend the money appropriately, and the state could be liable to repay those funds to the federal government.

Management's response and corrective action plan:

Management did not concur with the finding since there is a grant recovery process in place in cases of fraud or duplication of benefits and since management does not consider an applicant noncompliant because the documentation has not been returned (B-17). However, management acknowledged in the response that "no grant recovery actions have been initiated against any of the applicants in the LLA sample." Rather, the department is working with HUD to change program regulations in efforts to bring applicants into compliance. The department concurred with the recommendation and plans to work with HUD to finalize program and policy changes and "refine processes for recapturing funds where appropriate."

Auditor's additional comments:

The lack of supporting documentation evidencing compliance is an indication of potential noncompliance. We consider these questioned costs because the covenant period has elapsed, during which time the applicant was required to provide evidence demonstrating compliance with the required covenants. We would also like to re-emphasize that the longer program regulations are modified and enforcement actions delayed, the less chance the state has to

recover award payments from recipients that did not spend the money appropriately, and the state could be liable to repay those funds to the federal government.

**F-11-HUD-EXEC-DOA-OCD-2 - Inadequate Recovery of Small Rental Property Program Loans**

**Award Year: 2011**
**Award Number: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003**
**Compliance Requirement: Eligibility**

| | Questioned Costs |
|---|---|
| **CDBG - State-Administered CDBG Cluster:** | **$1,414,541** |
| **14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii** | |

Condition:

Our review of 30 property owners with Small Rental Property Program (SRPP) loans under the Community Development Block Grants Program/State's Program disclosed that 13 (43%) of these property owners, with loans totaling $1,414,541, failed to provide adequate evidence of compliance with one or more requirements in the loan agreement to the DOA, OCD, which indicates a potential default on the loans. Because these property owners have not provided evidence of compliance with the loan agreement and OCD has not initiated loan recovery, we consider these loan amounts to be questioned costs which, if disallowed, may be due back to the federal grantor.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded and has allocated approximately $669 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 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 loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., declare loan defaulted and demand repayment) if a property owner does not provide evidence of compliance as required by the loan agreement.

Cause:

Policies and procedures were developed and implemented to identify noncompliant property owners; however, policies and procedures have not been developed to address the recovery of loans for identified noncompliant property owners.

Effect:

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

Recommendation:

OCD management should allocate additional resources to create and implement procedures to recover loans from property owners that fail to comply with program requirements.

Management's response and corrective action plan:

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

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

**LOUISIANA LAND TRUST**

**F-11-HUD-LLT-1 - Unallowable Demolition Costs**

**Award Year: 2011**
**Award Number: B-06-DG-22-0001**
**Compliance Requirement: Allowable costs/cost principles**

| | Questioned Costs |
|---|---|
| **CDBG - State-Administered CDBG Cluster:** | **$45,721** |
| **14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii** | |

Condition:

The Louisiana Land Trust (LLT) paid for slab demolition inspections on non-LLT owned properties in St. Bernard Parish and reimbursed the parish for other unsupported expenses using Community Development Block Grants Program/State's Program and Non-Entitlement Grants in Hawaii (CDBG, CFDA 14.228) funds. This results in questioned costs totaling $45,721, which if disallowed, may need to be returned to the federal grantor.

LLT officials requested that the Louisiana Legislative Auditor Recovery Assistance Services (RAS) perform agreed-upon procedures to analyze contractor invoices for the demolition of slabs submitted by St. Bernard Parish for reimbursements totaling $16 million. The RAS report dated October 5, 2011, disclosed exceptions totaling $86,455 billed by the parish's contractors for inspections performed on non-LLT properties and other costs that were not adequately supported. As of February 15, 2012, LLT has resolved some of those exceptions reducing the unresolved amount to $40,914 for inspections on non-LLT owned properties and $4,807 for other costs not adequately supported.

Criteria:

The supplemental cooperative endeavor agreement between LLT and St. Bernard Parish effective on February 29, 2008, states that CDBG funds up to $20.5 million will be provided by the LLT to the parish to demolish LLT structures. In addition, OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, requires costs be adequately documented and reasonable to be allowable under a federal award.

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

Cause:

LLT reimbursed the parish before performing an adequate review of the contractor invoices to confirm that the slab demolition related costs were for LLT-owned properties and that adequate supporting documentation was provided by the parish.

Effect:

These costs could be disallowed by the federal awarding agency and required to be returned to the federal government.

Recommendation:

LLT management should follow its established procedures and strengthen its controls to ensure that all reimbursements made are supported by adequate documentation before payment and that reimbursements are reasonable considering program requirements. LLT sent a letter to St. Bernard Parish on February 16, 2012, demanding payment of $45,721 for the unresolved exceptions. LLT should also consider withholding future reimbursements to St. Bernard Parish to cover the remaining exceptions if the parish refuses to pay or does not timely provide the necessary documentation to support the unresolved exceptions.

Management's response and corrective action plan:

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

**F-11-HUD-LLT-2 - Untimely Discontinuance of Property Maintenance**

**Award Year: 2011**
**Award Number: B-06-DG-22-0001**
**Compliance Requirement: Allowable costs/cost principles**

| | Questioned Costs |
|---|---|
| **CDBG - State-Administered CDBG Cluster:** | **$9,737** |
| **14.228 Community Development Block Grants/State's Program and Non-Enrichment Grants in Hawaii** | |

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

Condition:

The LLT continued routine maintenance and inspections on properties after they were sold or transferred to parish governments in violation of federal regulations or grant agreements. This results in questioned costs totaling $9,737, which if disallowed, may need to be returned to the Community Development Block Grants Program/State's Program and Non-Entitlement Grants in Hawaii (CDBG, CFDA 14.228), the federal program which originally funded these property acquisitions.

Our review of 55 properties sold by LLT to end users between July 1, 2010 and June 30, 2011, disclosed property maintenance and inspections continued for 37 (67%) properties between one and 21 days, an average of nine days, after the date the property was sold. The cost of services performed for these properties after the sale date totaled $2,685.

Our review of 30 properties transferred by LLT to parishes before July 1, 2010, disclosed routine maintenance and inspections continued for 27 (90%) properties between four and 158 days, an average of 62 days, after the earlier of the date that the parish sold the property to a third party or 18 months after LLT transferred the property to the parish. The cost of services performed for these properties after the sale or 18 months after the transfer date totaled $7,052.

Criteria:

The Road Home program's property disposition and redevelopment process is governed by the state's HUD-approved Action Plan 1, Amendment 20, which states that "reasonable costs of temporarily managing property are eligible until final disposition occurs." In addition, the cooperative endeavor agreements between each parish, LLT, and the DOA, OCD stipulate that LLT will inspect and maintain the individual LLT property for a period not to exceed the earlier of one year from the transfer date of the individual LLT property to the parish, or until the parish disposes of the individual LLT property to a third party. These agreements also allow the LLT to extend the period maintaining and inspecting the individual LLT property for a period not to exceed six months, but in no event will this period extend beyond the date the parish transfers the LLT property to a third party.

Cause:

Once properties are sold to an end user by LLT or the parish, LLT does not notify the vendor until after the sale is recorded by the local clerk of court office. For properties transferred to the parish, LLT does not have an adequate process in place to track the number of months each property remains in each parish's inventory to ensure routine maintenance and inspections are discontinued by 18 months following the transfer date.

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

Effect:

Failure to timely discontinue routine maintenance and inspections results in noncompliance with the state's Action Plan and with the cooperative endeavor agreements between the parish, LLT, and OCD; therefore, these costs could be disallowed by the federal awarding agency.

Recommendation:

As properties are transferred to a parish or sold to an individual, LLT should ensure that the vendor is immediately notified to discontinue maintenance and inspection services.

Management's response and corrective action plan:

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

## U.S. DEPARTMENT OF LABOR

## LOUISIANA WORKFORCE COMMISSION

**F-11-USDOL-LWC-1 - Inaccurate Federal Reporting - Workforce Investment Act Cluster**

**Award Year: 2009**
**Award Number: AA-17124-08-55-A-22**
**Compliance Requirement: Reporting**

| | | Questioned Costs |
|---|---|---|
| **WIA Cluster (ARRA only):** | | **None Noted** |
| **17.258** | **WIA Adult Program** | |
| **17.259** | **WIA Youth Activities** | |
| **17.260** | **WIA Dislocated Worker** | |

Condition:

For the second consecutive year, the LWC did not submit an accurate report on the use of ARRA funds for the WIA Cluster (CFDA 17.258, 17.259, and 17.260).

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

Our review of the ARRA Section 1512 report submitted for the quarter ending March 31, 2011, revealed that the total funds disbursed to subrecipients incorrectly represent cumulative activity as of December 31, 2010. As a result, total subrecipient disbursements were understated by $629,680 (2%).

Criteria:

The *Federal Register*, Volume 74, Number 61 and standard data elements for reports under Section 1512 of the ARRA of 2009, Public Law 111-5 require a quarterly report on the use of Recovery Act funds and further require recipients to report the cumulative amount of cash disbursed to subrecipients as of the reporting period end date. Good internal controls should include an adequate review process to ensure that the data presented in federal reports are accurately recorded, summarized, and reported.

Cause:

Management did not place sufficient emphasis on the review process to ensure that preparation errors were properly identified and corrected.

Effect:

The lack of an adequate review may result in misstatements from errors and/or fraud to occur and remain undetected.

Recommendation:

LWC should strengthen its procedures to ensure that federal reports are properly prepared and reviewed.

Management's response and corrective action plan:

Management concurred with the finding. Management has implemented a corrective action plan that the U.S. Department of Labor, Employment and Training and Administration determined to be adequate in resolving the finding (B-61).

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

**F-11-USDOL-LWC-2 - Inadequate Monitoring of Subrecipient Findings**

**Award Year: Various**
**Award Number: Various**
**Compliance Requirement: Subrecipient monitoring**

| | | Questioned Costs |
|---|---|---|
| **WIA Cluster (including ARRA):** | | **None Noted** |
| **17.258** | **WIA Adult Program** | |
| **17.259** | **WIA Youth Activities** | |
| **17.260** | **WIA Dislocated Worker** | |
| **17.278** | **WIA Dislocated Workers Formula Grants** | |

Condition:

For the third consecutive year, the LWC did not adequately monitor internal subrecipient findings for WIA Cluster (CFDA 17.258, 17.259, 17.260, and 17.278) subrecipients. Our review of six monitoring reports disclosed that four reports contained a total of 19 findings. However, management did not follow up on any of the 19 (100%) findings contained in the monitoring reports.

Criteria:

OMB Circular A-133 *Compliance Supplement* requires pass-through entities to evaluate the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

Cause:

Our review of the Office of Workforce Development's (OWD) subrecipient monitoring procedures disclosed that the OWD Compliance Division conducts on-site reviews to monitor the activities of subrecipients and performs tests for compliance with laws, regulations, and the provisions of contracts or grant agreements. However, OWD did not establish adequate procedures to ensure that findings reported by the OWD Compliance Division were resolved in a timely manner.

LWC has not placed sufficient emphasis on implementing internal controls to ensure that internal monitoring reports issued by the OWD Compliance Division are adequately resolved.

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

Effect:

Failure to adequately monitor internal subrecipient findings impairs the department's ability to evaluate the impact of subrecipient activities on overall compliance with laws and regulations. Costs incurred by a subrecipient that have not been appropriately monitored could result in possible misuse of federal funds and are at an increased risk of being disallowed by the federal grantors.

Recommendation:

LWC should ensure that procedures are in place to review and resolve internal subrecipient monitoring findings. Management should establish adequate procedures to timely identify and resolve any audit findings related to WIA funds disbursed to subrecipients.

Management's response and corrective action plan:

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

**F-11-USDOL-LWC-3 - Noncompliance With Record Retention Policy**

**Award Year: Not applicable**
**Award Number: Not applicable**
**Compliance Requirement: Eligibility**

| | | Questioned Costs |
|---|---|---|
| **17.225** | **Unemployment Insurance - Federal** | **$110,716** |
| **17.225** | **ARRA - Unemployment Insurance** | **14,325** |
| **17.225** | **Unemployment Insurance - State** | **124,101** |
| | | **$249,142** |

Condition:

For the fifth consecutive year, the LWC did not retain employer wage records for the Unemployment Insurance (UI) program (CFDA 17.225). Employer wage records are the basis for determining whether applicants for UI benefits have earned sufficient wages in a base period to qualify for those benefits.

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

Our tests of 60 claimants' eligibility of UI benefits disclosed that employer wage records for 26 (43%) claimants were not retained by LWC. Benefits paid to the 26 claimants totaled $249,142 and are considered questioned costs.

In addition, our tests disclosed that LWC did not retain employer wage records received on electronic media that supported tax payments to LWC for 11 of 24 (46%) electronic payments tested. These wage records will be needed in the future to verify wages for UI claimants.

Criteria:

The CFR (29 CFR 97.42) requires grantees to maintain all financial and programmatic records, supporting documents, statistical records, and other records of grantees considered to be pertinent to program regulations or the grant agreement.

In addition, Louisiana Revised Statute (R.S.) 44:411.A (1) requires that the head of each state agency submit a record retention schedule to the state archivist. LWC's current record retention schedule was approved by the state archivist on June 6, 2006, and it requires that employer tax records be maintained for 11 years.

Cause:

LWC management represented that the records could not be located because errors may have occurred while uploading the records; the records may have been returned to the employers; and/or the records may not have been documented properly by the employer, which would limit LWC's ability to locate the records.

Effect:

Failure to retain records to support employee wages and eligibility may result in improper benefit payments and/or questioned costs, and failure to maintain records of employer tax payments increases the risk that LWC's records may not accurately reflect employer UI tax payments.

Recommendation:

LWC management should strengthen its controls to ensure that records are retained in accordance with state and federal laws and regulations.

Management's response and corrective action plan:

Management concurred with the finding and recommendation and provided a corrective action plan (B-63).

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

## U.S. DEPARTMENT OF TRANSPORTATION

## TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

### F-11-USDOT-DOTD-1 - Inadequate Controls Over ARRA Reporting Requirements

**Award Year: Various**
**Award Number: Various**
**Compliance Requirement: Reporting**

| | Questioned Costs |
|---|---|
| **Highway Planning and Construction Cluster (ARRA Only):** | **None Noted** |
| **20.205 Highway Planning and Construction** | |

Condition:

In our review of 14 Highway Planning and Construction (HPC) program projects administered by the Department of Transportation and Development (DOTD) and the related ARRA Section 1512 reports for the quarter ending March 31, 2011, the following errors, which created a net understatement of $29.5 million, were noted:

- Four (28.5%) project reports did not include $27.2 million in subrecipient payments because of errors in award numbers, resulting in an understatement of reported expenditures. In a further review of data, we noted an additional 33 projects with payments totaling $19.4 million that appear to have the same error as those exceptions in our test. It is likely these payments were also not reported on the Section 1512 reports.

- Seven (50%) project reports did not include $3.3 million in vendor and administrative expenditures, resulting in an understatement of reported expenditures.

- One (7.1%) project report included $1.0 million in expenditures that had not been incurred, resulting in an overstatement of reported expenditures.

Criteria:

Section 1512 of the ARRA of 2009 requires each recipient that received ARRA funds from a federal agency to submit quarterly reports to the federal awarding agency containing (1) the total amount of recovery funds received from that agency; (2) the amount of recovery funds received that were expended or obligated to projects or activities; (3) a detailed list of all projects or

activities for which recovery funds were expended or obligated; and (4) detailed information on any subcontracts or sub-grants awarded by the recipient. To facilitate reporting of this information, a nationwide data collection system was created at www.FederalReporting.gov. DOTD is required to report monthly to the Federal Highway Administration (FHWA) using the federal Recovery Act Data System (RADS). The RADS monthly reporting information is extracted and uploaded to FederalReporting.gov for the Section 1512 quarterly reporting.

Cause:

DOTD entered the subaward payments into RADS with the incorrect award numbers causing the "Total Federal Amount of ARRA Expenditures" to be understated for each award when uploaded to FederalReporting.Gov. The unreported vendor and administrative expenditure errors resulted from certain DOTD personnel being unfamiliar with the new accounting system which affected their ability to obtain correct data. The use of vendor invoices rather than payment transactions caused the overstatement of expenditures. This is the second consecutive year we have reported weaknesses in DOTD's controls over federal reporting requirements.

Effect:

Inaccurate ARRA reporting results in noncompliance with federal requirements, limits the ability of the federal government to perform appropriate monitoring, and subjects the department to potential remedial action by the federal government.

Recommendation:

DOTD should establish policies and procedures to ensure compliance with Section 1512 ARRA reporting requirements. Management should also establish data quality reviews to ensure the accuracy of the Section 1512 reports.

Management's response and corrective action plan:

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

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

**F-11-USDOT-DOTD-2 - Inadequate Controls Over Change Order Approvals**

**Award Year: Various**
**Award Number: Various**
**Compliance Requirement: Special tests and provisions**

| | Questioned Costs |
|---|---|
| **Highway Planning and Construction Cluster (Including ARRA):** | **None Noted** |
| **20.205 Highway Planning and Construction** | |

Condition:

DOTD did not obtain the required approval of the FHWA for change orders on two of 10 (20%) HPC program projects we tested with non-major change orders and three of 25 (12%) HPC projects we tested with contract time extension change orders.

Criteria:

Title 23 CFR Section 635.120 requires all major and non-major changes and extra work to be approved by FHWA. Section 635.121 also requires the state transportation department to obtain FHWA approval of contract time extensions. DOTD's *Engineering Directives and Standards Manual* defines major and non-major changes and establishes the change order categories and approval lists. This is the second consecutive year we have reported weaknesses in DOTD's controls over change order approvals.

Cause:

These exceptions were caused by errors in identifying federal oversight and categorizing change orders in the project management systems.

Effect:

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

Recommendation:

DOTD should strengthen its controls and train its staff to ensure that the required FHWA approvals on change orders are obtained.

**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 recommendation and outlined a plan of corrective action (B-92).

**F-11-USDOT-DOTD-3 - Inadequate Controls Over Indirect Cost Billings**

**Award Year: Various**
**Award Number: Various**
**Compliance Requirement: Allowable costs/cost principles**

| | Questioned Costs |
|---|---|
| **Highway Planning and Construction Cluster:** | **$4,110** |
| **20.205 Highway Planning and Construction** | |

Condition:

For the second consecutive year, DOTD overbilled the FHWA for indirect costs totaling $4,110 relating to the HPC program (CFDA 20.205), resulting in questioned costs, which if disallowed, may need to be returned to FHWA.

For billings generated under DOTD's old legacy system, DOTD failed to exclude one appropriation code resulting in overbilling and questioned costs totaling $4,110. In the new LaGov ERP system, three appropriation codes were not properly excluded on the indirect cost table; however, no billing errors occurred.

Criteria:

Indirect costs are subject to the provisions of OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*. Title 49 of CFR, Section 18.20(b)(2) provides that grantees and subgrantees must maintain records that adequately identify the source and application of funds provided for financially assisted activities. Good internal controls require that adequate procedures be developed and implemented to ensure only allowable costs are included in requests for reimbursement and all transactions are properly supported.

DOTD is required by FHWA to exclude certain pass-through appropriation codes from its indirect cost billings.

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

Cause:

The indirect cost overbilling was caused by DOTD's failure to establish adequate controls to ensure the billing system reflected all appropriation codes required to be excluded by FHWA.

Effect:

Failure to properly exclude specified costs results in overbilling FHWA and questioned costs which could result in repayment to the federal government.

Recommendation:

DOTD should exclude all unallowed appropriation codes from its indirect cost billings to prevent future overbillings. In addition, management should ensure the full amount overbilled is reimbursed timely to FHWA to avoid potential interest charges.

Management's response and corrective action plan:

Management concurred with the finding and recommendation and outlined a plan of corrective action (B-99).

**F-11-USDOT-DOTD-5 - Noncompliance With Cash Management Improvement Act**

**Award Year: Various**
**Award Number: Various**
**Compliance Requirement: Cash management**

| | Questioned Costs |
|---|---|
| **Highway Planning and Construction Cluster (Including ARRA):** | **None Noted** |
| **20.205 Highway Planning and Construction Program** | |

Condition:

Noncompliance with the Cash Management Improvement Act (CMIA) by DOTD caused an estimated $38,000 in lost interest earnings to the state and a potential interest liability owed by the state to the federal government estimated at approximately $6,000.

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

During the fiscal year ended June 30, 2011, DOTD failed to comply with the CMIA for the HPC program (CFDA 20.205) by not abiding by provisions of the Treasury-State Agreement (TSA) between the State of Louisiana and the federal government, which guides how the transfer of federal funds is to occur.

Also, for the first quarter of the fiscal year, a federal credit spreadsheet, to report errors or refunds, was submitted to OSRAP by DOTD in accordance with OSRAP policy; however, DOTD did not submit the federal credit spreadsheets to OSRAP for the remaining three quarters of the fiscal year, which could result in errors in the calculation of interest liabilities to the federal government.

Criteria:

Section 3.2 of the TSA, which is an agreement between the DOA and the U.S. Treasury, requires a certain clearance technique for covered federal programs. Any change to this clearance technique must be documented in writing and notification must be sent to the federal government within 30 days of the time OSRAP becomes aware of the change. For DOTD, the established technique is the composite clearance method for capital projects and the actual allocation method for administrative costs.

OSRAP policy 5.3.2 indicates that funding techniques cannot be changed or used for a program by a state agency until the TSA is amended. In addition, OSRAP policy 5.3.5 requires state agencies to provide data regarding errors and/or refunds to OSRAP on standardized spreadsheets known as Federal Credit Spreadsheets. This information is necessary in order for OSRAP to calculate possible interest liability to the federal government.

Cause:

From July 2010 to October 2010, DOTD had an outdated accounting system requiring manual processes that caused DOTD to deviate from the draw schedule resulting in the state receiving funds later than scheduled. Since the federal program is on a reimbursement basis, the time between when state funds were expended and when the reimbursement from the federal government was received creates a loss of interest earnings.

A new accounting system was implemented in November 2010 that was designed to allow DOTD to draw federal funds as often as desired. DOTD began to draw federal funds daily, which was not in compliance with the clearance pattern specified in the TSA. This caused noncompliance with federal regulations and resulted in a potential interest liability owed by the state to the federal government.

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

Effect:

Failure to follow the established clearance technique subjects DOTD and the state to noncompliance with the TSA. Drawing federal funds late creates a potential for lost interest earnings to the state. Drawing federal funds early results in an interest liability owed by the state to the federal government. Failure to submit the Federal Credit Spreadsheets to OSRAP results in the potential for errors in the calculation of interest liabilities to the federal government.

Recommendation:

DOTD should (1) request an amendment to the TSA in accordance with OSRAP policy; (2) ensure compliance with the approved clearance pattern in the TSA; (3) ensure the federal credit spreadsheets are completed for October 2010 through June 2011 and submitted to OSRAP; and (4) ensure all required documentation is submitted to OSRAP timely, in accordance with OSRAP policy.

Management's response and corrective action plan:

Management concurred in part with the finding and recommendation and provided a plan of corrective action. While management agreed it was not in compliance with the TSA since implementation of the new system and that the federal credit worksheets were not prepared, it disagrees any potential interest is owed the federal government. DOTD contends the composite billing methodology does not dictate nor limit the frequency of billing (B-111).

Auditor's Additional Comments:

DOTD concurs that it did not use the approved clearance pattern specified in the TSA, but rather began drawing funds daily when its new system was implemented. The clearance patterns specified in the TSA are designed to be interest neutral to the state and the federal government. Daily draws accelerate the reimbursement process to the state, which by nature could potentially result in interest owed to the federal government.

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

## U.S. ENVIRONMENTAL PROTECTION AGENCY

### PUBLIC HEALTH, OFFICE OF - DRINKING WATER REVOLVING LOAN FUND

**F-11-EPA-OPH-DWRLF-1 - Noncompliance With Subrecipient Monitoring**

**Award Year: 2011**
**Award Number: FS99696813, 2F96692001**
**Compliance Requirement: Subrecipient monitoring**

| | | Questioned Costs |
|---|---|---|
| **66.468** | **Capitalization Grants for Drinking Water State Revolving Fund (Including ARRA)** | **None Noted** |

Condition:

For the second consecutive year, the Drinking Water Revolving Loan Fund (DWRLF) failed to obtain, review, and take action on loan recipients' audit reports resulting in noncompliance with the subrecipient monitoring requirements of the Capitalization Grants for Drinking Water State Revolving Funds Program (CFDA 66.468) and DWRLF policy.

Testing of audit reports required from 22 loan recipients disclosed the following conditions:

- For 15 (68%) loan recipients, audit reports were not received timely. The audit reports ranged from 27 and 252 days late. Follow-up letters to notify the loan recipients of their noncompliance were not sent timely, with letters ranging from 55 to 236 days after the audit report due date.
- For three (14%) loan recipients, audit reports received were not reviewed and assessed for follow-up within the required six months, ranging from 17 to 32 days late.

Criteria:

OMB Circular A-133 requires states to establish internal control over federally funded programs to provide reasonable assurance that the state is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements. DWRLF's policies require that loan recipients obtain annual audits and submit the audit reports to the DWRLF within six months of the fiscal year-end. Policies further require DWRLF personnel to review the audit reports, identify significant deficiencies and weaknesses, and follow up on corrective action within six months of receiving the report.

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

Cause:

DWRLF's management did not place sufficient emphasis on receiving and reviewing audit reports to ensure compliance with program requirements and fund policies.

Effect:

Failure to adequately monitor audit reports impairs DWRLF's ability to evaluate the operations of loan recipients and their impact on overall compliance with program requirements. Failure to identify and rectify noncompliance could result in disallowed costs owed to the federal grantor.

Recommendation:

Management should implement procedures to ensure that all loan recipients obtain required audits and submit them to DWRLF as required. Management should also implement procedures to review all required audits, identify significant deficiencies and weaknesses, and ensure appropriate corrective action is taken as required by fund policies.

Management's response and corrective action plan:

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

## U.S. DEPARTMENT OF ENERGY

**NATURAL RESOURCES, DEPARTMENT OF**

**F-11-DOE-DNR-1 - Inaccurate Federal Performance Reports**

**Award Year: FY 2009**
**Award Number: DE-EE0000124**
**Compliance Requirement: Reporting**

| | | Questioned Costs |
|---|---|---|
| **81.041** | **State Energy Program (ARRA Only)** | **None Noted** |

Condition:

The Department of Natural Resources (DNR) did not submit accurate federal performance reports on a timely basis to the United States Department of Energy (USDOE) for the ARRA - State Energy Program, which increases the risk that the federal grantor and DNR management

will not be able to effectively monitor funding levels and may result in a loss or delay in future funding. DNR's second quarter report for the period ended December 31, 2010, was not submitted until April 25, 2011, which was 85 days late. In addition, expenditure outlays were overstated by $85,289; $24,178; and $583,800 in the first, third, and fourth quarter reports, respectively, and understated by $648,008 in the second quarter report.

Criteria:

The USDOE's instructions require quarterly financial and performance reports be submitted within 30 days after the end of the reporting period. OMB Circular A-133 *Compliance Supplement*, Part 6, Section L states that reports for federal awards shall include all activity of the reporting period, be supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

Cause:

DNR's third party administrator used financial data in its database that included transactions obligated but not yet processed through the state's Advantage Financial System, and therefore, not actual grant expenditures. DNR management became aware of the misstatements but did not seek to correct previously submitted reports because it was management's understanding that quarterly reports could not be resubmitted with revised figures. Instead, management adjusted third and fourth quarter figures to ultimately reflect correct cumulative figures. After the fourth quarterly report was issued, the cumulative net misstatement totaled approximately $62,418.

Effect:

Inaccurate federal performance reporting increases the risk that the federal grantor and DNR management will not be able to effectively monitor funding levels and may result in a loss or delay in future funding.

Recommendation:

DNR management should ensure that quarterly performance reports are accurately submitted within the 30-day time frame as required by federal regulations.

Management's response and corrective action plan:

Management partially concurred with the finding and recommendation and provided a corrective action plan (B-64).

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

**F-11-DOE-DNR-2 - Noncompliance With Allowable Cost Principles**

**Award Year: FY 2007 (non ARRA), FY 2009 (ARRA)**
**Award Number: DE-FG26-07NT43198 (non ARRA), DE-EE0000124 (ARRA)**
**Compliance Requirement: Allowable costs/cost principles**

| | | Questioned Costs |
|---|---|---|
| **81.041** | **State Energy Program** | **$258,062** |
| **81.041** | **ARRA - State Energy Program** | **470,474** |
| | | **$728,536** |

Condition:

DNR violated federal regulations by charging office rent totaling $68,721 [including $48,105 in ARRA funds] directly to the State Energy Program (CFDA 81.041) while also including a portion of the office rent in the federal indirect cost pool. In addition, DNR charged $659,815 (including $422,369 in ARRA funds) in direct payroll charges and related benefits that were not supported with payroll certifications. As a result, questioned costs totaling $728,536 may need to be returned to the federal grantor, if disallowed.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, states that a cost may not be allocated to a federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a federal award as a direct cost. In addition, OMB Circular A-87 requires that when employees work on multiple activities or cost objectives, a distribution of their salaries must be supported by personnel activity reports or equivalent documentation reflecting an after-the-fact distribution of the actual activity.

Cause:

DNR has not established adequate controls to ensure that program costs are allowable and accurately distributed to federal programs based on appropriate personnel activity reports or equivalent documentation.

Effect:

Failure to ensure that program costs are allowable and in accordance with federal regulations increases the risk that expenditures are not fairly and accurately allocated to federal programs and results in noncompliance and questioned costs.

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

Recommendation:

Management should establish controls to ensure that federal program costs are allowable and distributed in compliance with OMB Circular A-87.

Management's response and corrective action plan:

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

**F-11-DOE-DNR-3 - Noncompliance With Subrecipient Monitoring Compliance Requirement**

**Award Year: FY 2009**
**Award Number: DE-EE0000124**
**Compliance Requirements: Cash management, Subrecipient monitoring**

| | | Questioned Costs |
|---|---|---|
| **81.041** | **State Energy Program (Including ARRA)** | **$2,270,492** |

Condition:

DNR did not ensure that its subrecipients under the State Energy Program minimized the time elapsing between the transfer of federal funds from DNR and the disbursement of funds by the subrecipients as required by federal regulation. This results in questioned costs totaling $2,270,492 which may be disallowed and due back to the federal grantor. DNR also did not inform its subrecipients of the required federal award information and did not timely notify its subrecipients of the requirement to have a single audit.

Our audit disclosed the following:

1. A test of five DNR subrecipients receiving advances of federal funds during the year disclosed the following:

   - Two (40%) were paid advances totaling $1,950,000 in May and June of 2011, but as of January 2012, DNR had not received documentation from the subrecipient that the advances have been spent, which represents questioned costs.

   - Two (40%) received advances totaling $1,599,000, but did not spend the advances timely. Supporting documentation evidences $1,278,508 was not spent until six months after the advances were issued and as of January

2012, 10 months after the applicable advance was issued, there was no documentation evidencing the remaining $320,492 had been spent, which results in questioned costs.

- One (20%) elected not to pursue the approved project but did not return the advance of $1,547,263 until 120 days after receipt of the funds.

2. A test of 12 subrecipient contracts disclosed that all of the contracts excluded the required CFDA title and the federal award name, and six (50%) excluded either the required CFDA number or the required award number at the time of the subawards.

3. Fiscal year 2011 subrecipients expending $500,000 or more in federal awards were not notified of their Single Audit requirement until December 1, 2011, five months after the close of the fiscal year.

Criteria:

OMB Circular A-133 Subpart D, Section 400(d) requires DNR to (1) identify federal awards made by informing each subrecipient of the CFDA title and number, award name and number, award year, and the name of the federal agency and (2) ensure subrecipients expending $500,000 or more in federal awards during the subrecipients' fiscal year have a single audit and that the required audits are completed within nine months of the end of the subrecipients' audit period. In addition, 10 CFR 600.221(c) requires grantees and subgrantees to have procedures in place to minimize the time elapsing between the transfer of advances and their disbursement by the grantee or subgrantees.

Cause:

DNR has not placed sufficient emphasis on implementing controls to ensure that subrecipient monitoring compliance requirements are met.

Effect:

Failure to properly monitor its subrecipients not only places DNR in noncompliance with federal regulations but also limits its ability to ensure that federal program dollars are being spent properly and increases the risk for potential disallowed costs.

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

Recommendation:

Management should establish procedures to ensure that (1) subrecipients implement sound cash management procedures for the timely disbursement of federal funds as required by federal regulations; (2) subrecipients' awarding documents include all required federal award information; and (3) subrecipients are timely informed of their Single Audit requirements.

Management's response and corrective action plan:

Management concurred with the finding and recommendation and outlined a corrective action plan (B-68).

## U.S. DEPARTMENT OF EDUCATION

### ACADIANA TECHNICAL COLLEGE

### F-11-ED-ATC-1 - Noncompliance With Cash Management Requirements

**Award Year: 2011**
**Award Number: P063P102688, P063P102693, P063P102695, P063P102698, P063P102703, P063P102724, P063P102725**
**Compliance Requirement: Cash management**

| | Questioned Costs |
|---|---|
| **Student Financial Assistance Cluster:** | **None Noted** |
| **84.063 Federal Pell Grant Program** | |

Condition:

Acadiana Technical College did not have adequate procedures to ensure compliance with the cash management requirements for the Federal Pell Grant Program (CFDA 84.063). For six of the 13 federal funds drawdowns reviewed, supporting documentation was unavailable for determination of whether or not the funds were posted to the student accounts in compliance with the three-day requirement.

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

Criteria:

As stated in CFR, Title 34, Part 668.162 (b)(3) and in the *Financial Student Aid Handbook*, for the advanced method, the institution must disburse the funds requested as soon as administratively feasible but no later than three business days following the date the institution received those funds.

Cause:

Acadiana Technical College failed to maintain sufficient documentation to support the posting of student financial aid funds to the student accounts within the allowed three business days.

Effect:

The lack of supporting documentation resulted in noncompliance with Federal Pell Grant Program requirements.

Recommendation:

Management should develop policies and procedures to ensure that students' Pell funds are posted to the student accounts within the required three business days. In addition, proper documentation should be maintained to support the timely posting of the funds to student accounts.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-3).

**F-11-ED-ATC-2 - Weakness Over Federal Academic Competitiveness Grant**

**Award Year: 2010**
**Award Number: P375A102693, P375A102703**
**Compliance Requirements: Eligibility, Period of availability of funds**

| | Questioned Costs |
|---|---|
| **Student Financial Assistance Cluster:** | **None Noted** |
| **84.375 Academic Competitiveness Grant** | |

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

Condition:

For the second consecutive year, Acadiana Technical College did not maintain sufficient controls over the Academic Competitiveness Grant (ACG, CFDA 84.375) to determine eligibility and disburse grant funds in a timely manner.

Criteria:

CFR, Title 34, Chapter VI, Part 668.164(b) states that an institution must disburse funds on a payment period basis. The payment period as defined by CFR, Title 34, Chapter VI, Part 668.4 is an academic term or semester.

Cause:

For the 2010 summer semester, two of the seven campuses of Acadiana Technical College, Lafayette and C.B. Coreil, did not determine which students were eligible to receive ACG funds.

Effect:

No funds were disbursed by the end of the payment period for the 2010 summer semester. Failure to determine eligibility and disburse funds in a timely manner results in noncompliance with federal regulations.

Recommendation:

Management should strengthen controls to ensure that ACG funds are timely disbursed to or on behalf of eligible students in compliance with program regulations.

Management's response and corrective action plan:

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

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

**F-11-ED-ATC-3 - Weakness Over Federal Pell Grant Disbursement Calculations**

**Award Year: 2011**
**Award Number: P063P102688, P063P102693, P063P102695, P063P102698, P063P102703, P063P102724, P063P102725**
**Compliance Requirement: Allowable costs/cost principles**

| | Questioned Costs |
|---|---|
| **Student Financial Assistance Cluster:** | **$780** |
| **84.063 Federal Pell Grant Program** | |

Condition:

Acadiana Technical College failed to maintain procedures to ensure compliance with requirements for the proper calculation of Federal Pell Grant Program (CFDA 84.063) funds awarded to students.

Audit procedures revealed that two of the 27 Pell Grant awards tested were calculated incorrectly.

- One student, taking eight credit hours, awarded 3/4-time enrollment award amount should have been awarded 1/2-time enrollment award amount. This resulted in an overpayment to the student of $693.50, which represents questioned costs.

- One student was overpaid $86.50 because a student financial aid officer used the incorrect table provided in the *Financial Student Aid Handbook*. The table was updated in January 2010, and then revised in April 2010. The officer incorrectly used the January information. The overpayment represents questioned costs.

Criteria:

The *Financial Student Aid Handbook* Volume 3, Chapter 3 details the various factors used in calculating a student's Pell awards amount. The handbook states that semester hours above six but below nine are considered 1/2-time. If a student is attending part-time, you must use the 3/4-time, 1/2-time, or less than 1/2-time disbursement schedules, depending on the number of credit hours in which the student enrolls.

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

Cause:

Acadiana Technical College failed to maintain sufficient procedures over the calculation of Federal Pell grants awarded to students.

Effect:

Failure to properly calculate awards resulted in an over award to students.

Recommendation:

Management should strengthen controls to ensure that Pell award amounts are calculated correctly. The amounts awarded to students must be recalculated and any excess must be returned to the federal government. In addition, any excess portions awarded to the student should be collected from the students.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-5).

**F-11-ED-ATC-4 - Weakness Over Return of Federal Pell Grant Program Funds**

**Award Year: 2011**
**Award Number: P063P102688, P063P102693, P063P102695, P063P102698, P063P102703, P063P102724, P063P102725**
**Compliance Requirement: Special tests and provisions**

| | Questioned Costs |
|---|---|
| **Student Financial Assistance Cluster:** | **$4,423** |
| **84.063 Federal Pell Grant Program** | |

Condition:

For the fourth consecutive audit, the Acadiana Technical College did not maintain sufficient controls over the Federal Pell Grant Program (CFDA 84.063) to ensure the proper treatment of funds when a student withdraws.

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

In a test of withdrawals, the following deficiencies were noted:

- For two of the seven (29%) students that withdrew during fiscal year 2011, an incorrect withdrawal date was used in the calculation of the percentage of completion. As a result, the college did not correctly recognize or return $404 of the school's portion that is owed back to the U.S. Department of Education (USDOE) [via Louisiana Community and Technical College System (LCTCS)]. Furthermore, the college did not recognize and therefore did not attempt to recoup an $82 overpayment to one student.

- For the spring 2011 semester, an error was made in subtracting out the institutionally scheduled breaks from the "total days" calculation. As a result, 110 calendar days were used in the calculations rather than 105 days. Every return of Title IV funds calculation completed for the spring 2011 semester was incorrectly calculated.

- For the spring 2011 semester, one of the seven campuses failed to initiate the return transaction for a batch of 13 students for whom returns were due within 45 days of the determination date. As a result of the failure to initiate the return transaction, the college did not timely return $3,936.95 to the USDOE (via LCTCS). As of the date of audit fieldwork, based on the students' date of determination, the batch ranges from 38 days to 94 days past due of the 45-day requirement provided in Title 34 CFR 668.22(j).

Criteria:

Title 34 CFR, Chapter VI, Part 668.22 states that when a recipient of Title IV grant withdraws from the institution during a payment period or enrollment period, the institution must determine the amount of Title IV grant that the student earned as of the student's withdrawal date. In addition, Title 34 CFR 668.22(b) states the student's withdrawal date is the last date of academic attendance at an institution that is required to take attendance.

Cause:

Acadiana Technical College failed to ensure that the return of funds requirements relating to the Federal Pell Grant Program was met.

Effect:

Failure to perform the return of funds calculations timely and accurately results in noncompliance with federal regulations and program guidance.

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

Recommendation:

Management should ensure adherence to program regulations and establish procedures to ensure that the appropriate funds are returned within the time allowed. In addition, management should emphasize compliance with federal regulations and program guidance to the appropriate employees through training and guidance.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-7).

**EDUCATION, DEPARTMENT OF**

**F-11-ED-EDUC-1 - Noncompliance With Federal and State Equipment Management Regulations**

**Award Year: 2006, 2007 and 2011**
**Award Number: S938A060002, S940C070001, H027A100033A**
**Compliance Requirement: Equipment and real property management**

| | | Questioned Costs |
|---|---|---|
| **84.938** | **Hurricane Education Recovery** | **None Noted** |
| **84.940** | **Hurricane Katrina Foreign Contributions** | |
| **Special Education Cluster (IDEA):** | | |
| **84.027** | **Special Education - Grants to States** | |

Condition:

For the fifth consecutive year, the Department of Education (DOE) did not comply with federal and state equipment management regulations. DOE did not tag and report equipment as required, did not maintain accurate information in the state's property system, Protégé, and did not adequately safeguard assets.

In a test of 26 items of equipment purchased with federal and state funds, the following exceptions were noted:

- Seven (27%) items selected were not entered into Protégé within 60 days of receipt. The delays in entering the equipment ranged from three to 33 days.
- Six (23%) items did not have the percentage of federal participation recorded in Protégé.

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

A review of the Protégé late additions reports disclosed the following information regarding property items that were not reported within 60 days of acquisition as required:

- For Property Certification Agency 26804, DOE Operational Support Services, three items totaling $11,616 were reported from 241 to 626 days late.
- For Property Certification Agency 26812, DOE Special School District, 13 items totaling $29,139 were reported from six to 283 days late.
- For Property Certification Agency 26816, Restart Non-Public Schools, 68 items totaling $153,038 were reported from one to 1,215 days late.

DOE also reported 49 items of movable property purchased at a cost of $73,031 as stolen to the legislative auditor and district attorney in the current fiscal year. Forty-seven items were purchased with federal funds: 45 from the Hurricane Education Recovery - Immediate Aid to Restart School Operations program (CFDA 84.938A) and two from the Hurricane Katrina Foreign Contributions program (CFDA 84.940).

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 3F, defines federal equipment as tangible nonexpendable property purchased with a federal award, having a useful life of more than one year and an acquisition cost of $5,000 or greater per unit.

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, requires a state to use, manage, and dispose of equipment acquired under a federal grant in accordance with state laws and procedures.

Title 34, Part VII, Section 307 of the Louisiana Administrative Code requires that all movable property having an original acquisition cost of $1,000 or more be tagged with a uniform state of Louisiana identification tag and all pertinent inventory information be forwarded to the Louisiana Property Assistance Agency (LPAA) within 60 calendar days after receipt of these items.

Title 34, Part VII, Section 313 requires entities to conduct an annual physical inventory of movable property and report any unlocated property to LPAA. Efforts must be made to locate all movable property items for which there are no explanations available for their disappearance. Unlocated property after three years may be removed from the movable property records.

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

Cause:

Although DOE has begun implementation of corrective action and we noted improvement in the number of exceptions as compared to the prior year, DOE continues to have exceptions in this area that indicate continued weakness.

Effect:

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

Recommendation:

Management should continue to implement corrective action and emphasize the importance of internal control to ensure that equipment is tagged and reported accurately and timely in accordance with state and federal regulations and assets are properly safeguarded to prevent theft.

Management's response and corrective action plan:

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

**NORTHEAST LOUISIANA TECHNICAL COLLEGE**

**F-11-ED-NELTC-1 - Late Return of Pell Grant Funds**

**Award Year: 2011**
**Award Number: Unknown**
**Compliance Requirement: Special tests and provisions**

| | Questioned Costs |
|---|---|
| **Student Financial Assistance Cluster:** | **None Noted** |
| **84.063 Federal Pell Grant Program** | |

Condition:

Northeast Louisiana Technical College (college) did not return $13,559 of Federal Pell Grant Program funds to the USDOE within the time frames allowed by the program. A test of 54 students who withdrew from the college during fiscal year 2011 revealed that the college did not

determine the withdrawal dates for 42 students within 30 days and did not return the related federal funds for 38 students within 45 days of determining the withdrawal date, as required by federal regulations.

Criteria:

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

Cause:

The delays were caused by individual college campuses not following established policies.

Effect:

Although these actions resulted in noncompliance with federal regulations, the college eventually returned all funds to the USDOE and, therefore, there were no questioned costs.

Recommendation:

Management should better monitor employees' adherence to established policies.

Management's response and corrective action plan:

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

## RECOVERY SCHOOL DISTRICT

### F-11-ED-RSD-2 - Inadequate Controls Over Payroll

**Award Year: 2011**
**Award Number: H027A100033 (IDEA), S938A060002A (RESTART)**
**Compliance Requirement: Allowable costs/cost principles**

| | | Questioned Costs |
|---|---|---|
| **84.938** | **Hurricane Education Recovery** | **$624** |
| **Special Education Cluster (IDEA):** | | |
| **84.027** | **Special Education - Grants to States** | **2,024** |
| | | **$2,648** |

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

Condition:

During fiscal year 2011, the Recovery School District (RSD) made overpayments to employees totaling $8,507, did not ensure that employee separation dates were accurate or timely, and did not have adequate documentation to support certain payroll charges. This is the fifth consecutive year that we have cited RSD for inadequate controls over its payroll process.

From July, 1, 2010, to June 22, 2011, 666 employee separation dates were entered into the ISIS/Human Resource payroll system (ISIS/HR). Our tests disclosed the following exceptions:

- For 21 of 23 (91%) employees tested, final separation dates were not entered into ISIS/HR before the close of the employees' last pay period. Days late ranged from 32 to 174 days and resulted in overpayments to five employees totaling $5,591. The remaining overpayments totaling $2,916 were identified by RSD.

- For 11 of the 21 exceptions we noted above, RSD did not have supporting documentation available to confirm the employees' separation dates. Without this documentation, we could not determine if the separation dates entered into ISIS/HR were accurate and, therefore, additional overpayments may have been made and not detected.

In our test of employee time sheets from three pay periods, the following exceptions were noted:

- Five of 24 (21%) employees did not have a time sheet on file for the requested pay period.

- Four of nine (44%) employees with leave did not have approved leave slips on file.

- For 10 of 24 (42%) employees, RSD could not provide supporting documentation to confirm the employees' approved rates of pay.

- One of 19 (5%) employees did not have an approved time sheet on file.

- One of 19 (5%) employees' time sheets was not properly completed and did not match the employee's check stub.

During audit procedures performed relating to OMB Circular A-87 payroll certification regulations, we identified 11 of 38 (29%) time sheets that did not have a supervisory approval. One time sheet was not signed by the employee or the supervisor, while on another time sheet the employee signed and approved his own time sheet.

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

Criteria:

OMB Circular A-87, Attachment A, Section C (1) (j) states that to be allowable under federal awards, costs must be adequately documented.

RSD policy requires employees to sign in and out daily and initial the biweekly time sheets at the end of each pay period. In addition, time sheets must be certified by the supervisor.

Good internal controls require that employees be paid only for days worked within their employment period and that employee terminations should be entered accurately in the payroll system before the close of the employee's last pay period.

Cause:

Documentation relating to payroll transactions including separation dates was not provided to RSD's Human Resource section in a timely manner. Lack of detailed policies and procedures relating to the notification of terminations and a lack of accountability at the RSD sites hamper the timely transfer of information. In addition, since RSD's personnel are decentralized, the large volume of documentation that is required to be transferred from the various RSD sites to the central office increases the risk of lost documentation.

Effect:

Of the $8,507 overpayments identified, $2,648 was funded by federal programs and represents questioned costs. The Special Education Grants to States (IDEA, Part B) (CFDA 84.027) and Immediate Aid to Restart School Operations Program (CFDA 84.938A) were charged $2,024 and $624, respectively. The remaining amount of $5,859 was funded by the Minimum Foundation Program.

Failure to support payroll charges with adequate documentation increases the risk that employees will be paid improperly and may result in federal disallowed cost.

Recommendation:

Management of RSD should continue its efforts to (1) improve control over payroll; (2) ensure payroll policies and practices clearly communicate and instruct RSD personnel to report termination immediately; (3) consider storing and transmitting supporting documentation electronically; (4) place emphasis on compliance with payroll policies and practices through training and guidance; and (5) continue to track and recoup overpayments.

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

Management's response and corrective action plan:

Management concurred in part with the finding and provided plans of corrective action (B-75).

Auditor's additional comments:

Auditors were not provided time sheets after the initial request or under a separate cover as indicated in management's response. On January 3, 2012, auditors received three of the five time sheets that were not located at the time the test work was performed. The inability to obtain supporting documentation in a timely manner demonstrates a control deficiency within RSD's payroll processes. Failure to maintain information in an organized manner reduces the ability to provide timely and accurate information to management and other responsible officials.

**SOUTHEASTERN LOUISIANA UNIVERSITY**

**F-11-ED-SELU-1 - Noncompliance With Procurement Credit Card and Computer Equipment Policies**

**Award Year: 2010, 2011**
**Award Number: H327A090042, H327Z060003**
**Compliance Requirements: Equipment and real property management, Procurement and suspension and debarment**
**Pass-Through Entity: American Institutes for Research**

| | | Questioned Costs |
|---|---|---|
| **84.327** | **Special Education - Technology and Media Services for Individuals with Disabilities (Direct)** | **$16,063** |
| **84.327** | **Special Education - Technology and Media Services for Individuals with Disabilities (Indirect)** | **4,402** |
| | | **$20,465** |

Condition:

Two Southeastern principal investigators (PIs) failed to follow state and university regulations and policies for purchases totaling $20,465 under federal grants. In addition, one PI failed to report to university personnel a stolen iPad as required by university policy.

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

Audit procedures disclosed the following for two grants under the Special Education Technology and Media Services for Individuals with Disabilities (CFDA 84.327) Program - Stepping Stones of Technology Innovation program (Stepping Stones) and NCTI Tech in the Works Grant (NCTI - as a subrecipient through the American Institutes for Research):

- During fiscal year 2010, the PIs had 10 purchases shipped to their home addresses, while in fiscal year 2011, 13 purchases were shipped to one of the PI's home address. The purchases totaled $8,425 for the two years, of which $6,513 and $1,912 were spent for Stepping Stones and NCTI, respectively. The PIs provided computer screen prints of the merchandise purchased, but original invoices were not submitted. Among the items purchased and shipped to the PIs' home addresses (not all-inclusive) were a digital Polaroid camera, two iPads, a Dell laptop computer, a wrought iron tree, copies of Microsoft Windows 7 Home Premium, and a room tidying robot.

  Though the receipts clearly showed the purchases were shipped to addresses outside the university, Southeastern's procurement card administrator (administrator) did not identify the potential violations of the university's procurement card policy that requires shipped merchandise to be sent to Southeastern and policies that require computer equipment purchases to be forwarded to or acknowledged by Southeastern's Basic Computing Services.

- On 20 occasions from July 2, 2009, through February 2, 2011, the PIs purchased computer-related equipment totaling $12,040, of which $9,550 and $2,490 were spent for Stepping Stones and NCTI, respectively, and which included Apple's MacBook and iPad laptop and tablet computers, on their procurement cards. These purchases were not forwarded to or acknowledged by Southeastern's Basic Computing Services. The MacBooks and iPads could have been purchased under the Division of Administration's Office of State Purchasing's Apple, Inc., contract; however, the purchases were made at other vendors (e.g., Best Buy). Southeastern's administrator did not identify the potential violations of the university's computer equipment purchase policies.

- On July 2, 2010, the PIs made two purchases at the same Best Buy with their respective procurement cards. On one card, the PI purchased a MacBook totaling $1,000. Five minutes later, the other PI purchased a MacBook and an accessory totaling $920. These separate purchases could have been made under the Apple contract and appeared to circumvent the provisions of Executive Order BJ 08-67, effective through August 26, 2010, which required three quotes from vendors for purchases exceeding $1,000. In addition, the purchases appeared to circumvent the PIs' transaction spending limits as the PIs were assigned procurement cards with individual transaction limits of $1,000 each. Southeastern's administrator did not identify the potential violations.

- On July 16, 2010, one PI made two purchases totaling over $1,000 at Best Buy with the same procurement card, which appeared to violate Executive Order BJ 08-67 and appeared to circumvent his authorized transaction limit. One purchase for an iPad totaled $830. Four minutes later, a purchase was made for miscellaneous items totaling $290. Southeastern's administrator identified the potential violation and questioned the PI who responded that he had possibly forgotten the prohibition that a transaction could not exceed $1,000. The transactions were allowed.

- In a meeting on July 18, 2011, we were informed that the PI's university-owned Apple iPad tablet computer with an acquisition cost of $829 had been stolen. The PI stated that he was not aware of the reporting requirements for misappropriated assets contained in R.S. 24:523 or as required by Southeastern's equipment policies. Our review of the police report filed on August 1, 2011, disclosed that the iPad was likely stolen on October 2, 2010. The required misappropriation notice was submitted by Southeastern on September 15, 2011.

Criteria:

Part 3 of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," *Compliance Supplement* requires states to use, manage, and dispose of equipment acquired under a federal grant in accordance with state laws and procedures.

Southeastern's computer equipment purchase policy requires computer equipment purchases to be forwarded to or acknowledged by Southeastern's Basic Computing Services.

The PIs, who were assigned to the federal grants, procurement cards were limited to $1,000 per transactions. Southeastern's procurement card policy requires shipped merchandise to be sent to Southeastern.

Executive Order BJ 08-67, effective through August 26, 2010, required three quotes from vendors for purchases exceeding $1,000.

Cause:

The PIs failed to follow state and university procurement card and computer equipment purchase policies for purchases under these grants. In addition, the PIs failed to follow Southeastern's procurement card policies and the administrator did not perform a thorough review of procurement card transactions.

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

Effect:

Failure to follow state and university procurement card and computer equipment purchase policies for purchases under these grants increases the risk of errors and fraud. In addition, the PIs' failure to follow Southeastern's procurement card policies and the administrator's failure to thoroughly review procurement card transactions subject Southeastern to noncompliance with Part 3 of the *Compliance Supplement* and state and university policies. Questioned costs totaled $20,465.

Recommendation:

Southeastern's management should establish and/or strengthen controls to ensure (1) PIs are aware of university policies and procedures for procurement card purchases and reporting stolen equipment; (2) procurement card holders submit original invoices for purchases; and (3) the administrator performs a more thorough review of procurement card purchases for compliance with applicable state and university rules and regulations.

Management's response and corrective action plan:

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

**UNIVERSITY OF LOUISIANA AT LAFAYETTE**

**F-11-ED-ULL-1 - Weakness in Calculation of Return of Title IV Funds**

**Award Year: 2011**
**Award Number: P063P101529, P268K111529**
**Compliance Requirement: Special tests and provisions**

| | | Questioned Costs |
|---|---|---|
| **Student Financial Assistance Cluster:** | | **None Noted** |
| **84.063** | **Federal Pell Grant Program** | |
| **84.268** | **Federal Direct Student Loans** | |

Condition:

The University of Louisiana at Lafayette (UL Lafayette) did not calculate the return of Title IV funds correctly to ensure requirements were followed for the Federal Pell Grant Program (CFDA 84.063) and the Federal Direct Student Loans Program (CFDA 84.268).

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

Criteria:

CFR Title 34, Chapter 668.22(f)(2)(i) states that the total number of calendar days in a payment period or period of enrollment includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period.

Cause:

Procedures performed revealed an error was made by UL Lafayette in subtracting out the institutionally scheduled breaks from the "total days" calculation for the spring 2011 semester. As a result, 106 calendar days were used in the calculation rather than 101 days.

Effect:

Every return of Title IV funds calculation completed for the spring 2011 semester was incorrectly calculated. Failure to correctly compute return of Title IV funds results in noncompliance with federal regulations and may cause inaccurate payments to the USDOE or to financial aid students.

UL Lafayette personnel determined that for the Federal Pell Grant Program, 18 students were underpaid $415 while two students were overpaid $98 and for the Federal Direct Student Loans program, 32 students were underpaid $1,317 while 12 students were overpaid $1,327.

Recommendation:

Management should strengthen its review procedures over determining the "total days" used in calculating the return of Title IV funds to ensure compliance with federal regulations.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-113).

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

**F-11-ED-ULL-2 - Weakness Over Return of Federal Direct Loan Program Funds**

**Award Year: 2011**
**Award Number: P268K111529**
**Compliance Requirement: Special tests and provisions**

| | Questioned Costs |
|---|---|
| **Student Financial Assistance Cluster:** | **None Noted** |
| **84.268 Federal Direct Student Loans** | |

Condition:

UL Lafayette did not maintain sufficient controls over the Federal Direct Student Loan Program (CFDA 84.268) to ensure funds are returned timely when a student withdraws.

For six of nine (67%) students tested, UL Lafayette did not initiate the return of funds until 46 to 94 days after the reported date of determination of the student's withdrawal for an average of 63 days late.

Criteria:

CFR Title 34, Chapter VI, Part 668.22(j) states that unearned funds must be returned no later than 45 days after the institution determined the student withdrew.

Cause:

UL Lafayette personnel did not ensure that return of funds information was entered into the Common Origination and Disbursement System (COD) timely.

Effect:

UL Lafayette did not timely return $9,492 to the USDOE as required by federal program regulations.

Recommendation:

Management should follow established procedures to ensure that Title IV funds are returned within the time required by federal program regulations.

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

Management's response and corrective action plan:

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

**F-11-ED-ULL-3 - Weakness Over Timely Disbursements of Federal Financial Assistance**

**Award Year: 2011**
**Award Number: P375A091529, P376S091529**
**Compliance Requirement: Special tests and provisions**

| | | Questioned Costs |
|---|---|---|
| **Student Financial Assistance Cluster:** | | **None Noted** |
| **84.375** | **Academic Competitiveness Grant** | |
| **84.376** | **National Science and Mathematics Access to Retain Talent (SMART) Grant** | |

Condition:

UL Lafayette did not maintain sufficient controls over the Academic Competitiveness Grant (ACG, CFDA 84.375) and National Science and Mathematics Access to Retain Talent (SMART) Grants (CFDA 84.376) to disburse grant funds in a timely manner.

As of April 2011, students were awarded over $995,000 in ACG and SMART funds during the fall 2010 and spring 2011 semesters. Testing revealed that these funds were disbursed July 15, 2011, seven months after the end of the fall 2010 semester and two months after the spring 2011 semester.

Criteria:

CFR Title 34, Chapter VI, Part 668.164(b) states that an institution must disburse Title IV HEA program funds on a payment period basis. The payment period, as defined by CFR Title 34, Chapter VI, Part 688.4(a), is an academic term or semester.

Cause:

UL Lafayette did not disburse grant funds by the end of the payment period although eligibility has been determined and students were awarded over $995,000.

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

Effect:

Eligible students were not provided funds by the end of the academic term/semester as required by federal regulations.

Recommendation:

Management should ensure that ACG and SMART funds are disbursed timely to or on behalf of eligible students in compliance with federal regulations.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-115).

## SUMMARY OF FINDINGS FROM OTHER EXTERNAL AUDITORS FOR THE YEAR ENDED JUNE 30, 2011

### GRAMBLING STATE UNIVERSITY

Independent auditors performed an audit of the Grambling State University Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2011. The following findings were provided based upon that audit.

**F-11-ED-GSU-1 - Ineligible TEACH Grant Recipient**

**Award Year: 2011**
**Award Number: Unknown**
**Compliance Requirement: Eligibility**

| | | Questioned Costs |
|---|---|---|
| **Student Financial Assistance Cluster:** | | **$4,000** |
| **84.379** | **Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)** | |

Condition:

The university did not properly administer the TEACH Grant to eligible recipients. Auditors noted that one out of five students tested received a TEACH Grant with a cumulative grade point average of less than a 3.25.

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

Criteria:

Federal Regulations 34 CFR 686.11 (a) (1) (v) (A) (1) state that in order for a student to receive a TEACH Grant, the student must have a final cumulative secondary school grade point average (GPA) upon graduation of at least 3.25 on a 4.0 scale if the student is in the first year of a program of undergraduate education as determined by the institution.

Cause:

The university failed to adhere to established procedures, which require the university to administer Title IV aid to eligible recipients.

Effect:

The university disbursed financial aid to an ineligible student. The auditors questioned costs totaling $4,000.

Recommendation:

The auditors recommend that management adhere to established procedures to ensure that all federal funds are disbursed to eligible students.

Management's response and corrective action plan:

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

**F-11-ED-GSU-2 - Return of Title IV Funds**

**Award Year: 2011**
**Award Number: Unknown**
**Compliance Requirement: Special tests and provisions**

| | Questioned Costs |
|---|---|
| **Student Financial Assistance Cluster:** | **None Noted** |
| **84.063 Federal Pell Grant Program** | |
| **84.268 Federal Direct Student Loans** | |

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

Condition:

For the third consecutive year, the university failed to comply with Title IV regulations and established procedures in processing certain refunds. Auditors noted the following condition in the Federal Pell Grant Program (CFDA 84.063) and the Federal Direct Student Loans (Direct Loan) Program (CFDA 84.268):

- Auditors identified 66 students that received Title IV assistance and unofficially withdrew from the university for the Fall 2010 and Spring 2011 semesters. Of that amount, auditors noted that the return of Title IV funds calculations were not prepared for seven of 20 students tested because of lack of documentation of the student engaging in any academic related activity. Before issuing the audit report, management prepared the required calculations using the 50% point as the withdrawal date. As a result, the university returned Title IV funds totaling $12,469.

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 5, Student Financial Assistance (SFA), Section (N) (4) specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of Title IV aid earned by the student as of the withdrawal date. The difference between any amounts earned that is less than the amount disbursed must be returned to the Title IV program within the prescribed time frame.

Cause:

The university failed to comply with Title IV regulations and established procedures in processing certain refunds.

Effect:

The return of Title IV funds calculations were not prepared by the university in accordance with federal regulations. The auditors did not question any costs as a result of this finding as the university eventually prepared the calculations and returned the funds to the USDOE.

Recommendation:

The auditors recommended that management immediately determine whether the students unofficially withdrew from the university, ensure that the last date of academic related activity was correct, prepare the return of Title IV funds calculation, and return the funds to the USDOE.

**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 recommendation and provided a corrective action plan (B-41).

**SOUTHERN UNIVERSITY AT NEW ORLEANS**

Independent auditors performed an audit of the Southern University at New Orleans Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2011. The following findings were provided based upon that audit.

**F-11-ED-SUNO-1 - Return of Title IV Funds**

**Award Year: 2011**
**Award Number: Unknown**
**Compliance Requirement: Special tests and provisions**

| | Questioned Costs |
|---|---|
| **Student Financial Assistance Cluster:** | **$3,330** |
| **84.268 Federal Direct Student Loans** | |

Condition:

Auditors noted the following conditions in the Federal Direct Student Loans Program (CFDA 84.268):

- Four students out of 10 tested whose funds were required to be returned by the university were not returned within the prescribed 45 days.
- Two students out of 10 tested whose funds were required to be returned by the university were returned but not within the prescribed 45 days.
- One student out of 10 tested whose funds were required to be returned by the university were returned but not within the prescribed 45 days and for the incorrect amount.

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

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 5, Section (N) (4) specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of Title IV aid earned by the student as of the withdrawal date. The difference between any amounts earned that is less than the amount disbursed must be returned to the Title IV program within the prescribed time frame.

Cause:

The university failed to adhere to established procedures in processing certain refunds.

Effect:

The university has not complied with Title IV regulations that specify if a student withdraws from school, a refund must be remitted to the Title IV program in accordance with prescribed time frames.

Recommendation:

The auditors recommended that management immediately make the necessary steps to return the funds by deauthorization to the USDOE and implement procedures to ensure compliance within the prescribed time frames.

Management's response and corrective action plan:

Management concurred with the finding and recommendation and provided a corrective action plan (B-80).

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

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

**CHILDREN AND FAMILY SERVICES, DEPARTMENT OF**

**F-11-HHS-DCFS-2 - Ineligible Payments in the Child Care Cluster**

**Award Year: 2010, 2011**
**Award Number: 1001LACCDF, 1101LACCDF**
**Compliance Requirement: Activities allowed or unallowed**

| | | Questioned Costs |
|---|---|---|
| **CCDF Cluster:** | | |
| **93.575** | **Child Care and Development Block Grant** | **$26,093** |
| **93.596** | **Child Care Mandatory and Matching Funds of the CCDF** | **None Noted** |
| **93.713** | **ARRA - Child Care and Development Block Grant** | **None Noted** |
| | | **$26,093** |

Condition:

DCFS paid $26,093 to 16 in-home child care providers that have the same residential addresses as the children to whom they are providing services, in violation of the federally approved Child Care and Development Fund cluster state plan, related state law, and department policy.

Criteria:

Louisiana Administrative Code (LAC) 61.5107.F.1 states that under no circumstances can the child care provider and the child receiving child care live at the same residence. The federally approved state plan incorporates the LAC requirements. In addition, DCFS policy L-112 states that an individual who lives at the same residence as the child may not be considered an eligible child care assistance provider.

Cause:

The payments occurred because DCFS did not have a process to match the addresses of children and in-home child care providers before issuing benefits.

Effect:

Consequently, payments made to these providers are considered questioned costs and may have to be returned to the federal granting agency.

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

Recommendation:

DCFS should ensure that a child care provider is eligible to provide services by first verifying that the residence of the provider is not the same as the child receiving services. DCFS should also perform a periodic data analysis to search for matching addresses.

Management's response and corrective action plan:

Management concurred in part with the finding and outlined a plan of corrective action. Management did not concur with three of the 16 providers and the associated questioned costs of $1,696, resulting in revised questioned costs of $24,397 (B-11).

**F-11-HHS-DCFS-3 - Noncompliance With TANF Eligibility Requirements**

**Award Year: 2010, 2011**
**Award Number: 1002LATANF, 1102LATANF**
**Compliance Requirement: Eligibility**

| | | Questioned Costs |
|---|---|---|
| **TANF Cluster:** | | |
| **93.558** | **Temporary Assistance for Needy Families (TANF)** | **$35,893** |
| **93.714** | **ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program** | **None Noted** |
| **93.716** | **ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants** | **None Noted** |
| | | **$35,893** |

Condition:

DCFS did not have adequate supporting documentation to verify the eligibility of clients receiving benefits under the TANF Program Cluster. A review of 30 client files revealed the following deficiencies:

- Six of 30 client files did not contain the "Notice of Cooperation with Support Enforcement Program and Agreement to Relinquish Child Support Payments" form.
- One of 30 client files did not contain the "Notice of Cooperation with Support Enforcement Program and Agreement to Relinquish Child Support Payments" form or supporting documentation to verify that each child lives in the home of a parent or qualified relative.

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

- Of the 30 clients selected for testing, two had a child under the age of one. For one of the two clients, DCFS was unable to provide supporting documentation showing that the applicant participated in a Parenting Skills Training Program as required by the TANF State Plan.

Criteria:

According to the OMB Circular A-133, Part 4, the State Plan provides the specifics on how eligibility is determined in each state. The State Plan (1) requires each applicant/recipient to assign any rights to support to DCFS; (2) states that the child must reside in the home of a parent or other qualified relative; and (3) requires participation in a parenting skills education program, if applicable.

Cause:

DCFS policy allows the applicant to register and interview to receive TANF benefits over the phone. DCFS validated the applicant's eligibility with the understanding that the applicant would mail the appropriate documents to DCFS, but they were not received.

Effect:

Failure to obtain required documentation before determining eligibility increases the risk that federal program benefits are made to ineligible applicants and that errors and/or fraud could occur. Payments received by the eight clients totaled $35,893 and are considered questioned costs.

Recommendation:

DCFS should follow established policies and procedures to ensure that supporting documentation is obtained and maintained for each client.

Management's response and corrective action plan:

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

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

**HEALTH AND HOSPITALS, DEPARTMENT OF**

**F-11-HHS-DHH-1 - Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers**

**Award Year: Unknown**
**Award Number: Unknown**
**Compliance Requirement: Activities allowed or unallowed**

| | | Questioned Costs |
|---|---|---|
| **Medicaid Cluster:** | | |
| **93.778** | **Medical Assistance Program (Including ARRA)** | **$2,354,795** |
| **State Funds** | | **565,483** |
| | | **$2,920,278** |

Condition:

The Department of Health and Hospitals (DHH) did not follow the Medical Assistance Program (Medicaid, CFDA 93.778) waiver requirements for the Greater New Orleans Community Health Connection (GNOCHC) waiver resulting in overpayments to some providers and payments to ineligible providers.

DHH made 32 payments to 17 providers totaling $8,467,043 before June 30, 2011. During a review of all payments and providers, we identified the following errors:

- For six of 17 (35%) providers, DHH did not have GNOCHC applications that were effective October 1, 2010. For these providers, the Centers for Medicare and Medicaid Services (CMS) approval was not requested or received. DHH paid these providers $2,871,204 as of June 30, 2011.
- For 16 of 17 (94%) providers, DHH did not have completed GNOCHC provider applications containing required provider license numbers.
- For nine of 17 (53%) providers, DHH did not calculate urgent payments using the criteria detailed in the waiver special terms and conditions, resulting in overpayments of $49,074 at June 30, 2011.
- Two of 17 (12%) providers have exited the program as of September 2011 after receiving DHH payments totaling $242,786. Risk exists that during the December 31, 2011 reconciliation, these providers will not be able to support all payments received, leaving DHH unable to recoup possible overpayments.

- For one of 17 (6%) providers, DHH did not receive required quarterly reports.

Criteria:

Under the waiver special terms and conditions, providers must be currently licensed and be operational and serving waiver eligible recipients on October 1, 2010. Any clinic seeking to reestablish operations as a GNOCHC clinic after October 1, 2010 must obtain approval from CMS. Providers are also required to report infrastructure investments to DHH through quarterly reports.

According to the waiver requirements, DHH should:

- Make quarterly urgent sustainability payments during the period of October 1, 2010 through December 31, 2010, that equal 25% of the provider's three-year average annual Primary Care Access and Stabilization Grants award.
- Make interim payments during the period of January 1, 2011 through September 30, 2011, that equal up to one-third of the quarterly urgent sustainability payments.
- Reconcile the amount of interim and urgent sustainability payments made to providers from October 1, 2010, through September 30, 2011, against actual expenditure data and submit the reconciliation and detail of over/under payments to CMS by December 31, 2011.

Cause:

DHH failed to establish and implement adequate controls to ensure CMS approved special terms and conditions for provider eligibility and payment methodology and provider monitoring was followed.

Effect:

The errors resulted in questioned costs of $2,920,278, which includes $2,354,795 of federal funds and $565,483 of state matching funds. Of the federal funds, $497,206 was ARRA funds.

Recommendation:

DHH management should establish, implement, and enforce adequate controls to ensure only appropriate payments are made to eligible providers.

**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 plan of corrective action (B-43).

**F-11-HHS-DHH-2 - Improper Payments to Non-Emergency Medical Transportation Service Providers**

**Award Year: Unknown**
**Award Number: Unknown**
**Compliance Requirement: Activities allowed or unallowed, Allowable costs/cost principles**

| | | Questioned Costs |
|---|---|---|
| **Medicaid Cluster:** | | |
| **93.778** | **Medical Assistance Program (Including ARRA)** | **$1,961** |
| **State Funds** | | **940** |
| | | **$2,901** |

Condition:

For the fourth consecutive year, DHH paid claims to a provider of Non-Emergency Medical Transportation (NEMT) for services billed to the Medical Assistance Program (CFDA 93.778) that were not provided in accordance with established policies.

A review of 82 claims totaling $9,071 paid to one provider during calendar year 2010 identified the following errors:

- For 11 claims (13%), the provider did not maintain adequate documentation of the trips provided. The provider could not provide completed copies of MT-3s to substantiate all trips approved under capitated (monthly) and/or single trip rates. Questioned costs totaled $2,901.

- For 28 claims (34%), the provider did not maintain an adequate daily schedule of transports in the records.

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

Criteria:

The NEMT program's *Provider Manual* requires that providers maintain the following:

- Copies of all Recipient Verification of Medical Transportation Forms (Form MT-3) as documentation of all trips provided
- A daily schedule of transports

Cause:

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

Effect:

Questioned costs were $2,901, which includes $1,961 of federal funds and $940 of state matching funds.

Recommendation:

DHH management should ensure that all NEMT rules and regulations are enforced and that only appropriate claims are paid to providers.

Management's response and corrective action plan:

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

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

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

**F-11-HHS-DPS-OJJ-1 - Lack of Controls Regarding Procurement, Suspension, and Debarment**

**Award Year: 2011**
**Award Number: 1101LA1401**
**Compliance Requirement: Procurement and suspension and debarment**

| | | Questioned Costs |
|---|---|---|
| **93.658** | **Foster Care - Title IV-E** | **None Noted** |

Condition:

The Office of Juvenile Justice (OJJ) does not have internal controls in place to ensure compliance with federal procurement, suspension, and debarment requirements when paying providers of residential placement from the Foster Care - Title IV-E program (CFDA 93.658).

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 3, Section I stipulates that when non-federal entities enter into covered transactions expected to equal or exceed $25,000 with an entity at a lower tier, the non-federal entity must verify that the other entity is not suspended, debarred, or otherwise excluded from doing business with the federal government.

Cause:

Management was unaware of the federal requirements for suspension and debarment.

Effect:

Failure to have procedures in place to ensure that entities are not suspended or debarred increases the risk that OJJ could contract with entities that have been suspended or debarred by the federal government, which could result in disallowed costs.

Recommendation:

Management should establish and implement a formal policy to ensure compliance with the procurement, suspension, and debarment requirements. Verification procedures for suspension and debarment may be accomplished by checking the *Excluded Parties List System* (EPLS)

maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity to ensure that contracting entities paid with federal funds are not suspended or debarred. The electronic version of the EPLS can be accessed on the Internet (http://epls.arnet.gov).

Management's response and corrective action plan:

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

## LOUISIANA WORKFORCE COMMISSION

### F-11-HHS-LWC-4 - Inaccurate Federal Reporting - Community Services Block Grant

**Award Year: 2009**
**Award Number: G0901LACOS2**
**Compliance Requirement: Reporting**

| | Questioned Costs |
|---|---|
| **CSBG Cluster:** | **None Noted** |
| **93.710 ARRA - Community Services Block Grant** | |

Condition:

LWC did not submit an accurate report on the use of ARRA funds for the Community Services Block Grant (CSBG, CFDA 93.710), as required by federal regulations.

Our review of the ARRA Section 1512 reports submitted for the quarters ending September 30, 2010, and December 31, 2010, disclosed the following errors:

- For both quarters, LWC erroneously reported the amount of the ARRA grant award instead of the actual amount of ARRA funds received. As a result, the total amount of ARRA funds received was overstated $4,153,395 (18%) for the quarter ending September 30, 2010, and $1,413,434 (6%) for the quarter ending December 31, 2010.

- For the quarter ending December 31, 2010, LWC inaccurately reported cumulative activity as of September 30, 2010. As a result, the total ARRA expenditures were understated by $2,739,961 (14%).

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

Criteria:

The *Federal Register*, Volume 74, Number 61 and standard data elements for reports under Section 1512 of the ARRA of 2009, Public Law 111-5 require a quarterly report on the use of Recovery Act funds and further require recipients to report the total amount of ARRA funds received and the total federal amount of ARRA expenditures.

Good internal controls should include an adequate review process to ensure that the data presented in federal reports are accurately recorded, summarized, and reported.

Cause:

Management erroneously interpreted the reporting requirements and did not place sufficient emphasis on the review process to ensure that preparation errors were properly identified and corrected.

Effect:

The lack of an adequate review may result in misstatements from errors and/or fraud to occur and remain undetected.

Recommendation:

LWC should strengthen its procedures to ensure that federal reports are properly prepared and reviewed.

Management's response and corrective action plan:

Management concurred with the finding and recommendation and explained that the grant has been closed; therefore, no additional corrective actions are warranted (B-60).

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

## U.S. DEPARTMENT OF HOMELAND SECURITY

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

**F-11-DHS-GOHSEP-1 - Deficiencies in Site Visit Monitoring**

**Award Year: 2005-2011**
**Award Number: Various**
**Compliance Requirement: Subrecipient monitoring**

| | | Questioned Costs |
|---|---|---|
| **97.036** | **Disaster Grants - Public Assistance Presidentially Declared Disasters)** | **None Noted** |
| **97.039** | **Hazard Mitigation Grant** | |
| **Homeland Security Cluster:** | | |
| **97.004** | **Homeland Security Grant Program** | |
| **97.067** | **Homeland Security Grant Program** | |

Condition:

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) did not adequately monitor subrecipients of the Public Assistance, Hazard Mitigation, and Homeland Security Cluster federal programs. The risk-based process for determining which subrecipients receive site visits was flawed, and those subrecipients that were chosen for site visits were not evaluated for all applicable federal compliance requirements.

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 3, Section M requires pass-through entities to perform during-the-award monitoring to provide reasonable assurance that the subrecipient used federal awards for authorized purposes; complied with laws, regulations, and provisions of contracts and grant agreements; and achieved performance goals. Furthermore, OMB Circular A-133 *Compliance Supplement* also indicates that the program complexity, percentage passed through, amount of awards, and other subrecipient risk factors may affect the nature, timing, and extent of during-the-award monitoring. GOHSEP's written subrecipient monitoring plan requires that all high risk subrecipients receive one site visit per year.

Cause:

The risk-based process for determining high risk subrecipients included a spreadsheet that (1) contained formula errors; (2) was not reconciled to source date for completeness or accuracy; and (3) did not consider qualitative risk factors such as evidence of fraud or adverse audit opinion. As a result, 57 subrecipients were not properly classified as high risk under GOHSEP's criteria and did not receive an annual site visit. For the remaining 37 high risk subrecipients that did receive site visits, GOHSEP's checklists did not include steps to verify all applicable matching and procurement, suspension, and debarment requirements.

Effect:

These deficiencies increase the risk that federal funds expended by GOHSEP may be disallowed and have to be returned to the federal granting agency.

Recommendation:

Management should modify the existing risk assessment process to ensure (1) all data, including the list of subrecipients along with obligated and payment amounts, is complete, accurate, and reconciles to source data; (2) all formulas in the spreadsheet are consistent and correct; and (3) qualitative risk factors are properly weighted and considered. Management should also add steps to the site visit program to verify compliance with all applicable matching and procurement, suspension, and debarment requirements.

Management's response and corrective action plan:

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

**F-11-DHS-GOHSEP-2 - Duplicate Payment in the Public Assistance Program**

**Award Year: 2002**
**Award Number: LA03PA1437, PW 1559**
**Compliance Requirement: Allowable costs/cost principles**

| | | Questioned Costs |
|---|---|---|
| **97.036** | **Disaster Grants - Public Assistance (Presidentially Declared Disasters)** | **$53,000** |
| **State Funds** | | **29,000** |
| | | **$82,000** |

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

Condition:

GOHSEP made a duplicate payment totaling $82,000 to Vermilion Parish for expenses that had already been paid in the prior fiscal year. The payment, relating to a closed Hurricane Lili project, included $53,000 in federal Public Assistance funds and $29,000 in state funds.

Criteria:

OMB Circular A-87 states that allowable costs for a federal program should be reasonable and necessary.

Cause:

GOHSEP does not have an adequate tracking system for payments related to disasters that occurred before August 2005 to ensure that duplicate payments are not made to subrecipients.

Effect:

As a result, the $53,000 represents federal questioned costs as of June 30, 2011.

Recommendation:

GOHSEP should recover the duplicate payment, return the federal funds to the Public Assistance program, and return the state funds to the General Fund. Management should research the status of a project before issuing future payments related to disasters that occurred before 2005 to ensure that duplicate payments are not made and to ensure that payments are not made on closed projects.

Management's response and corrective action plan:

Management concurred in part with the finding and recommendations and outlined a plan of corrective action (B-47).

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

**F-11-DHS-GOHSEP-3 - Inadequate Monitoring of Hazard Mitigation Payments**

**Award Year: 2007-2011**
**Award Number: FEMA-1603-DR-LA, Project 50 and FEMA-1607-DR-LA, Project 113**
**Compliance Requirements: Allowable costs/cost principles, Subrecipient monitoring**

| | | Questioned Costs |
|---|---|---|
| **97.039** | **Hazard Mitigation Grant** | **$50,000** |

Condition:

GOHSEP temporarily altered its Hazard Mitigation payment processing procedures for approximately four weeks to review documentation after payments were made to the Office of Community Development (OCD) instead of before disbursement. GOHSEP also did not implement procedures to ensure homeowner projects were completed within the required time frames and did not ensure that the required final documentation (i.e., cancelled checks) from homeowners was submitted to OCD within 45 days after the Completed Work Payment was made.

During our audit of fiscal year 2011 payments made by GOHSEP to OCD, we noted the following:

- In a test of 46 payments, three (7%) payments were made without adequate documentation because GOHSEP reviews were not performed before making these payments. We noted that one of these payments for $50,000 was made for expenses that were determined unreasonable during GOHSEP's post-payment review process, and insufficient action was taken by GOHSEP to address the issue or recover the funds. We consider the $50,000 to be questioned costs.

- In a test of 28 projects with advance payments made to homeowners, six (21%) projects were not completed within the time frames specifically outlined by OCD to the homeowner as a condition of the advance. There was no action taken by GOHSEP to follow up on these projects.

- In a test of eight final payments, two (25%) payments did not have cancelled checks to support the payments, and no action was taken by GOHSEP to follow up on the missing documentation.

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

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 3, Section M requires pass-through entities to perform during-the-award monitoring to provide reasonable assurance that the subrecipient used federal awards for authorized purposes, complied with laws, regulations, and provisions of contracts and grant agreements, and achieved performance goals.

- Good internal control includes performing an adequate review of supporting documentation before a payment is made. OMB Circular A-87 states that allowable costs for a federal program should be reasonable and necessary. Elevation award calculations are reviewed for cost reasonableness by GOHSEP using the Estimated Cost Guidance (ECG) and comparing to the construction costs submitted by the homeowner.

- According to OCD policy, for Advance Payment Option (APO) payments, projects must be completed within the following time frames: individual mitigation measures (IMM) = three months; elevation projects = six months; reconstruction projects = nine months.

- GOHSEP's current process is to advance funds to OCD so that OCD can make final payments to homeowners. The method of payment agreed to by GOHSEP and OCD for Completed Work Payments includes a requirement that final documentation (i.e., cancelled check) must be submitted to GOHSEP by OCD within 45 days of the payment.

Cause:

- GOHSEP temporarily altered its payment processing procedures for approximately four weeks during fiscal year 2011 to expedite payments to homeowners.

- GOHSEP did not implement procedures to ensure homeowner projects were completed within the applicable time frames.

- GOHSEP did not implement procedures to ensure final documentation (i.e., cancelled checks) from homeowners was submitted to OCD within 45 days after the Completed Work Payment was made.

Effect:

Inadequate monitoring not only places GOHSEP in noncompliance with federal regulations but also increases both the risk that program objectives will not be met and the risk of disallowed costs, which will need to be returned to the federal grantor. During our testwork, we noted that a

$50,000 payment was made for unreasonable costs which we question and, if ultimately disallowed, may need to be returned to the federal grantor.

Recommendation:

Management should strengthen current monitoring procedures over OCD to ensure that (1) all payments are properly reviewed before disbursement; (2) projects are completed within the required time frames; and (3) adequate supporting documentation is received from homeowners in a timely manner. Management should also resolve the $50,000 in questioned costs with the federal grantor.

Management's response and corrective action plan:

Management did not concur with the finding. Management indicates in its response that current policy is to review all documentation submitted by OCD before issuing OCD a final payment on the program and that current monitoring procedures are adequate to address federal requirements (B-48).

Auditor's additional comments:

GOHSEP's decision to suspend documentation review before making final payments, sometimes years after the initial disbursement is made, decreases the likelihood that the state will be able to recoup any disallowed costs from homeowners, which may require repayment to the federal grantor using state funds.

We agree that OCD's policies regarding time frames for project completion and retaining cancelled checks are not specifically required by federal regulations; however, OCD and GOHSEP developed these policies to mitigate the risk of questioned costs during project closeout. GOHSEP's role is to monitor OCD's compliance with these policies.

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

**F-11-DHS-GOHSEP-4 - No Procedures for Ensuring Validity of DUNS Number on Subrecipient Applications**

**Award Year: Various**
**Award Number: Various**
**Compliance Requirement: Subrecipient monitoring**

| | | Questioned Costs |
|---|---|---|
| **97.036** | **Disaster Grants - Public Assistance (Presidentially Declared Disasters)** | **None Noted** |
| **97.039** | **Hazard Mitigation Grant** | |

Condition:

GOHSEP did not ensure that applications submitted by subrecipients for funding from the Public Assistance (PA) and the Hazard Mitigation Grant (HM) programs contained a valid Dun and Bradstreet Universal Numbering System (DUNS) number, as required by federal regulations. For 16 applications that we tested during fiscal year 2011, we noted that one application for the PA program and two applications for the HM program contained invalid DUNS numbers.

Criteria:

CFR Title 2, Part 25, Appendix A and OMB Circular A-133 *Compliance Supplement*, Part 3, Section M requires that for non-ARRA subawards made on or after October 1, 2010, pass-through entities ensure that subrecipients provide a valid DUNS number before issuing the subaward.

Cause:

The applications for both programs include a field for the DUNS number; however, GOHSEP did not review the validity of the numbers submitted by the applicants.

Effect:

Using an invalid DUNS number increases the risk that applications will be denied or subsequently revoked by the federal grantor, resulting in potential delays in funding for subrecipients or potential disallowed costs.

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

Recommendation:

Management should modify its existing application review procedures for the PA and HM programs to include a step to ensure the DUNS number provided by the subrecipient is valid.

Management's response and corrective action plan:

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

**TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF**

**F-11-DHS-DOTD-4 - Inadequate Controls Over the Disaster Grants - Public Assistance Program**

**Award Year: Various**
**Award Number: Various**
**Compliance Requirement: Activities allowed or unallowed, Allowable costs/cost principles**

| | | Questioned Costs |
|---|---|---|
| **97.036** | **Disaster Grants - Public Assistance (Presidentially Declared Disasters)** | **$98,090** |

Condition:

DOTD submitted ineligible costs totaling $98,090 to GOHSEP for reimbursement under the Disaster Grants - PA program (CFDA 97.036) which, if disallowed, may need to be returned to the federal grantor.

For one of eight (12.5%) DOTD reimbursement requests tested, we noted the following:

- Debris removal expenditures of $60,000 were submitted for reimbursement even though debris removal was not included in the scope of work on the applicable project worksheet (PW). PWs are used to document the location, damage description and dimensions, scope of work, and cost estimate for a project and is the basis for the grant. The debris removal was moved to a separate PW for which DOTD was also reimbursed. Therefore, DOTD was reimbursed twice by GOHSEP for the same work. GOHSEP subsequently disallowed the incorrect

payment and a credit memo was issued to reduce future payments. As of January 12, 2012, the funds have not been recouped by GOHSEP.

- Expenditures of $38,090 were incurred on work outside the scope of the PW. The costs were reimbursed by GOHSEP despite being ineligible under the PW's scope of work. GOHSEP stated that a re-versioned PW would be needed to change the scope of work.

This is the second consecutive year we have reported weaknesses in DOTD's controls over submitting requests for reimbursement to GOHSEP under the PA program.

Criteria:

Title 44 CFR, Section 13.20(b)(5) provides that applicable OMB cost principles, agency program regulations, and the terms of the grant and subgrant agreements should be followed in determining the reasonableness, allowability, and allocability of costs.

The *Public Assistance Applicant Handbook* (FEMA P-323) notes that the state cannot provide funds for costs that are outside the scope of work approved by the Federal Emergency Management Agency. PWs are used to document the location, damage description and dimensions, scope of work, and cost estimate for a project and is the basis for the grant.

Good internal controls require that adequate procedures be developed and implemented to ensure that only allowable costs are included in requests for reimbursement.

Cause:

DOTD submitted requests for and received reimbursement for the same work on two different PWs. Also, ineligible costs were submitted to GOHSEP for reimbursement in anticipation of these costs being allowed in the future through a subsequent reversion of the PWs. However, adequate internal controls should ensure that only eligible costs are submitted for reimbursement and that re-versions of the PWs are approved before submitting additional requests for reimbursement.

Effect:

Failure to establish adequate internal controls that allow DOTD to identify ineligible activities and costs before requesting reimbursement could result in overpayments by GOHSEP, noncompliance with applicable federal regulations, and future disallowed costs.

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

Recommendation:

DOTD should establish policies and procedures to ensure only eligible costs are submitted for reimbursement. When ineligible costs are incurred, the department should timely request re-versions of PWs to facilitate proper approval and future reimbursement of these costs.

Management's response and corrective action plan:

Management concurred in part with the finding and recommendation. Management concurred that the department was reimbursed twice for the debris removal; however, management states the reimbursement of $38,090 was for items within the scope of the PW (B-100).

Auditor's additional comments:

There was no change between the original PW and the latest PW reviewed by auditors. The scope of work included replacement of the generator/maintenance shed with a maintenance shed that had an extended covered parking area to provide protection for a trailer mounted generator. The scope also included the replacement of the stationary 80kw generator with a 60kw trailer mounted generator. The $38,090 in disallowed costs relates to the purchase of a 135kw generator, a 500-gallon fuel tank, generator shroud, and a generator remote panel. DOTD should timely request re-versions of PWs to ensure proper approval and reduce the risk of disallowed costs.

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

### HOMELAND SECURITY AND EMERGENCY PREPAREDNESS, GOVERNOR'S OFFICE

FS-11-GOHSEP-1 - Inadequate Reconciliation Between ISIS and LAPA (page 19)

**Award Year: Various**
**Award Number: Various**
**Compliance Requirements: Allowable costs/cost principles, Subrecipient monitoring, Special tests and provisions**

| | | Questioned Costs |
|---|---|---|
| **97.036** | **Disaster Grants - Public Assistance (Presidentially Declared Disasters)** | **$240,028** |

### NATURAL RESOURCES, DEPARTMENT OF

FS-11-DNR-1 - Inadequate Controls Over the Compilation of the Schedule of Expenditures of Federal Awards (page 20)

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

**TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF**

FS-11-DOTD-1 - Implementation and User Control Weaknesses Over the LaGov ERP System (page 22)

**Award Year: 2011**
**Award Number: Various**
**Compliance Requirements: Activities allowed or unallowed, Allowable costs/cost principles, Cash management, Matching**

| | | Questioned Costs |
|---|---|---|
| **Highway Planning and Construction Cluster:** | | |
| **20.205** | **Highway Planning and Construction** | **$2,422,352** |
| **20.219** | **Recreational Trails Program** | **None Noted** |
| | | **$2,422,352** |

FS-11-DOTD-2 - Inadequate Preparation of the Annual Fiscal Report (page 27)

## OTHER REPORTS

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

**CDBG - State-Administered CDBG Cluster**

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

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

## U.S. DEPARTMENT OF HOMELAND SECURITY

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

**Hazard Mitigation Grant (CFDA 97.039)**

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

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

**TANF Cluster (CFDA - various)**
**CCDF Cluster (CFDA - various)**

Other reports will be issued by the Louisiana Legislative Auditor Performance Audit Services that include findings and recommendations for the Temporary Assistance for Needy Families Cluster Program and the Child Care Development Fund Cluster Program. Both of these programs are major federal programs for the Single Audit of the State of Louisiana. The reports, including recommendations and management's full responses, will be available on the Louisiana Legislative Auditor's Web site at http://www.lla.la.gov/about/services/.

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# Schedule D

# Schedule of Unresolved
# Prior Audit Findings
# For the Year Ended June 30, 2011

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

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**STATE OF LOUISIANA**
**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, 2011

**Appendix A**

**STATE OF LOUISIANA**
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

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12 - U.S. Department of Defense ..... A-28

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21 - U.S. Department of the Treasury ..... A-66

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**STATE OF LOUISIANA**
Schedule of Expenditures of Federal Awards
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# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **EXECUTIVE OFFICE OF THE PRESIDENT** | | |
| Office of National Drug Control Policy | | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | 07.unknown | ($261) |
| Department of Public Safety and Corrections - Public Safety Services | 07.G09GC0001A | 56,186 |
| Department of Public Safety and Corrections - Public Safety Services | 07.G10GC0001A | 262,636 |
| Department of Public Safety and Corrections - Public Safety Services | 07.G11GC0001A | 26,313 |
| Department of Public Safety and Corrections - Public Safety Services | 07.I8PGCP502 | (15,895) |
| Department of Public Safety and Corrections - Public Safety Services | 07.I8PGCP502Z | (2,156) |
| Total Office of National Drug Control Policy | | 326,823 |
| **Total Executive Office of the President** | | **$326,823** |
| **U.S. DEPARTMENT OF AGRICULTURE** | | |
| Agricultural Research-Basic and Applied Research | 10.001 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $1,136,244 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 756,172 |
| Louisiana State University Agricultural Center | | 2,589 |
| Department of Wildlife and Fisheries | | 104,878 |
| Total Plant and Animal Disease, Pest Control, and Animal Care | | 863,639 |
| Wildlife Services | 10.028 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 37,552 |
| Wetlands Reserve Program | 10.072 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 52,498 |
| 2009 Aquaculture Grant Program | 10.103 | |
| Direct Awards: | | |
| Louisiana Agricultural Finance Authority | | 479,056 |
| Poultry Loss Contract Grant Assistance Program | 10.104 | |
| Through: Arkansas Department of Agriculture | | |
| Louisiana Agricultural Finance Authority | | 10,934,492 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Federal-State Marketing Improvement Program | 10.156 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | $10,000 |
| Inspection Grading and Standardization | 10.162 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 1,254 |
| Market Protection and Promotion | 10.163 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 146,930 |
| Farmers' Market Promotion Program | 10.168 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 2,713 |
| Specialty Crop Block Grant Program | 10.169 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 79,732 |
| Grants for Agricultural Research, Special Research Grants | 10.200 | |
| Through: University of Florida | | |
| Louisiana State University Agricultural Center | | 2,250 |
| Through: Oceanic Institute | | |
| Nicholls State University | | 51,735 |
| Total Grants for Agricultural Research, Special Research Grants | | 53,985 |
| Grants for Agricultural Research - Competitive Research Grants | 10.206 | |
| Direct Awards: | | |
| Southern University - Agriculture Center | | 165,392 |
| Through: University of Nebraska-Lincoln | | |
| Louisiana State University Agricultural Center | | 15,775 |
| Total Grants for Agricultural Research - Competitive Research Grants | | 181,167 |
| Sustainable Agriculture Research and Education | 10.215 | |
| Through: University of Georgia (#2009-47001-05387) | | |
| Louisiana State University Agricultural Center | | 10,027 |
| Through: University of Georgia (#2010-38640-20926) | | |
| Louisiana State University Agricultural Center | | 19,149 |
| Total Sustainable Agriculture Research and Education | | 29,176 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| 1890 Institution Capacity Building Grants | 10.216 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | $367,444 |
| Southern University - Agriculture Center | | 216,216 |
| Through: University of Maryland Eastern Shore (#206638820174) | | |
| Southern University and A&M College (Baton Rouge) | | 1 |
| Total 1890 Institution Capacity Building Grants | | 583,661 |
| Higher Education Challenge Grants | 10.217 | |
| Through: Oklahoma State University (#2008-38411-19040) | | |
| LSU A&M College (Baton Rouge) | | 9,459 |
| Through: University of Arkansas (#2008-38411-19047) | | |
| LSU A&M College (Baton Rouge) | | 41,153 |
| Total Higher Education Challenge Grants | | 50,612 |
| Integrated Programs | 10.303 | |
| Direct Awards: | | |
| Southern University - Agriculture Center | | 25,468 |
| Through: North Carolina State University (2007-51120-03919) | | |
| Louisiana State University Agricultural Center | | 13,371 |
| Through: Texas A&M University - Texas Cooperative Extension (2008-51130-19537) | | |
| Louisiana State University Agricultural Center | | 15,788 |
| Total Integrated Programs | | 54,627 |
| Homeland Security - Agricultural | 10.304 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 295,797 |
| Through: Purdue University (2009-37620-20106) | | |
| Louisiana State University Agricultural Center | | 109,871 |
| Through: Purdue University (2005-37620-15609) | | |
| Louisiana State University Agricultural Center | | (2,453) |
| Through: University of Florida (2007-37620-18196) | | |
| Louisiana State University Agricultural Center | | 31,213 |
| Total Homeland Security - Agricultural | | 434,428 |
| Specialty Crop Research Initiative | 10.309 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 162,182 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $78,624 |
| Southern University and A&M College (Baton Rouge) | | 313,947 |
| Total Agriculture and Food Research Initiative (AFRI) | | 392,571 |
| ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF) | 10.315 | |
| Through: University of Minnesota | | |
| Louisiana State University Agricultural Center | | 82,898 |
| State Mediation Grants | 10.435 | |
| Direct Awards: | | |
| Southern University Law Center | | 90,441 |
| Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers | 10.443 | |
| Direct Awards: | | |
| Southern University - Agriculture Center | | 285,599 |
| Rural Community Development Initiative | 10.446 | |
| Direct Awards: | | |
| Northshore Technical College | | 5,414 |
| Cooperative Agreements with States for Intrastate Meat and Poultry Inspection | 10.475 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 1,224,247 |
| Cooperative Extension Service | 10.500 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 8,274,922 |
| Southern University - Agriculture Center | | 246,069 |
| Through: Auburn University (2008-48540-04313) | | |
| Louisiana State University Agricultural Center | | (18) |
| Through: Auburn University (2009-48540-06068) | | |
| Louisiana State University Agricultural Center | | 3,159 |
| Through: Kansas State University (2006-48659-03721) | | |
| Louisiana State University Agricultural Center | | 24,803 |
| Through: Kansas State University (2007-48661-03868) | | |
| Louisiana State University Agricultural Center | | 105,819 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Cooperative Extension Service (Cont.) | 10.500 | |
| Through: Kansas State University (2010-48661-21868) | | |
| Louisiana State University Agricultural Center | | $26,408 |
| Through: Kansas State University (2010-48696-21892) | | |
| Louisiana State University - Agricultural Center | | 10,286 |
| Through: North Carolina State University | | |
| Louisiana State University Agricultural Center | | 5,503 |
| Through: University of Arkansas at Pine Bluff | | |
| Louisiana State University Agricultural Center | | 4,993 |
| Through: University of Florida | | |
| Louisiana State University Agricultural Center | | 5,513 |
| Through: University of Georgia | | |
| Louisiana State University Agricultural Center | | 2,668 |
| Through: University of Nebraska-Lincoln | | |
| Louisiana State University Agricultural Center | | 5,815 |
| Through: Purdue University | | |
| Southern University - Agriculture Center | | 125,704 |
| Through: University of Georgia | | |
| Southern University - Agriculture Center | | 8,970 |
| Total Cooperative Extension Service | | 8,850,614 |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | |
| Direct Awards: | | |
| Office of Public Health | | 117,288,558 |
| ARRA - Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | |
| Direct Awards: | | |
| Office of Public Health | | 209,136 |
| Child and Adult Care Food Program | 10.558 | |
| Direct Awards: | | |
| Department of Education | | 68,553,698 |
| State Administrative Expenses for Child Nutrition | 10.560 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 511,941 |
| Department of Education | | 3,262,872 |
| Total State Administrative Expenses for Child Nutrition | | 3,774,813 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Commodity Supplemental Food Program | 10.565 | |
| Direct Awards: | | |
| Office of Public Health | | $20,041,979 |
| Southern University and A&M College (Baton Rouge) | | (44) |
| Total Commodity Supplemental Food Program | | 20,041,935 |
| WIC Farmers' Market Nutrition Program (FMNP) | 10.572 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 5,584 |
| Team Nutrition Grants | 10.574 | |
| Direct Awards: | | |
| Department of Education | | 128,878 |
| Senior Farmers Market Nutrition Program | 10.576 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 365,887 |
| WIC Grants to States (WGS) | 10.578 | |
| Direct Awards: | | |
| Office of Public Health | | 254,650 |
| ARRA - Child Nutrition Discretionary Grants Limited Availability | 10.579 | |
| Direct Awards: | | |
| Department of Education | | 48,371 |
| Fresh Fruit and Vegetable Program | 10.582 | |
| Direct Awards: | | |
| Department of Education | | 1,459,300 |
| Cooperative Forestry Assistance | 10.664 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 2,699,189 |
| Forest Products Lab: Technology Marketing Unit (TMU) | 10.674 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 35,988 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Urban and Community Forestry Program | 10.675 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $8,276 |
| Southern University and A&M College (Baton Rouge) | | 4,182 |
| Total Urban and Community Forestry Program | | 12,458 |
| Rural Business Enterprise Grants | 10.769 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 61,742 |
| University of Louisiana at Lafayette | | 103,662 |
| Total Rural Business Enterprise Grants | | 165,404 |
| Soil and Water Conservation | 10.902 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 289,430 |
| Louisiana State University Agricultural Center | | 195,940 |
| Total Soil and Water Conservation | | 485,370 |
| Agricultural Statistics Reports | 10.950 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 15,000 |
| Southern University and A&M College (Baton Rouge) | | 5,000 |
| Total Agricultural Statistics Reports | | 20,000 |
| Technical Agricultural Assistance | 10.960 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 945,611 |
| Scientific Cooperation and Research | 10.961 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 4,373 |
| Cochran Fellowship Program-International Training-Foreign Participant | 10.962 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 32,105 |
| Southern University - Agriculture Center | | 30,584 |
| Total Cochran Fellowship Program-International Training-Foreign Participant | | 62,689 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| 2010 Classical Swine Fever (CSF) Surveillance | 10.36276 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $1,500 |
| Implementation of the New Technologies for the Hardwood Reforestation | 10.080100-330310-004 | |
| Through: Mississippi State University (#2008-MS-001) | | |
| Louisiana State University Agricultural Center | | 9,081 |
| Cooperative Agreement with U.S. Forest Service and Kisatchie National Forest | 10.08-PA-11080600-008 | |
| Direct Awards: | | |
| Northwestern State University | | 2,800 |
| Technical Assistance and Capacity Building in Peru's Plant Health | 10.58-3148-0-097 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 10,120 |
| Food Safety in Poultry Production | 10.58-3148-1-074 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 4,497 |
| Serbia WTO Training | 10.58-3148-7-112 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 6,268 |
| Swine Influenza Virus Surveillance | 10.AG-6197-K-10-0027/ | |
| Direct Awards: | AG-6395-B-09-0015 | |
| LSU A&M College (Baton Rouge) | | 210 |
| Avian Influenza (AI) Testing | 10.BPA # AG-6395-B-09-0015 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 26,670 |
| SIV Testing | 10.BPA # AG-6395-B-09-0015 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 105 |
| Kisatchie National Forest | 10.PA-11080600-009 | |
| Direct Awards: | | |
| Department of Culture, Recreation and Tourism | | 2,500 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Child Nutrition Cluster: | | |
| School Breakfast Program | 10.553 | |
| Direct Awards: | | |
| Department of Education | | $61,842,330 |
| National School Lunch Program | 10.555 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 19,956,041 |
| Department of Education | | 186,108,269 |
| Special Milk Program for Children | 10.556 | |
| Direct Awards: | | |
| Department of Education | | 32,235 |
| Summer Food Service Program for Children | 10.559 | |
| Direct Awards: | | |
| Department of Education | | 7,786,771 |
| Total Child Nutrition Cluster | | 275,725,646 |
| Emergency Food Assistance Cluster: | | |
| Emergency Food Assistance Program (Administrative Costs) | 10.568 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 1,040,030 |
| ARRA - Emergency Food Assistance Program (Administrative Costs) | 10.568 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 444,495 |
| Emergency Food Assistance Program (Food Commodities) | 10.569 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 8,502,168 |
| Total Emergency Food Assistance Cluster | | 9,986,693 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Research and Development Program Cluster: | | |
| Agricultural Research - Basic and Applied Research | 10.001 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $340,102 |
| LSU A&M College (Baton Rouge) | | 99,369 |
| LSU Pennington Biomedical Research Center | | 411,592 |
| Southeastern Louisiana University | | 1,153 |
| University of Louisiana at Lafayette | | 11,576 |
| University of New Orleans | | 19,806 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 75,957 |
| Through: University of California-Riverside (09-8100-1422-CA) | | |
| Louisiana State University Agricultural Center | | 14,714 |
| Through: University of California-Riverside (10-8100-1422-CA) | | |
| Louisiana State University Agricultural Center | | 32,803 |
| Federal-State Marketing Improvement Program | 10.156 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 30,513 |
| Grants for Agricultural Research, Special Research Grants | 10.200 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 781,437 |
| LSU Pennington Biomedical Research Center | | 384,552 |
| Southern University and A&M College (Baton Rouge) | | 3,131 |
| Through: Mississippi State University-Southern Regional Aquaculture Center (2008-38500-19251) | | |
| Louisiana State University Agricultural Center | | 9,989 |
| Through: Mississippi State University-Southern Regional Aquaculture Center (2007-38500-18470) | | |
| Louisiana State University Agricultural Center | | 19,694 |
| Through: Mississippi State University-Southern Regional Aquaculture Center (2008-38500-19251) | | |
| LSU A&M College (Baton Rouge) | | 1,535 |
| Through: Texas A&M University - Texas Agrilife Research (2009-38824-19896) | | |
| Louisiana State University Agricultural Center | | 59,632 |
| Through: Texas A&M University - Texas Agrilife Research (2010-38824-20795) | | |
| Louisiana State University Agricultural Center | | 67,137 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Research and Development Program Cluster: (Cont.) | | |
| Grants for Agricultural Research, Special Research Grants (Cont.) | 10.200 | |
| Through: University of Florida (2010-34383-20770) | | |
| Louisiana State University Agricultural Center | | $10,000 |
| Cooperative Forestry Research | 10.202 | |
| Direct Awards: | | |
| Louisiana Tech University | | 211,841 |
| Southern University - Agriculture Center | | 52,120 |
| Payments to Agricultural Experiment Stations Under the Hatch Act | 10.203 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 3,573,246 |
| Payments to 1890 Land-Grant Colleges and Tuskegee University | 10.205 | |
| Direct Awards: | | |
| Southern University - Agriculture Center | | 3 |
| Grants for Agricultural Research - Competitive Research Grants | 10.206 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 247,364 |
| LSU A&M College (Baton Rouge) | | 508,731 |
| LSUHSC - Shreveport | | 89,215 |
| Southern University - Agriculture Center | | 662 |
| University of Louisiana at Lafayette | | 2,425 |
| Through: Texas A&M Research Foundation | | |
| LSU A&M College (Baton Rouge) | | 16,536 |
| Through: Virginia Polytechnic Institute & State University | | |
| Louisiana State University Agricultural Center | | 8,374 |
| Animal Health and Disease Research | 10.207 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 12,038 |
| Small Business Innovation Research | 10.212 | |
| Through: Baxter Land Co | | |
| Louisiana State University Agricultural Center | | 1,344 |
| Through: Baxter Land Co | | |
| Louisiana State University Agricultural Center | | 12,500 |
| Through: Sensor Development Corporation (2009-33610-20035) | | |
| University of New Orleans | | 21,205 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Research and Development Program Cluster: (Cont.) | | |
| Sustainable Agriculture Research and Education | 10.215 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $14,074 |
| Through: University of Georgia (2008-38640-19017) | | |
| Louisiana State University Agricultural Center | | 4,255 |
| Through: University of Georgia (2009-38640-19632) | | |
| Louisiana State University Agricultural Center | | 30,446 |
| Through: University of Georgia (2010-38640-20926) | | |
| Louisiana State University Agricultural Center | | 13,193 |
| Through: University of Georgia (#2007-38640-17925) | | |
| LSU A&M College (Baton Rouge) | | 2,449 |
| Through: University of Georgia (#2008-38640-19017) | | |
| LSU A&M College (Baton Rouge) | | 3,922 |
| 1890 Institution Capacity Building Grants | 10.216 | |
| Direct Awards: | | |
| Southern University - Agriculture Center | | 516,253 |
| Through: Fort Valley State University (#2007-38814-18518) | | |
| LSU A&M College (Baton Rouge) | | (506) |
| Higher Education Challenge Grants | 10.217 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 76,676 |
| Louisiana Tech University | | 31,381 |
| Agricultural and Rural Economic Research | 10.250 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 8,695 |
| Food Assistance and Nutrition Research Programs (FANRP) | 10.253 | |
| Direct Awards: | | |
| Louisiana Tech University | | 16,647 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Research and Development Program Cluster: (Cont.) | | |
| Integrated Programs | 10.303 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $19,449 |
| Through: Clemson University | | |
| Louisiana State University Agricultural Center | | 65,496 |
| Through: North Carolina State University | | |
| Louisiana State University Agricultural Center | | (8,861) |
| Through: Texas A&M University - Texas Agrilife Research | | |
| Louisiana State University Agricultural Center | | 20,727 |
| Through: University of Illinois | | |
| LSUHSC - New Orleans | | 30,367 |
| International Science and Education Grants | 10.305 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 32,421 |
| Specialty Crop Research Initiative | 10.309 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 740,290 |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 577,992 |
| LSU A&M College (Baton Rouge) | | 80,578 |
| Southern University - Agriculture Center | | 105,086 |
| Through: Land Stewardship Project | | |
| Louisiana State University Agricultural Center | | 16,411 |
| Biomass Research and Development Initiative Competitive Grants Program (BRDI) | 10.312 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 154,185 |
| Cooperative Extension Service | 10.500 | |
| Through: University of Massachusetts-Amherst | | |
| Louisiana State University Agricultural Center | | 474 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Research and Development Program Cluster: (Cont.) | | |
| Forestry Research | 10.652 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $111,280 |
| Louisiana State University at Alexandria | | 4,052 |
| Louisiana Tech University | | 30,355 |
| Southern University and A&M College (Baton Rouge) | | 42,665 |
| Rural Development, Forestry, and Communities | 10.672 | |
| Through: Purdue University (#S09-DG-11420004-024) | | |
| Louisiana State University Agricultural Center | | 53,322 |
| Through: Purdue University (#06-DG-11244225-242) | | |
| Louisiana State University Agricultural Center | | 313 |
| Forest Health Protection | 10.680 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 45,401 |
| LSU A&M College (Baton Rouge) | | 21,170 |
| University of Louisiana at Lafayette | | 43,990 |
| Rural Business Enterprise Grants | 10.769 | |
| Direct Awards: | | |
| Louisiana Tech University | | 27,588 |
| Rural Energy for America Program | 10.868 | |
| Direct Awards: | | |
| Louisiana Tech University | | 9,480 |
| University of Louisiana at Lafayette | | 9,373 |
| Soil and Water Conservation | 10.902 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 26,477 |
| McNeese State University | | 247,794 |
| Environmental Quality Incentives Program | 10.912 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 41,312 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Research and Development Program Cluster: (Cont.) | | |
| Cochran Fellowship Program-International Training-Foreign Participant | 10.962 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $10,942 |
| Environmental Control Standards for Mass Pet Evacuations | 10.RD.10-6100-0060-CA | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 10,575 |
| Completing Identification of Insect Specimens Collected From and Near Coast | 10.RD.10-CA-11330129-027 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 15,879 |
| Feedstock Testing and Performance Evaluation of Biomass Gassifier | 10.RD.10-DG-11330131-086 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 38,231 |
| Modeling Impacts of Forest Carbon Offsets on Timber Markets and Forest | 10.RD.10-JV-11111137-068 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 1,290 |
| Exotic Ambrosia Beetles in Louisiana | 10.RD.11-DG-11330129-021 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 7,141 |
| Land Management Impacts on Soil Carbon Stocks in Louisiana | 10.RD.68-7482-10-520 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 22,480 |
| Detection of Vibrio Bulnificus and Vibrio Parahaemolyticus in Tilapia | 10.RD.FSIS-C-10-2010/01 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 99,105 |
| Agronomic Limitations of Soybean Yield Sand Seed Quality in the United States | 10.RD.H002138901 | |
| Through: University of Minnesota | | |
| Louisiana State University Agricultural Center | | 11,243 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Research and Development Program Cluster: (Cont.) | | |
| Sediment Geotechnical Properties for the USDA Caernarvon Lake Lery Shoreline | 10.RD.O19589/TASK ORDER #1 | |
| Through: GeoEngineers Inc (#AG-7217-C-10-0003) | | |
| LSU A&M College (Baton Rouge) | | $6,800 |
| Settling Properties of Sediment Slurry for the USDA Caernarvon Lake Lery Shoreline | 10.RD.O19589/TASK ORDER #2 | |
| Through: GeoEngineers Inc (#AG-7217-C-10-0003) | | |
| LSU A&M College (Baton Rouge) | | 7,000 |
| Sediment Geotechnical Properties for the USDA Labranche East Marsh Creation | 10.RD.O19589/TASK ORDER #3 | |
| Through: GeoEngineers Inc (#AG-7217-S-09-0029) | | |
| LSU A&M College (Baton Rouge) | | 4,600 |
| Labranche East Marsh Creation Project (PO-75) Settling Test | 10.RD.O19589/TASK ORDER #4 | |
| Through: GeoEngineers Inc (#AG-7217-C-10-0003) | | |
| LSU A&M College (Baton Rouge) | | 7,000 |
| Sediment Geotechnical Properties for the USDA Lake Lery West Marsh Creation | 10.RD.O19589/TASK ORDER #5 | |
| Through: GeoEngineers Inc (#AG-7217-C-10-0003) | | |
| LSU A&M College (Baton Rouge) | | 2,300 |
| Planting Management Impact on Sweet Sorghum as a Biofuel Crop | 10.RD.R0011-10 | |
| Through: The United Sorghum Checkoff Program Board | | |
| Louisiana State University Agricultural Center | | 21,378 |
| Novel Yield Genes from Cultivated and Wild Japanese Soybean: Gene Cloning | 10.RD.RC371-212/4784266 | |
| Through: University of Georgia | | |
| Louisiana State University Agricultural Center | | 7,968 |
| Development of Agroforest Systems for Bioenergy Crop Production | 10.RD.UA AES 81266-01 | |
| Through: University of Arkansas (#2009-38640-19632) | | |
| Louisiana State University Agricultural Center | | 11,338 |
| The Effect of Blueberry Powder Supplementation on Cardiovascular Risk Factors | 10.RD.unknown | |
| Through: U S Highbush Blueberry Council | | |
| LSU Pennington Biomedical Research Center | | 61,750 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE (CONT.)** | | |
| Research and Development Program Cluster: (Cont.) | | |
| Nutrient Analysis of the 24-Hour Recalls | 10.RD.unknown | |
| Through: University of Arkansas at Pine Bluff (#58-6251-8-042) | | |
| LSU Pennington Biomedical Research Center | | $3,031 |
| Operation of UVB Monitoring Site | 10.RD.unknown | |
| Through: Colorado State University | | |
| Louisiana State University Agricultural Center | | 2,500 |
| Total Research and Development Cluster | | 10,751,519 |
| Schools and Roads Cluster: | | |
| Schools and Roads - Grants to States | 10.665 | |
| Direct Awards: | | |
| Department of Treasury | | 2,515,771 |
| SNAP Cluster: | | |
| Supplemental Nutrition Assistance Program | 10.551 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 1,363,503,547 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 56,105,156 |
| ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 2,694,816 |
| Total SNAP Cluster | | 1,422,303,519 |
| **Total U.S. Department of Agriculture** | | **$1,964,134,523** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF COMMERCE** | | |
| Economic Development - Technical Assistance | 11.303 | |
| Direct Awards: | | |
| University of New Orleans | | $70,222 |
| Fishery Products Inspection and Certification | 11.413 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 78,665 |
| Sea Grant Support | 11.417 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 66,128 |
| Coastal Zone Management Administration Awards | 11.419 | |
| Direct Awards: | | |
| Department of Natural Resources | | 2,694,884 |
| Department of Wildlife and Fisheries | | 12,500 |
| Total Coastal Zone Management Administration Awards | | 2,707,384 |
| Cooperative Fishery Statistics | 11.434 | |
| Through: Gulf States Marine Fisheries Commission | | |
| Department of Wildlife and Fisheries | | 190,276 |
| Regional Fishery Management Councils | 11.441 | |
| Through: Gulf of Mexico Fisheries Management Council | | |
| Department of Wildlife and Fisheries | | 35,000 |
| Unallied Industry Projects | 11.452 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 6,053,222 |
| Unallied Management Projects | 11.454 | |
| Through: Gulf States Marine Fisheries Commission | | |
| Department of Wildlife and Fisheries | | 6,934,834 |
| Habitat Conservation | 11.463 | |
| Direct Awards: | | |
| Department of Natural Resources | | 3,023,820 |
| Through: Gulf of Mexico Foundation (#NA07NMF - 4630154) | | |
| Nicholls State University | | 25,808 |
| Total Habitat Conservation | | 3,049,628 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF COMMERCE (CONT.)** | | |
| Congressionally Identified Awards and Projects | 11.469 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $105,987 |
| Coastal Services Center | 11.473 | |
| Direct Awards: | | |
| University of New Orleans | | 26,138 |
| Through: Harte Research Institute, Texas A&M | | |
| Department of Wildlife and Fisheries | | 44,274 |
| Total Coastal Services Center | | 70,412 |
| Public Safety Interoperable Communications Grant Program | 11.555 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 4,558,351 |
| ARRA - Broadband Technology Opportunities Program (BTOP) | 11.557 | |
| Direct Awards: | | |
| Department of Culture, Recreation and Tourism | | 3,969,363 |
| ARRA-State Broadband Data and Development Grant Program | 11.558 | |
| Direct Awards: | | |
| Executive Department | | 670,169 |
| Measurement and Engineering Research and Standards | 11.609 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 8,700 |
| Manufacturing Extension Partnership | 11.611 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 555,350 |
| Through: National Growth Through Innovation Foundation | | |
| University of Louisiana at Lafayette | | 52,842 |
| Total Manufacturing Extension Partnership | | 608,192 |
| Regional Climate Services Support in the Southern Region | 11.EA133E07CN0084 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 113,226 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF COMMERCE (CONT.)** | | |
| Regional Climate Services Support in the Southern Region | 11.EA133E10CN0169 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $740,497 |
| National Marine Fisheries Service - Joint Enforcement Agreement | 11.JEA | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 1,475,001 |
| Decision Support to Local Governments in Budget Planning Under Coastal Risk | 11.USM-GR03091-R/MG/CSP-03 | |
| Through: University of Southern Mississippi | | |
| Louisiana State University Agricultural Center | | 3,675 |
| Atlantic Spotted Dolphin Population Structure Analysis | 11.WC133F10SE2260 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 3,500 |
| Economic Development Cluster: | | |
| Economic Adjustment Assistance | 11.307 | |
| Direct Awards: | | |
| Department of Economic Development | | 277,314 |
| McNeese State University | | 795,005 |
| LSU A&M College (Baton Rouge) | | 9,639 |
| ARRA - Economic Adjustment Assistance | 11.307 | |
| Direct Awards: | | |
| University of New Orleans | | 1,764 |
| Total Economic Development Cluster | | 1,083,722 |
| Research and Development Cluster: | | |
| Census Special Tabulations and Services | 11.005 | |
| Direct Awards: | | |
| Louisiana Tech University | | 4,879 |
| Integrated Ocean Observing System (IOOS) | 11.012 | |
| Through: University of North Carolina at Chapel Hill (#NA10NOS0120063) | | |
| LSU A&M College (Baton Rouge) | | 40,714 |

(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, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF COMMERCE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Economic Development - Technical Assistance | 11.303 | |
| Direct Awards: | | |
| Louisiana Tech University | | $450 |
| Economic Development - District Operational Assistance | 11.306 | |
| Direct Awards: | | |
| Louisiana Tech University | | 104,418 |
| Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) | 11.400 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 507,945 |
| Interjurisdictional Fisheries Act of 1986 | 11.407 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 147,314 |
| Sea Grant Support | 11.417 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 84,960 |
| LSU A&M College (Baton Rouge) | | 2,450,130 |
| Through: Auburn University (NA10OAR4170078) | | |
| LSU A&M College (Baton Rouge) | | 24,265 |
| Through: Colorado State University (NA07OAR4170428) | | |
| Louisiana State University Agricultural Center | | 2,223 |
| Through: Institute for Marine Mammal Studies (NA10OAR4170078) | | |
| LSU A&M College (Baton Rouge) | | 9,222 |
| Through: University of Southern Mississippi (USM-GR03091-R/MG/CSP-08) | | |
| University of New Orleans | | 24,061 |
| Through: University of Alaska Fairbanks (NA06OAR4170013) | | |
| Louisiana State University Agricultural Center | | 18,877 |
| Through: University of Southern Mississippi (NA06OAR4170204) | | |
| LSU A&M College (Baton Rouge) | | 2,086 |
| Through: University of Southern Mississippi (NA07OAR4170510) | | |
| LSU A&M College (Baton Rouge) | | 12,107 |
| Coastal Zone Management Administration Awards | 11.419 | |
| Through: University of New Hampshire (NA06NOS4190167) | | |
| LSU A&M College (Baton Rouge) | | 31,430 |

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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, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF COMMERCE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Climate and Atmospheric Research | 11.431 | |
| Through: University Corporation for Atmospheric Research (UCAR) | | |
| LSU A&M College (Baton Rouge) | | $5,575 |
| Through: University of Oklahoma (#NA08OAR4320886) | | |
| LSU A&M College (Baton Rouge) | | 265,475 |
| National Oceanic and Atmospheric Administration (NOAA) | 11.432 | |
| Cooperative Institutes | | |
| Through: Mississippi State University (#NA06OAR4320264) | | |
| LSU A&M College (Baton Rouge) | | 688,044 |
| Through: University of Oklahoma (#NA08OAR4320904) | | |
| LSU A&M College (Baton Rouge) | | 100,378 |
| Marine Fisheries Initiative | 11.433 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 321,191 |
| Cooperative Fishery Statistics | 11.434 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 1,849,239 |
| Southeast Area Monitoring and Assessment Program | 11.435 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 714,634 |
| Special Oceanic and Atmospheric Projects | 11.460 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 57,203 |
| Habitat Conservation | 11.463 | |
| Direct Awards: | | |
| McNeese State University | | 93,736 |
| Louisiana Universities Marine Consortium | | 483,818 |
| University of New Orleans | | 208,373 |
| Through: The Nature Conservancy | | |
| Louisiana State University Agricultural Center | | 46,815 |
| ARRA-Habitat Conservation | 11.463 | |
| Through: The Nature Conservancy | | |
| Louisiana State University Agricultural Center | | 47,628 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF COMMERCE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Unallied Science Program | 11.472 | |
| Direct Awards: | | |
| Nicholls State University | | $24,149 |
| Department of Wildlife and Fisheries | | 136,971 |
| Through: Rutgers, The State University of New Jersey (#NA09NMF4720183) | | |
| LSU A&M College (Baton Rouge) | | 47,402 |
| Through: North Pacific Research Board (NPRB) | | |
| Louisiana Universities Marine Consortium | | 9,105 |
| Coastal Services Center | 11.473 | |
| Through: Texas A&M Research Foundation (#NA07NOS4730199) | | |
| LSU A&M College (Baton Rouge) | | 26,039 |
| Through: Dauphin Island Sea Lab | | |
| Louisiana Universities Marine Consortium | | 1,381 |
| Through: Texas A&M Research Foundation | | |
| Louisiana Universities Marine Consortium | | 5,327 |
| Fisheries Disaster Relief | 11.477 | |
| Through: Gulf States Marine Fisheries Commission (#NA10NMF4770481) | | |
| LSU A&M College (Baton Rouge) | | 1,676 |
| Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | 11.478 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 355,024 |
| Louisiana Universities Marine Consortium | | 849,832 |
| Through: Texas A&M University (#NA09NOS4780208) | | |
| LSU A&M College (Baton Rouge) | | 22,644 |
| Through: University of Texas at Austin (#NA06NOS47080131) | | |
| LSU A&M College (Baton Rouge) | | 23,306 |
| Through: University of Texas at Austin (#NA09NOS4780179) | | |
| LSU A&M College (Baton Rouge) | | 138,256 |
| Through: University of Southern Mississippi | | |
| Louisiana Universities Marine Consortium | | 12,132 |
| ARRA - Broadband Technology Opportunities Program (BTOP) | 11.557 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | 431,748 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF COMMERCE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Measurement and Engineering Research and Standards | 11.609 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $1,200 |
| Technology Innovation Program (TIP) | 11.616 | |
| Through: ELXSI | | |
| Louisiana Tech University | | 209,207 |
| Congressionally-Identified Projects | 11.617 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 664,739 |
| Sampling for NOAA Mussel Watch Sites in Louisiana: Deepwater Horizon Event | 11.RD.3007-LSU-001 | |
| Through: Consolidated Safety Services | | |
| Louisiana State University Agricultural Center | | 11,731 |
| Intergovernmental Personnel Act Agreement - Daniel Laurent | 11.RD.34930 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 86,882 |
| Assessment of Chemical Hazards Associated With Oil and Hazardous Material | 11.RD.50ABNC200041 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | (19) |
| Assessment of Chemical Hazards Associated With Oil and Hazardous Material | 11.RD.50ABNC200041/TO #1 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 317 |
| Technical Support Services for Assessment of Chemical Hazards Associated with Oil and Hazardous Materials Releases | 11.RD.AB133C-08-CQ-0028/TO #1 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 37,755 |
| Mississippi Canyon 252 Response and Support | 11.RD.AB133C-08-CQ-0028/TO #5 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 237,296 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF COMMERCE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Analysis of Subsurface Samples Related to Deepwater Horizon Gulf Oil Spill | 11.RD.AB133C-08-CQ-0028/TO #6 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $102,730 |
| Continuing Support for the Deepwater Horizon Oil Spill Emergency Response | 11.RD.AB133C-08-CQ-0028/TO #7 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 22,524 |
| Phase 1 Pre-Assessment of Damage to Louisiana Oysters from the Deepwater Horizon | 11.RD.GS-10F-02245 | |
| Through: Industrial Economics, Inc. (Order # DG133C06NC1729) | | |
| University of New Orleans | | 57,726 |
| Development of Economical Methods to Purify Salmon Oil for Human Consumption | 11.RD.unknown | |
| Through: Alaska Fisheries Development Foundation | | |
| Louisiana State University Agricultural Center | | (12) |
| Decision Support to Local Governments in Budget Planning Under Coastal Risk | 11.RD.USM-GR03091-R/MG/CSP-03 | |
| Through: University of Southern Mississippi (#NA07OAR4170510) | | |
| Louisiana State University Agricultural Center | | 3,143 |
| Total Research and Development Cluster | | 11,867,401 |
| **Total U.S. Department of Commerce** | | **$44,463,555** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE** | | |
| Procurement Technical Assistance for Business Firms | 12.002 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | $370,094 |
| Flood Plain Management Service | 12.104 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 33,625 |
| Through: Shaw Environmental and Infrastructure, Inc. | | |
| Southern University and A&M College (Baton Rouge) | | 6,196 |
| Total Flood Plain Management Service | | 39,821 |
| Planning Assistance to States | 12.110 | |
| Direct Awards: | | |
| Executive Department | | 113,947 |
| Payments to States in Lieu of Real Estate Taxes | 12.112 | |
| Direct Awards: | | |
| Department of Treasury | | 127,069 |
| State Memorandum of Agreement Program for the Reimbursement of Technical Services | 12.113 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 70,005 |
| Basic and Applied Scientific Research | 12.300 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 427 |
| Through: Earth Tech, inc | | |
| Southern University and A&M College (Baton Rouge) | | 266,432 |
| Through: Shaw Environmental and Infrastructure, Inc. | | |
| Southern University and A&M College (Baton Rouge) | | 42,510 |
| Through: Tetra Tech, Inc | | |
| Southern University and A&M College (Baton Rouge) | | 127,424 |
| Total Basic and Applied Scientific Research | | 436,793 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| ROTC Language and Culture Training Grants | 12.357 | |
| Through: Institute for International Education | | |
| Southern University and A&M College (Baton Rouge) | | $136,513 |
| Military Construction, National Guard | 12.400 | |
| Direct Awards: | | |
| Department of Military Affairs | | 55,402,359 |
| National Guard Military Operations and Maintenance (O&M) Projects | 12.401 | |
| Direct Awards: | | |
| Department of Military Affairs | | 15,393,171 |
| ARRA-National Guard Military Operations and Maintenance (O&M) Projects | 12.401 | |
| Direct Awards: | | |
| Department of Military Affairs | | 5,186,272 |
| National Guard ChalleNGe Program | 12.404 | |
| Direct Awards: | | |
| Department of Military Affairs | | 17,381,349 |
| Basic Scientific Research | 12.431 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 183,576 |
| Through: North Carolina A&T University | | |
| Southern University and A&M College (Baton Rouge) | | 15,615 |
| Total Basic Scientific Research | | 199,191 |
| Basic, Applied and Advanced Research in Science and Engineering | 12.630 | |
| Through: Tetra Tech EC, Inc. | | |
| Southern University and A&M College (Baton Rouge) | | 291,392 |
| Through: CH2MHill, Inc. (PO909752/PO923644) | | |
| Southern University and A&M College (Baton Rouge) | | 66,621 |
| Through: Academy of Applied Science (#W911NF-10-2-0076) | | |
| LSU A&M College (Baton Rouge) | | 17,600 |
| Total Basic, Applied and Advanced Research in Science and Engineering | | 375,613 |
| Air Force Defense Research Sciences Program | 12.800 | |
| Through: Clarkson Aerospace | | |
| Southern University and A&M College (Baton Rouge) | | 89,173 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Mathematical Sciences Grants Program | 12.901 | |
| Through: Shaw Environmental and Infrastructure, Inc. | | |
| Southern University and A&M College (Baton Rouge) | | $4,252 |
| Schools and Roads/Sale of Timber | 12.10 USC.2665 | |
| Direct Awards: | | |
| Department of Treasury | | 15,043 |
| Louisiana Junior Science and Humanities Symposium 2009-2010 | 12.35602 | |
| Through: Academy of Applied Science (#W911NF-04-1-0001) | | |
| LSU A&M College (Baton Rouge) | | (339) |
| Navy Junior Reserve Officers Training Corps (NJROTC) | 12.DODFMR 1205.13 | |
| Through: Naval Services Training Command | | |
| Department of Education-Recovery School District | | 77,963 |
| Army Junior Reserve Officers Training Corps (AJROTC) | 12.DODFMR 1205.13 | |
| Through: US Army JROTC | | |
| Department of Education-Recovery School District | | 154,950 |
| Joint Readiness Training Center | 12.MIPR0ADATTG003 | |
| Direct Awards: | | |
| Department of Military Affairs | | 259,995 |
| ROTC Chinese and Arabic Language Culture Project for the National Security Education Program | 12.U634003-LSU | |
| Through: Institute of International Education (#W9137B-07-0064 LSU) | | |
| LSU A&M College (Baton Rouge) | | 24,410 |
| SHAW LAAP | 12.unknown | |
| Through: EMAssist Inc | | |
| Southern University and A&M College (Baton Rouge) | | 6,657 |
| Through: Shaw Environmental and Infrastructure, Inc. | | |
| Southern University and A&M College (Baton Rouge) | | 128,669 |
| Total SHAW LAAP | | 135,326 |
| Blinded Veterans & Warriors | 12.W911QY-09-C-0116 | |
| Direct Awards: | | |
| Louisiana Tech University | | 20,101 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Entrainment of Fish Species by Water Diversions in the Lower Mississippi River | 12.W912HZ-09-C-0074 | |
| Direct Awards: | | |
| Nicholls State University | | $58,046 |
| Real-Time Kinematic Global Positioning Service for LA | 12.W912P8-09-T0143 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 79,961 |
| Research and Development Cluster: | | |
| Flood Plain Management Services | 12.104 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 1,000 |
| Planning Assistance to States | 12.110 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 58,222 |
| Collaborative Research and Development | 12.114 | |
| Direct Awards: | | |
| Louisiana Universities Marine Consortium | | 132,833 |
| Through: EYAK Technology | | |
| Louisiana Universities Marine Consortium | | 13,230 |
| Basic and Applied Scientific Research | 12.300 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 560,101 |
| Southern University and A&M College (Baton Rouge) | | 463,873 |
| University of Louisiana at Lafayette | | 6,880 |
| University of New Orleans | | 1,764,959 |
| Through: Amethyst Research Corporation | | |
| University of Louisiana at Lafayette | | 69,409 |
| Through: CFD Research Corporation | | |
| Louisiana Tech University | | 11,693 |
| Through: Mississippi State University (#N00173-09-2-C901) | | |
| LSU A&M College (Baton Rouge) | | 20,896 |
| Through: University of Mississippi (Sub #08-09-028) | | |
| University of New Orleans | | 9,842 |
| Through: Penn State | | |
| Louisiana Tech University | | 20,998 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Basic Scientific Research - Combating Weapons of Mass Destruction | 12.351 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $111,592 |
| University of New Orleans | | 29,174 |
| Research on Chemical and Biological Defense | 12.360 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 310,535 |
| Military Medical Research and Development | 12.420 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 65,772 |
| LSU Pennington Biomedical Research Center | | 1,283,099 |
| LSUHSC - New Orleans | | 106,552 |
| LSUHSC - Shreveport | | 670,295 |
| Southern University and A&M College (Baton Rouge) | | 396,289 |
| University of Louisiana at Monroe | | 16,434 |
| Through: Mary Bird Perkins Cancer Center (#W81XWH-10-1-0005) | | |
| LSU A&M College (Baton Rouge) | | 108,047 |
| Through: H M Jackson Foundation for the Advancement of Military Medicine, Inc. | | |
| LSUHSC - Shreveport | | (138) |
| Through: Southern University at New Orleans | | |
| LSUHSC - New Orleans | | 273,156 |
| Through: University of Rochester, NY | | |
| LSUHSC - Shreveport | | 68 |
| Through: University of North Carolina | | |
| LSUHSC - New Orleans | | 148,919 |
| Basic Scientific Research | 12.431 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 8,965 |
| LSU A&M College (Baton Rouge) | | 71,816 |
| University of New Orleans | | 65,860 |
| Through: Tulane University (Sub TUL-596-09/10) | | |
| University of New Orleans | | 56,571 |
| Through: University of Illinois at Urbana-Champaign (#W911NF-05-1-0397) | | |
| LSU A&M College (Baton Rouge) | | (11,686) |
| Through: University of Rochester (W911NF-05-1-0197) | | |
| LSU A&M College (Baton Rouge) | | 31,710 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| ARRA - Basic Scientific Research | 12.431 | |
| Through: Tulane University | | |
| LSUHSC - New Orleans | | $200,834 |
| Basic, Applied and Advanced Research in Science and Engineering | 12.630 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 233,824 |
| Louisiana Tech University | | 61,549 |
| Southern University and A&M College (Baton Rouge) | | 72,815 |
| University of New Orleans | | 10,745 |
| Science, Technology, Engineering and Mathematics (STEM) | 12.631 | |
| Educational Program: Science, Mathematics and Research for Transformation (SMART) | | |
| Through: ASEE | | |
| Louisiana Tech University | | 11,535 |
| Air Force Defense Research Sciences Program | 12.800 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 410,235 |
| Louisiana Tech University | | 1,832,076 |
| University of Louisiana at Lafayette | | 262,931 |
| Through: Clarkson Aerospace Corporation | | |
| Grambling State University | | 167,079 |
| Through: Clarkson Aerospace Corporation | | |
| Louisiana Tech University | | 207,921 |
| Through: Radiance Technologies (#07S-0782) | | |
| Louisiana Tech University | | 55,258 |
| Mathematical Sciences Grants Program | 12.901 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 111,936 |
| Information Security Grant Program | 12.902 | |
| Direct Awards: | | |
| Louisiana Tech University | | 201,102 |
| University of New Orleans | | 74,930 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Research and Technology Development | 12.910 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $59,426 |
| Louisiana Tech University | | 3,700 |
| University of New Orleans | | 2,158,834 |
| Volume Protection Phase II | 12.09S-1381 | |
| Through: Radiance Technologies (#09S-1381) | | |
| Louisiana Tech University | | 198,204 |
| Multiscale Modeling of Thermal Transports in Nanocomposites | 12.09-S587-070-01-C1 | |
| Through: Universal Technology Corporation (#09-S587-070-01-C1) | | |
| Louisiana Tech University | | 39,231 |
| AMCOM Express Technical Domain | 12.10S-2417 | |
| Through: Radiance Technologies | | |
| Louisiana Tech University | | 199,885 |
| Phase II Capacitative Fabric | 12.10S-2873 | |
| Through: Radiance Technologies | | |
| Louisiana Tech University | | 19,614 |
| Simulation of CO2 Capture Ionic | 12.119125 | |
| Through: Pacific Northwest National Lab (#119125) | | |
| Louisiana Tech University | | 16,774 |
| Loxahatchee Refuge | 12.401819P594 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 12,705 |
| Defense Advanced Research Projects Agency | 12.FA8750-10-C-0171 | |
| Through: Charles Rivers Analytics | | |
| University of Louisiana at Lafayette | | 196,046 |
| Remote Suspect ID | 12.LTU-09-C-0191-01 | |
| Through: Assured Information Systems | | |
| Louisiana Tech University | | 401,643 |
| App of Urban ISR | 12.N68335-10-C0221 | |
| Through: Aechelon Technologies, Inc. | | |
| University of Louisiana at Lafayette | | 21,575 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| A Robust Hybrid I/O Storage Hierarch for Future High-End Computer Systems | 12.RD.21897 | |
| Through: University of Delaware (#H98230-08-C-0374) | | |
| LSU A&M College (Baton Rouge) | | $64,089 |
| Multi-Scale Constrained Free Energy Modeling for Damage Initiation | 12.RD.35335 | |
| Through: Global Engineering & Materials, Inc. (#FA9550-10-C-0100) | | |
| LSU A&M College (Baton Rouge) | | 34,753 |
| Quantum Key Distribution, Design, and Theory | 12.RD.35415 | |
| Through: Mathsense Analytics (#FA9550-10-C-0081) | | |
| LSU A&M College (Baton Rouge) | | 30,000 |
| Velocity Data for IHNC at Seabrook RR Bridge | 12.RD.36231 | |
| Through: Evans-Hamilton, Inc. (#W912HZ-05-D-0008) | | |
| LSU A&M College (Baton Rouge) | | 33,270 |
| SBIR: Detection, Classification, and Determination of Intent of Hidden Node | 12.RD.37505 | |
| Through: Bascom Hunter (#FA865011M1131) | | |
| LSU A&M College (Baton Rouge) | | 7,500 |
| CHASM: Challenge Problems and Scalable Metrics | 12.RD.D6269-S1 | |
| Through: Georgia Institute of Technology (#HR0011-10-C-0145) | | |
| LSU A&M College (Baton Rouge) | | 113,000 |
| Hypervelocity Impact Gauge Mitigation and Wear Prediction | 12.RD.FA8601-09-P-0373 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 21,000 |
| Dynamic Adaptive Execution Model for High Productivity Computing | 12.RD.H98230-08-C-0269/R3-07-0202 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 7,764 |
| Sensors Research | 12.RD.LSU 09-S567-0010-02-C2 | |
| Through: Clarkson Aerospace Corporation (#FA8650-05-D-1912) | | |
| LSU A&M College (Baton Rouge) | | 208,894 |
| Radio Frequency and Electro-optical Sensors (Interrupted-in-Time) | 12.RD.LSU 10-S567-0017-02-C2 | |
| Through: Clarkson Aerospace Corporation (#FA8650-05-D-1912) | | |
| LSU A&M College (Baton Rouge) | | 98,636 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Naval Education Engineering Consortium (NEEC) | 12.RD.N65540-10-C-0003 | |
| Through: University of Michigan (Sub #3001511565) | | |
| University of New Orleans | | $39,254 |
| Space and Naval Warfare System Center-New Orleans | 12.RD.N69250-08-D-0302 | |
| Direct Awards: | | |
| University of New Orleans | | 5,456,500 |
| PDA-GIS: Integrating Mobile Mapping into Environmental Bioterrorism Detection | 12.RD.P010028958 | |
| Through: Science Applications International Corporation | | |
| LSU A&M College (Baton Rouge) | | 8,260 |
| Algorithms for Indexing Videos | 12.RD.SC-0815W-54 | |
| Through: Schafer Corporation (#N00178-08-D-5571) | | |
| LSU A&M College (Baton Rouge) | | 10,000 |
| Hydrological Processes Controlling Water Quality and Wetland Forest Product | 12.RD.UNKNOWN | |
| Through: Jesco Environmental & Geotechnical Services | | |
| Louisiana State University Agricultural Center | | 58,688 |
| ARRA - Hydrological Processes Controlling Water Quality and Wetland Forest Product | 12.RD.UNKNOWN | |
| Through: Jesco Environmental & Geotechnical Services | | |
| Louisiana State University Agricultural Center | | 37,221 |
| Indicators of Nutrient Limitation and Flood Stress in Bald Cypress Leaf | 12.RD.UNKNOWN | |
| Through: Jesco Environmental & Geotechnical Services | | |
| Louisiana State University Agricultural Center | | 58,030 |
| ARRA - Indicators of Nutrient Limitation and Flood Stress in Bald Cypress Leaf | 12.RD.UNKNOWN | |
| Through: Jesco Environmental & Geotechnical Services | | |
| Louisiana State University Agricultural Center | | 43,826 |
| Pre- and Post-Project Monitoring of Water Quality, Habitat, and Fish Communities | 12.RD.UNKNOWN | |
| Through: Jesco Environmental & Geotechnical Services | | |
| Louisiana State University Agricultural Center | | 173,099 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| ARRA - Pre- and Post-Project Monitoring of Water Quality, Habitat, and Fish Communities | 12.RD.UNKNOWN | |
| Through: Jesco Environmental & Geotechnical Services | | |
| Louisiana State University Agricultural Center | | $109,695 |
| Military Nutrition Research: Four Tasks to Address Personnel Readiness and Warfighter Performance | 12.RD.W81XWH-05-2-0081 | |
| Direct Awards: | | |
| LSU Pennington Biomedical Research Center | | 1,830,604 |
| Compact Night Vision Focal Plane Array Cooling using FlexTEC High-Ztape: Nanomaterials Synthesis and Measurement | 12.RD.W909MY-09-C-0004 | |
| Through: Nanohmics, Inc. (Nan0888-FlexTEC) | | |
| University of New Orleans | | 110,473 |
| Saliva Samples for Cortisol and Caffeine | 12.RD.W911QY-11-P-0055 | |
| Direct Awards: | | |
| LSU Pennington Biomedical Research Center | | 27,396 |
| Integration of Adaptive Hydraulics Model and Ecopath With Ecosim | 12.RD.W912HZ-10-2-0031 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 34,157 |
| Strong Scaling for Computational Fluid Dynamics | 12.RD.W912HZ-10-C-0081 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 110,000 |
| Microbial Indicators of Wetland Restoration | 12.RD.W912HZ-11-2-0016 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 17,258 |
| Review of Generation and Detection of HFGW | 12.RD.W91CRB-10-P-0140 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 6,581 |
| COE-Internet Tool Development | 12.unknown | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 76,500 |
| Luminescent Ammunition | 12.W15QKN-10-9-0001 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 240,250 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF DEFENSE (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| 3rd Generation Omni-Directional Treadmill | 12.W911NF-07-2-0025 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | $284,370 |
| TNT, 4A-DNT, 2A-DNT, 24-DNT, and 26-DNT Toxicity in Rats | 12.W912HZ-08-C-0017 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | 12,524 |
| Topological Features and Dynamics of Gene Flow Networks | 12.W912HZ-09-2-0003 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 53,638 |
| Wetland Plants | 12.W912HZ-10-2-0005 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 47,770 |
| Ranking Habitat Parcels | 12.W912HZ-10-2-0034 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 15,000 |
| Sediment Transport | 12.W912HZ-10-P-0089 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 22,581 |
| Army Corps of Engineers - Mississippi River Gulf Outlet Ecosystem Restoration Study | 12.W912P8-09-C-0111 | |
| Direct Awards: | | |
| University of New Orleans | | 125,000 |
| Total Research and Development Cluster | | 23,746,954 |
| **Total U.S. Department of Defense** | | **$119,898,032** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** | | |
| Emergency Shelter Grants Program | 14.231 | |
| Direct Awards: | | |
| Department of Children and Family Services | | $1,850,990 |
| Supportive Housing Program | 14.235 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 141,606 |
| Shelter Plus Care | 14.238 | |
| Direct Awards: | | |
| Executive Department | | 6,519,486 |
| Metropolitan Human Services District | | 1,009,951 |
| Total Shelter Plus Care | | 7,529,437 |
| Housing Opportunities for Persons with AIDS | 14.241 | |
| Direct Awards: | | |
| Office of Public Health | | 1,070,230 |
| ARRA-Homeless Prevention and Rapid Re-Housing Program Technical Assistance | 14.262 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 7,703,587 |
| Fair Housing Assistance Program - State and Local | 14.401 | |
| Direct Awards: | | |
| Department of Justice | | 339,187 |
| Community Outreach Partnership Center Program | 14.511 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 32 |
| Historically Black Colleges and Universities Program | 14.520 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 278,192 |
| Southern University at New Orleans | | 41,950 |
| Southern University at Shreveport-Bossier City | | 304,208 |
| Total Historically Black Colleges and Universities Program | | 624,350 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)** | | |
| LSU Tiger Habitat-Education Center Project | 14.19183 | |
| Through: Audubon Nature Institute (#B-04-SP-LA-0295) | | |
| LSU A&M College (Baton Rouge) | | $52,000 |
| CJ Peete Hope VI | 14.LA-48-URD-001-I107 | |
| Through: Housing Authority of New Orleans | | |
| Southern University at New Orleans | | 32,001 |
| Recovery Workforce Training Program | 14.PL 109-148/CFR 570.201 (o) | |
| Direct Awards: | | |
| Northshore Technical College | | 167,963 |
| Committee of 100 Sub-Contract | 14.UNKNOWN | |
| Through: Committee of 100 for Economic Development, Inc. | | |
| LSU A&M College (Baton Rouge) | | 3,879 |
| CDBG - State-Administered CDBG Cluster: | | |
| Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228 | |
| Direct Awards: | | |
| Executive Department | | 953,710,394 |
| ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded) | 14.255 | |
| Direct Awards: | | |
| Executive Department | | 5,451,056 |
| Total CDBG - State-Administered CDBG Cluster | | 959,161,450 |
| Housing Voucher Cluster: | | |
| Section 8 Housing Choice Vouchers | 14.871 | |
| Direct Awards: | | |
| Executive Department | | 9,868,951 |
| Total Housing Voucher Cluster | | 9,868,951 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)** | | |
| Research and Development Cluster: | | |
| Burden of Disease and Etiology of Arbovirus Infections in Guinea, West Africa | 14.RD.TUL-HSC-184-09/10 | |
| Through: Tulane University Health Sciences Center | | |
| LSU A&M College (Baton Rouge) | | ($10,479) |
| Total Research and Development Cluster | | (10,479) |
| **Total U.S. Department of Housing and Urban Development** | | **$988,535,184** |
| **U.S. DEPARTMENT OF THE INTERIOR** | | |
| Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining | 15.250 | |
| Direct Awards: | | |
| Department of Natural Resources | | $156,317 |
| Abandoned Mine Land Reclamation (AMLR) Program | 15.252 | |
| Direct Awards: | | |
| Department of Natural Resources | | 103,367 |
| Minerals Management Service (MMS) Environmental Studies Program (ESP) | 15.423 | |
| Direct Awards: | | |
| University of New Orleans | | 112,779 |
| Marine Minerals Activities | 15.424 | |
| Direct Awards: | | |
| Department of Natural Resources | | 72,192 |
| Coastal Impact Assistance Program (CIAP) | 15.426 | |
| Direct Awards: | | |
| Department of Natural Resources | | 35,976,734 |
| Fish and Wildlife Management Assistance | 15.608 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 17,899 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF THE INTERIOR (CONT.)** | | |
| Coastal Wetlands Planning, Protection and Restoration Act | 15.614 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | $93,309 |
| Clean Vessel Act | 15.616 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 102,248 |
| Conservation Grants Private Stewardship for Imperiled Species | 15.632 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 82,084 |
| U.S. Geological Survey - Research and Data Collection | 15.808 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 90,000 |
| Through: Tulane University (#G09AC00329) | | |
| Nicholls State University | | 7,581 |
| Through: Tulane University (LEAG) | | |
| Louisiana Universities Marine Consortium | | 17,078 |
| Total U.S. Geological Survey - Research and Data Collection | | 114,659 |
| National Spatial Data Infrastructure Cooperative Agreements Program | 15.809 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 1,588 |
| Historic Preservation Fund Grants-in-Aid | 15.904 | |
| Direct Awards: | | |
| Department of Culture, Recreation and Tourism | | 1,415,545 |
| Outdoor Recreation - Acquisitions, Development and Planning | 15.916 | |
| Direct Awards: | | |
| Department of Culture, Recreation and Tourism | | 655,503 |
| National Center for Preservation Technology and Training | 15.923 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | 1,598 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF THE INTERIOR (CONT.)** | | |
| Cooperative Agreements with National Park Service | 15.2005-02 | |
| Direct Awards: | | |
| Northwestern State University | | $27,577 |
| Cooperative Agreements with National Park Service | 15.2005-05 | |
| Direct Awards: | | |
| Northwestern State University | | 29,715 |
| Atchafalaya National Heritage Area | 15.CAH5041-08-0010 | |
| Direct Awards: | | |
| Department of Culture, Recreation and Tourism | | 27,190 |
| U.S. Geological Survey | 15.G07PC9162 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 30,069 |
| USGS NSDI Partnership Program Structures Stewardship Agreement | 15.G09PX02464 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 16,667 |
| USGS NSDI Partnership Program Structures Stewardship Agreement | 15.G10PX02266 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 12,470 |
| LAGIC ROI Workshop-GIS Services in Louisiana State Government | 15.G10PX02418 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 9,646 |
| Cooperative Agreements with National Park Service | 15.G572010001 | |
| Direct Awards: | | |
| Northwestern State University | | 39,964 |
| Cooperative Agreements with National Park Service | 15.GA225510014 | |
| Direct Awards: | | |
| Northwestern State University | | 30,152 |
| Cooperative Agreements with National Park Service | 15.H2210050410 | |
| Direct Awards: | | |
| Northwestern State University | | 268,043 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF THE INTERIOR (CONT.)** | | |
| Cooperative Agreements with National Park Service | 15.H2210100307 | |
| Direct Awards: | | |
| Northwestern State University | | $270,521 |
| Career Development | 15.UNKNOWN | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 5,000 |
| Fish and Wildlife Cluster: | | |
| Sport Fish Restoration Program | 15.605 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 6,493,299 |
| Wildlife Restoration and Basic Hunter Education | 15.611 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 7,562,494 |
| Total Fish and Wildlife Cluster | | 14,055,793 |
| Research and Development Cluster: | | |
| Louisiana State University Coastal Marine Institute (CMI) | 15.422 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 1,048,029 |
| Louisiana State University Agricultural Center | | 184,036 |
| Louisiana Universities Marine Consortium | | 71,462 |
| Minerals Management Service (MMS) | 15.423 | |
| Environmental Studies Program (ESP) | | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 3,570 |
| LSU A&M College (Baton Rouge) | | 192,477 |
| Fish and Wildlife Management Assistance | 15.608 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 38,527 |
| University of New Orleans | | 30,493 |
| Cooperative Endangered Species Conservation Fund | 15.615 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 213,241 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF THE INTERIOR (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| North American Wetlands Conservation Fund | 15.623 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | $1,853,806 |
| Wildlife Conservation and Restoration | 15.625 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 25 |
| Enhanced Hunter Education and Safety Program | 15.626 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 1,611,992 |
| Conservation Grants Private Stewardship for Imperiled Species | 15.632 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 88,983 |
| Landowner Incentive Program | 15.633 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 115,273 |
| State Wildlife Grants | 15.634 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 891,495 |
| Through: Wildlife Management Institute | | |
| Department of Wildlife and Fisheries | | 21,603 |
| Migratory Bird Joint Ventures | 15.637 | |
| Through: Ducks Unlimited, Inc. (201814J870) | | |
| Louisiana State University Agricultural Center | | 7,378 |
| Marine Turtle Conservation Fund | 15.645 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 62,183 |
| Service Training and Technical Assistance (Generic Training) | 15.649 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 18,818 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF THE INTERIOR (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Research Grants (Generic) | 15.650 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | $16,081 |
| Department of Wildlife and Fisheries | | 5,125 |
| Endangered Species-Candidate Conservation Action Funds | 15.660 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 20,666 |
| Assistance to State Water Resources Research Institutes | 15.805 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 200,457 |
| Louisiana Universities Marine Consortium | | 181,853 |
| U.S. Geological Survey - Research and Data Collection | 15.808 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 49,454 |
| Louisiana State University Agricultural Center | | 226 |
| University of Louisiana at Lafayette | | 235,452 |
| University of New Orleans | | 201,909 |
| National Cooperative Geologic Mapping Program | 15.810 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 140,939 |
| Cooperative Research Units Program | 15.812 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 164,227 |
| National Geological and Geophysical Data Preservation Program | 15.814 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 27,961 |
| Energy Cooperatives to Support the National Coal Resources Data System (NCRDS) | 15.819 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 14,735 |
| University of Louisiana at Lafayette | | 9,588 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF THE INTERIOR (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| U.S. Geological Survey | 15.08HQGR0157 | |
| Through: Montana State University (#AV08-LA01) | | |
| University of Louisiana at Lafayette | | $30,814 |
| Molicy Unit Tree Research | 15.42651A0111 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | 1,204 |
| U.S. Geological Survey - National Wetlands Research Center Interns | 15.99CRBA0001 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 86,679 |
| National Park Service - Interns | 15.9H500070440 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 2,420 |
| Exploration and Study of Coral Communities of Mid-Atlantic Deep-Water Canyons | 15.M10PC00100 | |
| Through: CSA International, Inc. (#2314) | | |
| University of Louisiana at Lafayette | | 637 |
| Evaluating and Collecting Acid Precipitation | 15.RD.06HQSA0031 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 1,550 |
| World Café Exercise and Report | 15.RD.2011-01 | |
| Through: University of Oklahoma (#20181AM051) | | |
| LSU A&M College (Baton Rouge) | | 3,990 |
| Deepwater Program: Exploration and Research of Northern Gulf of Mexico | 15.RD.33789 | |
| Through: TDI-Brooks International (#M08PC20038) | | |
| LSU A&M College (Baton Rouge) | | 56,143 |
| Time Critical Feasibility Study to Estimate Carcass Detection in Priority | 15.RD.40181AM727 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 43,227 |
| Sonoma Tech CSI 6 Equipment Install | 15.RD.908059 | |
| Through: Sonoma Technology Inc (#M08PC20057) | | |
| LSU A&M College (Baton Rouge) | | 78,494 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF THE INTERIOR (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Waterfowl Study (#10) | 15.RD.F11PC00072 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $536,001 |
| Advancing Techniques for Rapid Documentation of Heritage Resources | 15.RD.H2210070290/J2210090396/TO#2 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 2,848 |
| Conduct Research and Produce a Report on Latin American Immigrants in South | 15.RD.H5000070410/J7530100052 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 23,839 |
| Deep-Water Coral Distribution and Abundance on Active Offshore Oil and Gas Platforms | 15.RD.M08AC12865 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 22,359 |
| Characteristics, Behavior, and Response Effectiveness of Spilled Dielectric Fluids | 15.RD.M09PC00002 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 37,030 |
| Total Research and Development Cluster | | 8,649,299 |
| **Total U.S. Department of Interior** | | **$62,377,928** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE** | | |
| Asset Forfeiture | 16.000 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | $598,371 |
| Sexual Assault Services Formula Program | 16.017 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 259,310 |
| Prisoner Reentry Initiative Demonstration (Offender Reentry) | 16.202 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Corrections Services | | 153,725 |
| Services for Trafficking Victims | 16.320 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 2,975,267 |
| Through: City of New Orleans | | |
| LSUHSC - New Orleans | | 39,976 |
| Total Services for Trafficking Victims | | 3,015,243 |
| Juvenile Accountability Block Grants | 16.523 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 800,097 |
| Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | 16.525 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | 73,881 |
| Juvenile Justice and Delinquency Prevention - Allocation to States | 16.540 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 854,648 |
| Part E-Developing, Testing, and Demonstrating Promising New Programs | 16.541 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Youth Services | | 71,078 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE (CONT.)** | | |
| Missing Children's Assistance | 16.543 | |
| Direct Awards: | | |
| Department of Justice | | $180,815 |
| Title V-Delinquency Prevention Program | 16.548 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 38,271 |
| State Justice Statistics Program for Statistical Analysis Centers | 16.550 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 65,481 |
| National Criminal History Improvement Program (NCHIP) | 16.554 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 170,434 |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 | |
| Direct Awards: | | |
| Department of Justice | | 582,430 |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 345,187 |
| Total National Institute of Justice Research, Evaluation, and Development Project Grants | | 927,617 |
| Crime Victim Assistance | 16.575 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 2,587,982 |
| Crime Victim Compensation | 16.576 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 1,270,926 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE (CONT.)** | | |
| Edward Byrne Memorial Formula Grant Program | 16.579 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | $452,886 |
| Violence Against Women Formula Grants | 16.588 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 2,363,632 |
| ARRA - Violence Against Women Formula Grants | 16.588 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 1,134,692 |
| Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program | 16.589 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 71,311 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 529,389 |
| Residential Substance Abuse Treatment for State Prisoners | 16.593 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 445,950 |
| Corrections - Training and Staff Development | 16.601 | |
| Direct Awards: | | |
| Central Louisiana Technical College | | 19,320 |
| Corrections - Research and Evaluation and Policy Formulation | 16.602 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Youth Services | | 187,132 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE (CONT.)** | | |
| State Criminal Alien Assistance Program | 16.606 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Corrections | | $175,495 |
| Bulletproof Vest Partnership Program | 16.607 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 20,602 |
| Project Safe Neighborhoods | 16.609 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 109,666 |
| Public Safety Partnership and Community Policing Grants | 16.710 | |
| Direct Awards: | | |
| Northwestern State University | | 26,274 |
| Department of Public Safety and Corrections - Public Safety Services | | 29,717 |
| Total Public Safety Partnership and Community Policing Grants | | 55,991 |
| ARRA - Public Safety Partnership and Community Policing Grants | 16.710 | |
| Through: Ouachita Parish Sheriff's Office | | |
| University of Louisiana at Monroe | | 3,945 |
| Juvenile Mentoring Program | 16.726 | |
| Direct Awards: | | |
| Northshore Technical College | | 42,524 |
| Through: National 4-H Council | | |
| Louisiana State University Agricultural Center | | 11,205 |
| Southern University - Agriculture Center | | 14,657 |
| Through: Institute for Educational Leadership | | |
| LSUHSC - New Orleans | | 85,365 |
| Total Juvenile Mentoring Program | | 153,751 |
| Enforcing Underage Drinking Laws Program | 16.727 | |
| Direct Awards: | | |
| Department of Revenue | | 373,225 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE (CONT.)** | | |
| Statewide Automated Victim Information Notification (SAVIN) Program | 16.740 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | $74,924 |
| Forensic DNA Backlog Reduction Program | 16.741 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 1,106,615 |
| Anti-Gang Initiative | 16.744 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 41,265 |
| Capital Case Litigation | 16.746 | |
| Direct Awards: | | |
| Louisiana Public Defender Board | | 163,478 |
| Support for Adam Walsh Act Implementation Grant Program | 16.750 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 73,831 |
| Congressionally Recommended | 16.753 | |
| Direct Awards: | | |
| Grambling State University | | 133,073 |
| ARRA - Recovery Act - Internet Crimes Against Children Task Force Program (ICAC) | 16.800 | |
| Direct Awards: | | |
| Department of Justice | | 255,775 |
| ARRA - Recovery Act - State Victim Assistance Formula Grant Program | 16.801 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 185,420 |
| John R. Justice Prosecutors and Defenders Incentive Act | 16.816 | |
| Direct Awards: | | |
| Office of Student Financial Assistance | | 7,106 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE (CONT.)** | | |
| National Center for Disaster Fraud (NCDF)-RATB | 16.20087 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $172,367 |
| ARRA - National Center for Disaster Fraud (NCDF)-RATB | 16.20087 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 56,692 |
| Office of the Federal Detention Trustee (OFDT) | 16.35079 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 133,278 |
| Infragard Phase XI | 16.36283 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 694,549 |
| Federal Bureau of Investigation | | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | 16.1D-NO-A65645 | 6,912 |
| Department of Public Safety and Corrections - Public Safety Services | 16.62F-NO-A71664 | 3,353 |
| Department of Public Safety and Corrections - Public Safety Services | 16.81D-NO-C70491 | 11,534 |
| Department of Public Safety and Corrections - Public Safety Services | 16.88A-NO-C72868 | 4,420 |
| Department of Public Safety and Corrections - Public Safety Services | 16.I66E-NO-54661 | 20,557 |
| Department of Public Safety and Corrections - Public Safety Services | 16.NO-A71664-LSP | 1,183 |
| Department of Public Safety and Corrections - Public Safety Services | 16.unknown | 15,665 |
| Total Federal Bureau of Investigation | | 63,624 |
| Law Enforcement Online (LEO) Infragard IX | 16.6869/33583 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 89,727 |
| LEO - Operations and Maintenance FY 2008-Phase XIV | 16.6968/33351 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 544,226 |
| Infragard Phase X | 16.6968/34841 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 650,777 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE (CONT.)** | | |
| LEO O&M Phase XV | 16.6968/34883 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $2,115,921 |
| Law Enforcement Online (LEO) FBI.Gov Content Management | 16.6968/34936 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 9,322 |
| LEO - Phase XVI | 16.6968/36289 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 4,354,222 |
| FBI.gov - Year 2 | 16.6968/36291 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 187,619 |
| ARRA-National Center for Disaster Fraud-RATB | 16.K011044 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 158,326 |
| National Center for Disaster Fraud-DOJ | 16.K011071 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 157,025 |
| National Center for Disaster Fraud-DHS-OIG | 16.K011090 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 151,446 |
| National Center for Disaster Fraud-DHS-OIG Hotline | 16.K011821 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 45,926 |
| National Center for Disaster Fraud-FHFA/OIG | 16.K012291 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 11,329 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE (CONT.)** | | |
| Drug Enforcement Administration | | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | 16.KB-10-0030 | $3,429 |
| Department of Public Safety and Corrections - Public Safety Services | 16.SE-LAE-0269 | 24,821 |
| Department of Public Safety and Corrections - Public Safety Services | 16.SE-LAE-247H | 3,114 |
| Department of Public Safety and Corrections - Public Safety Services | 16.SE-LAW-047H | 1,266 |
| Department of Public Safety and Corrections - Public Safety Services | 16.SE-LAW-048H | 408 |
| Department of Public Safety and Corrections - Public Safety Services | 16.SE-LAW-130h | 238 |
| Department of Public Safety and Corrections - Public Safety Services | 16.SE-LAW-132h | 14,705 |
| Total Drug Enforcement Administration | | 47,981 |
| Bureau of Alcohol, Tobacco, Firearms, and Explosives | 16.unknown | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 3,890 |
| Drug Enforcement Administration | 16.unknown | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 558,565 |
| U.S. Marshal Service | 16.unknown | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 63,142 |
| JAG Program Cluster: | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 6,202,671 |
| ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories | 16.803 | |
| Direct Awards: | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | 7,486,686 |
| Total JAG Program Cluster | | 13,689,357 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE (CONT.)** | | |
| Research and Development Cluster: | | |
| Part E-Developing, Testing, and Demonstrating Promising New Programs | 16.541 | |
| Through: University of California-Irvine (Sub #2010-2534) | | |
| University of New Orleans | | $990 |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 15,155 |
| Tools for Improving the Quality of Aged, Degraded, Damaged or Otherwise | 16.RD.276K673 | |
| Through: University of Wisconsin-Madison (#2010-DN-BX-K190) | | |
| LSU A&M College (Baton Rouge) | | 48,355 |
| US v IMC Phosphates Company (DJ File #90-7-1-08388)-Phase 1 | 16.RD.DJJ-10W-ENR01-0233 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 26,903 |
| Total Research and Development Cluster | | 91,403 |
| **Total U.S. Department of Justice** | | **$43,257,067** |
| **U.S. DEPARTMENT OF LABOR** | | |
| Labor Force Statistics | 17.002 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | $1,220,307 |
| Compensation and Working Conditions | 17.005 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 130,518 |
| Unemployment Insurance | 17.225 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 542,509,477 |
| ARRA - Unemployment Insurance | 17.225 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 253,713,402 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF LABOR (CONT.)** | | |
| Senior Community Service Employment Program | 17.235 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | $1,839,195 |
| Through: The National Council on the Aging, Inc. | | |
| University of Louisiana at Monroe | | 1,187,204 |
| Total Senior Community Service Employment Program | | 3,026,399 |
| Trade Adjustment Assistance | 17.245 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 2,512,025 |
| WIA Pilots, Demonstrations, and Research Projects | 17.261 | |
| Direct Awards: | | |
| Southern University at Shreveport-Bossier City | | 42,242 |
| Louisiana Delta Community College | | 15,002 |
| Louisiana Workforce Commission | | 16,277 |
| Total WIA Pilots, Demonstrations, and Research Projects | | 73,521 |
| Work Incentive Grants | 17.266 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 102,677 |
| H-1B Job Training Grants | 17.268 | |
| Direct Awards: | | |
| Acadiana Technical College | | 439,662 |
| Community Based Job Training Grants | 17.269 | |
| Direct Awards: | | |
| Louisiana Delta Community College | | 131,367 |
| Work Opportunity Tax Credit Program (WOTC) | 17.271 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 409,575 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF LABOR (CONT.)** | | |
| Temporary Labor Certification for Foreign Workers | 17.273 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | $108,559 |
| Youthbuild | 17.274 | |
| Direct Awards: | | |
| Louisiana Delta Community College | | 411,344 |
| Northshore Technical College | | 445,845 |
| Total Youthbuild | | 857,189 |
| Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors | 17.275 | |
| Direct Awards: | | |
| Southern University at Shreveport-Bossier City | | 808,206 |
| Louisiana Workforce Commission | | 1,403,414 |
| Total Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors | | 2,211,620 |
| ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors | 17.275 | |
| Direct Awards: | | |
| Acadiana Technical College | | 800,738 |
| Consultation Agreements | 17.504 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 801,530 |
| Mine Health and Safety Education and Training | 17.602 | |
| Direct Awards: | | |
| Northshore Technical College | | 78,932 |
| WIA Dislocated Worker National Reserve - Technical Assistance and Training | 17.999 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 7,497 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF LABOR (CONT.)** | | |
| Employment Service Cluster: | | |
| Employment Service/Wagner-Peyser Funded Activities | 17.207 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | $7,506,402 |
| ARRA - Employment Service/Wagner-Peyser Funded Activities | 17.207 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 4,199,959 |
| Disabled Veterans' Outreach Program (DVOP) | 17.801 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 985,645 |
| Local Veterans' Employment Representative Program | 17.804 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 961,717 |
| Total Employment Service Cluster | | 13,653,723 |
| Research and Development Cluster: | | |
| WIA Pilots, Demonstrations, and Research Projects | 17.261 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 135,636 |
| Total Research and Development Cluster | | 135,636 |
| WIA Cluster: | | |
| WIA Adult Program | 17.258 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 14,263,712 |
| ARRA - WIA Adult Program | 17.258 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 2,462,576 |
| WIA Youth Activities | 17.259 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 15,178,843 |
| Through: East Baton Rouge Parish, BR Workforce Investment Board | | |
| LSU A&M College (Baton Rouge) | | (3,494) |
| Through: Tangipahoa Parish School System (WIA 20) | | |
| LSU A&M College (Baton Rouge) | | 80,963 |
| Through: The Coordinating and Development Center | | |
| Bossier Parish Community College | | 74,358 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF LABOR (CONT.)** | | |
| WIA Cluster: (Cont.) | | |
| ARRA - WIA Youth Activities | 17.259 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | $3,169,050 |
| WIA Dislocated Workers | 17.260 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 10,184,176 |
| ARRA - WIA Dislocated Workers | 17.260 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 3,460,072 |
| WIA Dislocated Workers Formula Grants | 17.278 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 4,452,461 |
| Total WIA Cluster | | 53,322,717 |
| **Total U.S. Department of Labor** | | **$876,247,071** |
| **U.S. DEPARTMENT OF STATE** | | |
| Professional and Cultural Exchange Programs - Citizen Exchanges | 19.415 | |
| Direct Award | | |
| Southern University and A&M College (Baton Rouge) | | $239,218 |
| Edmund S. Muskie Fellowship | 19.IREX | |
| Through: IREX | | |
| Louisiana Tech University | | 13,739 |
| **Total U.S. Department of State** | | **$252,957** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION** | | |
| National Motor Carrier Safety | 20.218 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | $3,682,027 |
| Commercial Driver's License Program Improvement Grant | 20.232 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 99,183 |
| Supreme Court of Louisiana | | 730,410 |
| Total Commercial Driver's License Program Improvement Grant | | 829,593 |
| Commercial Vehicle Information Systems and Networks | 20.237 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 25,658 |
| Metropolitan Transportation Planning | 20.505 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 1,177,545 |
| Formula Grants for Other Than Urbanized Areas | 20.509 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 9,823,565 |
| ARRA - Formula Grants for Other Than Urbanized Areas | 20.509 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 5,234,114 |
| Alcohol Open Container Requirements | 20.607 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 5,958,797 |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 5,958,797 |
| Pipeline Safety Program Base Grants | 20.700 | |
| Direct Awards: | | |
| Department of Natural Resources | | 943,017 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION (CONT.)** | | |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | $311,794 |
| Commercial Vehicle Accident Reporting System | 20.21115TND | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | (9) |
| Tier II University Transportation Center | 20.DTRT06-G-0031 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 4,000 |
| Complete Lanes on Mississippi River Bridge (MRB) #2 | 20.Unknown | |
| Direct Awards: | | |
| Department of Transportation and Development | | 124,016 |
| Federal Transit Cluster: | | |
| Federal Transit-Formula Grants | 20.507 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 164,350 |
| Total Federal Transit Cluster | | 164,350 |
| Highway Planning and Construction Cluster: | | |
| Highway Planning and Construction | 20.205 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 723,843,927 |
| ARRA - Highway Planning and Construction | 20.205 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 210,341,953 |
| Recreational Trails Program | 20.219 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 501,559 |
| Total Highway Planning and Construction Cluster | | 934,687,439 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION (CONT.)** | | |
| Highway Safety Cluster: | | |
| State and Community Highway Safety | 20.600 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | $3,069,969 |
| Alcohol Impaired Driving Countermeasures Incentive Grants I | 20.601 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 4,947,544 |
| Occupant Protection Incentive Grants | 20.602 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 380,542 |
| Safety Belt Performance Grants | 20.609 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 1,276,541 |
| State Traffic Safety Information System Improvement Grants | 20.610 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 585,043 |
| Incentive Grant Program to Increase Motorcyclist Safety | 20.612 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 108,537 |
| Total Highway Safety Cluster | | 10,368,176 |
| Research and Development Cluster: | | |
| Highway Research and Development Program | 20.200 | |
| Through: National Academy of Sciences (#HR-14-19) | | |
| Louisiana Tech University | | 65,340 |
| Through: University of Central Florida (#DTFH61-09-H00012) | | |
| LSU A&M College (Baton Rouge) | | 1,833 |
| Public Transportation Research | 20.514 | |
| Direct Awards: | | |
| University of New Orleans | | 69,935 |

(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, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| National Highway Traffic Safety Administration (NHTSA) Discretionary Safety | 20.614 | |
| Direct Awards: | | |
| Department of Transportation and Development | | $38,043 |
| University Transportation Centers Program | 20.701 | |
| Through: San Jose University Research Foundation (Sub #2904) | | |
| University of New Orleans | | 11,632 |
| Biobased Transportation Research | 20.761 | |
| Through: Oklahoma State University (#DTOS59-07-G-00053) | | |
| Louisiana State University Agricultural Center | | 69,927 |
| Through: Texas A & M University-Texas Agrilife Research (#DTOS59-07-G-00053) | | |
| Louisiana State University Agricultural Center | | 55,067 |
| Through: University of Arkansas (#DTOS59007-G-00053) | | |
| Louisiana State University Agricultural Center | | 6,878 |
| Research Grants | 20.762 | |
| Through: National Academy of Sciences (#SHFP R-01) | | |
| Louisiana Tech University | | 2,909 |
| Graduate Internship | 20.DE-9205(504) | |
| Through: Regional Planning Commission | | |
| University of New Orleans | | 2,040 |
| Strategic Approaches at the Corridor and Network Levels to Minimize Disrupt | 20.RD.34865 | |
| Through: Louis Berger Group Inc. | | |
| LSU A&M College (Baton Rouge) | | 44,981 |
| An Integrated Approach to Modeling Evacuation Behavior | 20.RD.DTRT06-G-0031 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 2,950 |
| Assessing the Long Term Impact of Subsidence and Global Climate Change | 20.RD.DTRT06-G-0031 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 28,233 |
| Field and Laboratory Investigation of Photocatalytic Pavements | 20.RD.DTRT06-G-0031 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 45,407 |

(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, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Resilient Transportation: An Integrated Corridor Management Approach | 20.RD.DTRT06-G-0031 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $22,471 |
| Tier II University Transportation Center | 20.RD.DTRT06-G-0031 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 145,995 |
| Total Research and Development Cluster | | 613,641 |
| Transit Services Programs Cluster: | | |
| Capital Assistance Program for Elderly Persons and Persons with Disabilities | 20.513 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 1,535,013 |
| Job Access - Reverse Commute | 20.516 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 746,564 |
| New Freedom Program | 20.521 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 101,452 |
| Total Transit Services Programs Cluster | | 2,383,029 |
| **Total U.S. Department of Transportation** | | **$982,289,549** |
| **U.S. DEPARTMENT OF THE TREASURY** | | |
| Low Income Taxpayer Clinics | 21.008 | |
| Direct Awards: | | |
| Southern University Law Center | | $46,622 |
| **Total U.S. Department of the Treasury** | | **$46,622** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. POSTAL SERVICE** | | |
| U.S. Postal Service - Fixed Price Contract | 22.216565-89-P-0444 | |
| Direct Awards: | | |
| Nicholls State University | | $6,000 |
| **Total U.S. Postal Service** | | **$6,000** |
| **EQUAL EMPLOYMENT OPPORTUNITY COMMISSION** | | |
| Employment Discrimination - State and Local Fair Employment Practices Agency Contracts | 30.002 | |
| Direct Awards: | | |
| Executive Department | | $68,800 |
| **Total Equal Employment Opportunity Commission** | | **$68,800** |
| **GENERAL SERVICES ADMINISTRATION** | | |
| Donation of Federal Surplus Personal Property | 39.003 | |
| Direct Awards: | | |
| Executive Department | | $1,791,359 |
| Election Reform Payments | 39.011 | |
| Direct Awards: | | |
| Department of State | | 358,181 |
| **Total General Services Administration** | | **$2,149,540** |
| **U.S. LIBRARY OF CONGRESS** | | |
| Teaching with Primary Sources | 42.GA08C0022 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | $121,404 |
| **Total U.S. Library of Congress** | | **$121,404** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL AERONAUTICS AND SPACE ADMINISTRATION** | | |
| Science | 43.001 | |
| Direct | | |
| Southern University and A&M College (Baton Rouge) | | $22,240 |
| Through: Jacobs Technology | | |
| Southern University and A&M College (Baton Rouge) | | 475,557 |
| Total Science | | 497,797 |
| Aeronautics | 43.002 | |
| Direct Awards: | | |
| Grambling State University | | 109,056 |
| Through: Emory University | | |
| LSUHSC - New Orleans | | 14,165 |
| Through: United Negro College Fund | | |
| Southern University and A&M College (Baton Rouge) | | 13,665 |
| Total Aeronautics | | 136,886 |
| NASA Pre-Service Teacher Workshop | 43.236980 | |
| Through: Jacobs Technology (#NNS07AB21C) | | |
| LSU A&M College (Baton Rouge) | | 9,100 |
| Louisiana Space Grant Consortium | 43.NNG05GH22H | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 59,877 |
| Molecular Mechanisms for the Persistence, Protection, and Repair of DNA | 43.NNG05GN49G | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 11,343 |
| Habitat Design for Extreme Environments: A Capstone Curriculum | 43.NNK10OW12P | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 33,000 |
| A Multi-Wavelength Study of Dust Production in Type II Supernovae | 43.NNX08AV36H | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 21,000 |
| Louisiana Space Grant Consortium | 43.NNX10AI40H | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 137,109 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)** | | |
| Miniature Imaging Spectrometer for Orbiters and Rovers | 43.RD.1318919 | |
| Through: California Institute of Technology-Jet Propulsion Lab (#NMO710833/NMO711036) | | |
| LSU A&M College (Baton Rouge) | | ($425) |
| Spatial and Temporal Variability in Chlorophyll, Primary Production and Carbon Export in the Bering Sea Linked to Climate Change | 43.RD.2008-6 | |
| Through: Bigelow Laboratory for Ocean Sciences (#NNX07AR15G) | | |
| LSU A&M College (Baton Rouge) | | 3,023 |
| Geospatial Synthesis of Chromophoric Dissolved Organic Matter Distribution | 43.RD.2009-0747-04 | |
| Through: North Carolina State University (#NNX09AR70G) | | |
| LSU A&M College (Baton Rouge) | | 14,804 |
| Transmission Light Valve Arrays with Comb Drive Microshutters | 43.RD.39-22430-068 | |
| Through: Tuskegee University | | |
| LSU A&M College (Baton Rouge) | | 20,000 |
| A Comprehensive Study of Dust Formation in Type II Supernovae With HST | 43.RD.HST-GO-11603.03-A | |
| Through: Space Telescope Science Institute (#NAS5-26555) | | |
| LSU A&M College (Baton Rouge) | | 7,332 |
| Polarimetric WFPC2 Imaging of the Dust Torus Around the Born-Again Star V60 | 43.RD.HST-GO-11985.01-A | |
| Through: Space Telescope Science Institute (#NAS5-26555) | | |
| LSU A&M College (Baton Rouge) | | 11,429 |
| The Natural Coronagraph of R Coronae Borealis | 43.RD.HST-GO-12000.01-A | |
| Through: Space Telescope Science Institute (#NAS5-26555) | | |
| LSU A&M College (Baton Rouge) | | 4,880 |
| Interfacing the Paramesh Computational Libraries to the Cactus | 43.RD.LSU2130-002 | |
| Through: Decisive Analytics Corp (#NNG08CA03C) | | |
| LSU A&M College (Baton Rouge) | | 26,631 |
| Dust Formation and Light Echoes in Nearby CCSNE | 43.RD.RSA NO. 1415602 | |
| Through: California Institute of Technology-Jet Propulsion Lab | | |
| LSU A&M College (Baton Rouge) | | 5,000 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)** | | |
| Assessing Trajectories, Patterns and Stressors in Marsh Loss | 43.RD.Z653601 | |
| Through: University of Maryland (#NNX10AD84G) | | |
| LSU A&M College (Baton Rouge) | | $3,655 |
| SATOP-Space Alliance Technology Outreach Program | 43.SATOP2010-017 | |
| Through: Bay Area Houston Economic Partnership (#NNX10AB14G) | | |
| LSU A&M College (Baton Rouge) | | 1,500 |
| Research and Development Cluster: | | |
| Science | 43.001 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | 626,792 |
| LSU A&M College (Baton Rouge) | | 17,813 |
| Through: University of Wisconsin Madison (#NNX10AP10G) | | |
| LSU A&M College (Baton Rouge) | | 54,581 |
| Oil Spill: Mississippi Canyon 252 Incident Deep-Water Coral Communities | 43.GS-10F-0224J | |
| Through: Industrial Economics (#1050-ULAL) | | |
| University of Louisiana at Lafayette | | 13,876 |
| 2011 Summer of Innovation | 43.NASA | |
| Direct Awards: | | |
| Louisiana Tech University | | 13,865 |
| Science | 43.NNS05AA95C | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | 271,474 |
| Microgravity and Magnetic Fields - Directional Root Growth and Gene Expression | 43.NNX10AP91G | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 60,833 |
| Intergovernmental Personnel Act Agreement - Craig Peterson | 43.RD | |
| Direct Awards: | | |
| University of New Orleans | | 136,913 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| A Gulf-Coast Monitoring and Hazards Decision Support Tool | 43.RD.NNA07CN12A | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $84,549 |
| Louisiana Space Grant Consortium | 43.RD.NNG05GH22H | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 476,048 |
| Molecular Mechanisms for the Persistence, Protection, and Repair of DNA and Proteins Under Extreme Radiation, UV Light, and Desiccating Conditions | 43.RD.NNG05GN49G | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 56 |
| National Center for Advanced Manufacturing | 43.RD.NNM07AA14A | |
| Through: University of New Orleans Research and Technology Foundation (Sub #58732-S1) | | |
| University of New Orleans | | 4,403 |
| Littoral Acoustic Demonstration Center: Acoustics to Detect Beached Whales | 43.RD.NNS07AA65T | |
| Through: University of Southern Mississippi (USM-GR02884-01) | | |
| University of New Orleans | | 22,531 |
| Numerical Simulations of Interacting Binaries | 43.RD.NNX07AG84G | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 59,628 |
| A Large Scale Multi-Color Photometric Survey of Trans-Neptunian Objects | 43.RD.NNX07AK67G | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 26,884 |
| Development of Advanced Fluid Structures Interaction (FSI) Methods | 43.RD.NNX08AI95A | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 76,073 |
| A Multi-Wavelength Study of Dust Production in Type II Supernovae | 43.RD.NNX08AV36H | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 10,213 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Earth Occultation Observations of the Hard X-Ray/Soft Gamm Ray Sky | 43.RD.NNX09AH60A | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $73,596 |
| Development of Sensor Assisted Water Quality Nowcasting and Forecasting | 43.RD.NNX09AR62G | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 156,239 |
| Multi-Physics, Multi-Code Simulations of White Dwarf Mergers and the Origin | 43.RD.NNX10AC72G | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 112,499 |
| A MODIS Based Decision Support Tool for Gulf Coast Salt Marsh Preservation & Restoration | 43.RD.NNX10AE65G | |
| Direct Awards: | | |
| University of New Orleans | | 118,686 |
| Louisiana Space Grant Consortium | 43.RD.NNX10AI40H | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 436,332 |
| Friction Stir Weld Research at National Center for Advanced Manufacturing | 43.RD.NNX10AL29G | |
| Direct Awards: | | |
| University of New Orleans | | 89,296 |
| DNA Repair Under Frozen Conditions: Implications for the Longevity of Micro | 43.RD.NNX10AR92G | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 37,128 |
| Total Research and Development Cluster | | 2,980,308 |
| **Total National Aeronautics and Space Administration** | | **$3,984,249** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **INSTITUTE OF MUSEUM AND LIBRARY SERVICES** | | |
| Grants to States | 45.310 | |
| Direct Awards: | | |
| Department of Culture, Recreation and Tourism | | $1,606,462 |
| National Leadership Grants | 45.312 | |
| Direct Awards: | | |
| Louisiana State University at Shreveport | | 18,353 |
| Laura Bush 21st Century Librarian Program | 45.313 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 361,390 |
| Department of Culture, Recreation and Tourism | | 64,572 |
| Total Laura Bush 21st Century Librarian Program | | 425,962 |
| **Total Institute of Museum and Library Services** | | **$2,050,777** |
| **NATIONAL ENDOWMENT FOR THE ARTS** | | |
| Promotion of the Arts - Grants to Organizations and Individuals | 45.024 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $27,772 |
| Nicholls State University | | 14,055 |
| Northwestern State University | | 7,100 |
| University of New Orleans | | 63,568 |
| Total Promotion of the Arts - Grants to Organizations and Individuals | | 112,495 |
| Promotion of the Arts - Partnership Agreements | 45.025 | |
| Direct Awards: | | |
| Department of Culture, Recreation and Tourism | | 1,141,364 |
| Poetry Out Loud Program | 45.05-FY11-401 | |
| Through: Mid Atlantic Arts Fund | | 5,650 |
| Department of Culture, Recreation and Tourism | | |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL ENDOWMENT FOR THE ARTS (CONT.)** | | |
| The Beat Generation | 45.09-910-114 | |
| Through: Louisiana Endowment for the Humanities | | |
| Louisiana State University at Eunice | | $12,400 |
| Readers and Writers Presentations | 45.3722 | |
| Through: South Arts | | |
| LSU A&M College (Baton Rouge) | | 1,775 |
| **Total National Endowment for the Arts** | | **$1,273,684** |
| **NATIONAL ENDOWMENT FOR THE HUMANITIES** | | |
| Promotion of the Humanities - Federal/State Partnership | 45.129 | |
| Through: Louisiana Endowment for the Humanities | | |
| Louisiana State University at Shreveport | | $45,875 |
| Promotion of the Humanities - Division of Preservation and Access | 45.149 | |
| Direct Awards: | | |
| Louisiana State University at Alexandria | | 2,958 |
| LSU A&M College (Baton Rouge) | | 190,408 |
| University of Louisiana at Monroe | | 3,039 |
| Total Promotion of the Humanities - Division of Preservation and Access | | 196,405 |
| Promotion of the Humanities - Public Programs | 45.164 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 1,771 |
| University of New Orleans | | 200,000 |
| Total Promotion of the Humanities - Public Programs | | 201,771 |
| **Total National Endowment for the Humanities** | | **$444,051** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL SCIENCE FOUNDATION** | | |
| Engineering Grants | 47.041 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $3,320 |
| Mathematical and Physical Sciences | 47.049 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 2,019,842 |
| Southern University and A&M College (Baton Rouge) | | 451,350 |
| Through: California Institute of Technology | | |
| Southern University and A&M College (Baton Rouge) | | 128,434 |
| Through: Material Methods LLC | | |
| Southern University and A&M College (Baton Rouge) | | 10,846 |
| Total Mathematical and Physical Sciences | | 2,610,472 |
| Geosciences | 47.050 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 67,281 |
| Biological Sciences | 47.074 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 19,000 |
| Southern University at New Orleans | | 161,732 |
| Total Biological Sciences | | 180,732 |
| Education and Human Resources | 47.076 | |
| Direct Awards: | | |
| Baton Rouge Community College | | 5,287 |
| Department of Transportation and Development | | 18,119 |
| Grambling State University | | 632,709 |
| LSU A&M College (Baton Rouge) | | 2,088,545 |
| McNeese State University | | 302,742 |
| Northeast Louisiana Technical College | | 7,134 |
| Northwestern State University | | 40,159 |
| Southern University and A&M College (Baton Rouge) | | 1,359,336 |
| Southern University at New Orleans | | 453,019 |
| Southern University at Shreveport-Bossier City | | 495,242 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL SCIENCE FOUNDATION (CONT.)** | | |
| Education and Human Resources (Cont.) | 47.076 | |
| Through: Michigan Technological University | | |
| Southern University and A&M College (Baton Rouge) | | $1,600 |
| Through: Research Foundation of CYNY-Hunter College | | |
| Southern University and A&M College (Baton Rouge) | | 131,523 |
| Through: National Council for Science & the Environment (#DRL-0929109) | | |
| LSU A&M College (Baton Rouge) | | 579 |
| Through: National Council for Science & the Environment (#DUE-1055222) | | |
| LSU A&M College (Baton Rouge) | | 43,929 |
| Through: The University of Tulsa | | |
| Bossier Parish Community College | | 45,676 |
| Through: Tulane University (#HRD-0202178) | | |
| LSU A&M College (Baton Rouge) | | 10,893 |
| Through: University of Mississippi | | |
| Northwestern State University | | 7,000 |
| Through: Old Dominion University | | |
| South Louisiana Community College | | 15,300 |
| Through: University of Alabama- Birmingham | | |
| Grambling State University | | 246,312 |
| Through: Tulane University | | |
| Southern University at New Orleans | | 3,000 |
| Total Education and Human Resources | | 5,908,104 |
| Polar Programs | 47.078 | |
| Through: University of Wisconsin Madison | | |
| Southern University and A&M College (Baton Rouge) | | 60,651 |
| Office of Cyberinfrastructure | 47.080 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 52,609 |
| ARRA - TRANS-NSF Recovery Act Research Support | 47.082 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 1,810,409 |
| Louisiana State University at Shreveport | | 6,870 |
| Total ARRA - TRANS-NSF Recovery Act Research Support | | 1,817,279 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL SCIENCE FOUNDATION (CONT.)** | | |
| Intergovernmental Personnel Act Agreement - Doris L. Carver | 47.DGE-1137414 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $60,476 |
| Intergovernmental Personnel Act Agreement - Edward Seidel | 47.MPS-1042416 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 333,677 |
| Intergovernmental Personnel Act Agreement - Gabrielle Allen | 47.OCI-1110920 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 129,458 |
| Graduate Research Fellowship - Diane Alvarez | 47.UNKNOWN | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 11,784 |
| Research and Development Cluster: | | |
| Engineering Grants | 47.041 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 1,189,104 |
| Louisiana Tech University | | 362,818 |
| Southern University and A&M College (Baton Rouge) | | 35,384 |
| University of Louisiana at Lafayette | | 320,600 |
| University of New Orleans | | 77,602 |
| Mathematical and Physical Sciences | 47.049 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 4,407,284 |
| Louisiana Tech University | | 96,877 |
| Southeastern Louisiana University | | 27,652 |
| Southern University and A&M College (Baton Rouge) | | 249,858 |
| University of Louisiana at Lafayette | | 305,810 |
| University of New Orleans | | 681,460 |
| Through: California Institute of Technology-LIGO Laboratory (#PHY-0757058) | | |
| LSU A&M College (Baton Rouge) | | 122,345 |
| Through: University of Minnesota (#DMS-0931945) | | |
| LSU A&M College (Baton Rouge) | | 93,362 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL SCIENCE FOUNDATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Geosciences | 47.050 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $712,266 |
| Louisiana Universities Marine Consortium | | 373,143 |
| University of Louisiana at Lafayette | | 141,911 |
| University of Louisiana at Monroe | | 6,446 |
| University of New Orleans | | 104,657 |
| Through: University Corporation for Atmospheric Research (UCAR) (#ATM-0833450) | | |
| LSU A&M College (Baton Rouge) | | 7,558 |
| Through: University of Arizona (#ATM-0611320) | | |
| LSU A&M College (Baton Rouge) | | (104) |
| Through: University of Minnesota (#EAR-0120914) | | |
| LSU A&M College (Baton Rouge) | | 120,999 |
| Computer and Information Science and Engineering | 47.070 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 679,699 |
| Louisiana Tech University | | 85,825 |
| Southeastern Louisiana University | | 18,429 |
| University of Louisiana at Lafayette | | 360,642 |
| University of New Orleans | | 57,656 |
| Through: Purdue University (#CCF-0621457) | | |
| LSU A&M College (Baton Rouge) | | 45,931 |
| Through: University of Chicago (#SCI-0503697) | | |
| LSU A&M College (Baton Rouge) | | 1,960 |
| Through: University of North Carolina at Charlotte (PO #2975-0580-UNO) | | |
| University of New Orleans | | 4,900 |
| Biological Sciences | 47.074 | |
| Direct Awards: | | |
| Louisiana State University at Shreveport | | 146,996 |
| Louisiana State University Agricultural Center | | 410,912 |
| LSU A&M College (Baton Rouge) | | 2,885,940 |
| Louisiana Universities Marine Consortium | | 186,505 |
| LSUHSC - New Orleans | | 170,415 |
| LSUHSC - Shreveport | | 303,904 |
| Southeastern Louisiana University | | 109,926 |
| University of Louisiana at Lafayette | | 386,137 |
| University of Louisiana at Monroe | | 104,659 |
| University of New Orleans | | 228,688 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL SCIENCE FOUNDATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Biological Sciences (Cont.) | 47.074 | |
| Through: Clark University | | |
| Louisiana State University Agricultural Center | | $54,172 |
| Through: Florida International University (#DBI-0620409) | | |
| LSU A&M College (Baton Rouge) | | 31,355 |
| Through: Harvey Mudd College | | |
| University of Louisiana at Lafayette | | 3,294 |
| Through: University of Alabama (#09-073) | | |
| University of Louisiana at Lafayette | | 9,572 |
| Through: Virginia Tech University | | |
| Louisiana State University Agricultural Center | | 45,642 |
| ARRA - Biological Sciences | 47.074 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 120,135 |
| Social, Behavioral and Economic Science | 47.075 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 410,121 |
| Louisiana State University Agricultural Center | | 4,727 |
| McNeese State University | | 73,963 |
| University of Louisiana at Lafayette | | 11,280 |
| University of New Orleans | | 40,498 |
| Education and Human Resources | | |
| Direct Awards: | 47.076 | |
| Board of Regents for Higher Education | | 1,168,381 |
| Nicholls State University | | 5,262 |
| Southern University and A&M College (Baton Rouge) | | 910,823 |
| LSU A&M College (Baton Rouge) | | 184,058 |
| Louisiana Tech University | | 502,961 |
| University of Louisiana at Lafayette | | 153,466 |
| University of New Orleans | | 40,356 |
| Through: Iowa State University (#420-21-11) | | |
| University of Louisiana at Lafayette | | 3,838 |
| Through: Texas A&M (#S070028) | | |
| University of Louisiana at Lafayette | | 116,466 |
| Through: University of Rhode Island (#DRL-1055381) | | |
| LSU A&M College (Baton Rouge) | | 14,702 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL SCIENCE FOUNDATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Polar Programs | 47.078 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $98,956 |
| Through: University of Nebraska-Lincoln (#ANT-0342484) | | |
| LSU A&M College (Baton Rouge) | | 32,666 |
| International Science and Engineering (OISE) | 47.079 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 468,249 |
| Louisiana Tech University | | 35,867 |
| University of Louisiana at Lafayette | | 44,179 |
| University of Louisiana at Monroe | | 5,552 |
| University of New Orleans | | 57,549 |
| Through: U.S. Civilian Research and Development Foundation | | |
| LSU A&M College (Baton Rouge) | | 2,964 |
| Office of Cyberinfrastructure | 47.080 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | 226,363 |
| LSU A&M College (Baton Rouge) | | 690,808 |
| Through: University of Chicago (#OCI-0932251) | | |
| LSU A&M College (Baton Rouge) | | 1,004,745 |
| Through: University of Illinois (#CSA OCI-0725070) | | |
| LSU A&M College (Baton Rouge) | | 30,773 |
| Through: University of Illinois (#OCI-1047956) | | |
| LSU A&M College (Baton Rouge) | | 17,075 |
| Office of Experimental Program to Stimulate Competitive Research | 47.081 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | 3,112,925 |
| TRANS-NSF Recovery Act Research Support | 47.082 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 9,825 |
| Louisiana Tech University | | 568,781 |
| University of Louisiana at Monroe | | 50,012 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **NATIONAL SCIENCE FOUNDATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| ARRA - TRANS-NSF Recovery Act Research Support | 47.082 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | $10,023 |
| LSU A&M College (Baton Rouge) | | 1,398,448 |
| Southeastern Louisiana University | | 18,252 |
| University of Louisiana at Lafayette | | 259,775 |
| University of New Orleans | | 124,059 |
| Through: BBN Technologies Corp (#CNS-0940805) | | |
| LSU A&M College (Baton Rouge) | | 106,749 |
| Through: Northwestern University (#DMR-0843962) | | |
| LSU A&M College (Baton Rouge) | | 55,086 |
| Through: Smithsonian Institute (10-SUBC-440-0000200197) | | |
| University of Louisiana at Lafayette | | 5,689 |
| Through: Xavier University of Louisiana (#EPS-1006891) | | |
| LSU A&M College (Baton Rouge) | | 10,000 |
| Through: Tulane University (Sub # TUL-593-09/10) | | |
| University of New Orleans | | 26,330 |
| Intergovernmental Personnel Act Agreement - Nicola Anthony | 47.IPA | |
| Direct Awards: | | |
| University of New Orleans | | 100,246 |
| Intergovernmental Personnel Act Agreement - Sumanta Acharya | 47.RD.CBET-1063611 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 264,417 |
| Intergovernmental Personnel Act Agreement - Roger C. Woods | 47.RD.OISE-1059634 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 173,892 |
| NSF Graduate Research Fellowship - Glenn Seeholzer | 47.RD.UNKNOWN | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 1,000 |
| Total Research and Development Cluster | | 28,542,483 |
| **Total National Science Foundation** | | **$39,778,326** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **SECURITIES AND EXCHANGE COMMISSION** | | |
| Securities - Investigation of Complaints and SEC Information | 58.001 | |
| Direct Awards: | | |
| Louisiana State University - Baton Rouge | | $234,842 |
| **Total Securities and Exchange Commission** | | **$234,842** |
| **SMALL BUSINESS ADMINISTRATION** | | |
| Small Business Administration | 59.000 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | $140,283 |
| Small Business Development Center | 59.037 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | 2,945,653 |
| Federal and State Technology Partnership Program | 59.058 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 55,233 |
| Congressional Earmark | | |
| Direct Awards: | | |
| Grambling State University | 59.SBAHQ-08-1-0069 | 125,049 |
| Grambling State University | 59.SBAHQ-10-1-0009 | 68,175 |
| Total Congressional Earmark | | 193,224 |
| Hispanic Business and Leadership Institute | 59.SBAHQ-08-I-0127 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 29,687 |
| Small Business Earmark Grant | 59.unknown | |
| Direct Awards: | | |
| Southern University at Shreveport-Bossier City | | 17,704 |
| **Total Small Business Administration** | | **$3,381,784** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF VETERANS AFFAIRS** | | |
| Veterans State Nursing Home Care | 64.015 | |
| Direct Awards: | | |
| Department of Veterans Affairs | | $23,915,758 |
| Burial Expenses Allowance for Veterans | 64.101 | |
| Direct Awards: | | |
| Department of Veterans Affairs | | 121,800 |
| VA: Disbursement Agreement - Fellow Stipends | 64.Fellow | |
| Direct Awards: | | |
| LSUHSC - Shreveport | | 960,641 |
| VA Medical Center Programmatic Agreement | 64.FEMA-1603-DR-LA | |
| Direct Awards: | | |
| Department of Culture, Recreation and Tourism | | 212,573 |
| VA: Disbursement Agreement - House Staff Stipends | 64.House | |
| Direct Awards: | | |
| LSUHSC - Shreveport | | 2,395,519 |
| Reimbursement Contract | 64.V101(223B) | |
| Direct Awards: | | |
| Department of Veterans Affairs | | 253,167 |
| VA: Neurosurgery IPA | 64.V667P-1615 | |
| Direct Awards: | | |
| LSUHSC - Shreveport | | 368,010 |
| Research and Development Cluster: | | |
| Inflammation & Oxidative Stress in Parkins | 64.673-07038 | |
| Direct Awards: | | |
| LSUHSC - Shreveport | | 5,780 |
| **Total U.S. Department of Veterans Affairs** | | **$28,233,248** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. ENVIROMENTAL PROTECTION AGENCY** | | |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | 66.034 | |
| Direct Awards: | | |
| Department of Education - Recovery School District | | $56,473 |
| Department of Environmental Quality | | 623,272 |
| Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | | 679,745 |
| ARRA - State Clean Diesel Grant Program | 66.040 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 1,529,103 |
| Water Pollution Control State, Interstate, and Tribal Program Support | 66.419 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 158,881 |
| Department of Wildlife and Fisheries | | 354,668 |
| Total Water Pollution Control State, Interstate, and Tribal Program Support | | 513,549 |
| State Public Water System Supervision | 66.432 | |
| Direct Awards: | | |
| Office of Public Health | | 1,411,000 |
| State Underground Water Source Protection | 66.433 | |
| Direct Awards: | | |
| Department of Natural Resources | | 351,000 |
| Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of Clean Water Act | 66.436 | |
| Direct Awards: | | |
| Department of Natural Resources | | 1,835,767 |
| Water Quality Management Planning | 66.454 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 226,000 |
| ARRA - Water Quality Management Planning | 66.454 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 394,818 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. ENVIROMENTAL PROTECTION AGENCY (CONT.)** | | |
| Capitalization Grants for Clean Water State Revolving Funds | 66.458 | |
| Direct Awards: | | |
| Department of Environmental Quality | | $24,310,257 |
| ARRA - Capitalization Grants for Clean Water State Revolving Funds | 66.458 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 22,736,265 |
| Nonpoint Source Implementation Grants | 66.460 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 806,347 |
| Department of Environmental Quality | | 3,600,421 |
| Total Nonpoint Source Implementation Grants | | 4,406,768 |
| Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | |
| Direct Awards: | | |
| Office of Public Health | | 33,273,378 |
| ARRA - Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | |
| Direct Awards: | | |
| Office of Public Health | | 12,091,219 |
| State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs | 66.471 | |
| Direct Awards: | | |
| Office of Public Health | | 365,430 |
| Beach Monitoring and Notification Program Implementation Grants | 66.472 | |
| Direct Awards: | | |
| Office of Public Health | | 263,850 |
| Water Protection Grants to the States | 66.474 | |
| Direct Awards: | | |
| Office of Public Health | | 8,610 |
| Gulf of Mexico Program | 66.475 | |
| Through: Bayou Land Resource Conservation & Development Council Inc. (#MX95452010-0) | | |
| Louisiana State University Agricultural Center | | 4,347 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. ENVIROMENTAL PROTECTION AGENCY (CONT.)** | | |
| Performance Partnership Grants | 66.605 | |
| Direct Awards: | | |
| Department of Environmental Quality | | $10,276,462 |
| Surveys, Studies, Investigations and Special Purpose Grants | 66.606 | |
| Direct Awards: | | |
| Department of Natural Resources | | 593,850 |
| Environmental Information Exchange Network Grant Program and Related Assistance | 66.608 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 111,561 |
| Department of Transportation and Development | | 349,402 |
| Total Environmental Information Exchange Network Grant Program and Related Assistance | | 460,963 |
| Consolidated Pesticide Enforcement Cooperative Agreements | 66.700 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | 557,309 |
| Toxic Substances Compliance Monitoring Cooperative Agreements | 66.701 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 149,950 |
| Multi-Media Capacity Building Grants for States and Tribes | 66.709 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 67,025 |
| Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative | 66.802 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 106,677 |
| Underground Storage Tank Prevention, Detection, and Compliance Program | 66.804 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 1,695,286 |
| Leaking Underground Storage Tank Trust Fund Corrective Action Program | 66.805 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 928,056 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. ENVIROMENTAL PROTECTION AGENCY (CONT.)** | | |
| ARRA - Leaking Underground Storage Tank Trust Fund | 66.805 | |
| Corrective Action Program | | |
| Direct Awards: | | |
| Department of Environmental Quality | | $814,038 |
| Environmental Workforce Development and Job Training | 66.815 | |
| Cooperative Agreements | | |
| Direct Awards: | | |
| Southern University at Shreveport-Bossier City | | 42,414 |
| State and Tribal Response Program Grants | 66.817 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 1,057,309 |
| Environmental Policy and State Sustainability Grants | 66.940 | |
| Direct Awards: | | |
| Department of Environmental Quality | | 525 |
| Environmental Education Grants | 66.951 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 28,301 |
| Biodiesel Fueling Station Project | 66.09-0901-BSC-009 | |
| Through: Central States Air Resources Agencies Association (CENSARA) | | |
| LSU A&M College (Baton Rouge) | | 7,500 |
| Black and Veatch Special Project | 66.unknown | |
| Through: Black and Veatech | | |
| Southern University and A&M College (Baton Rouge) | | 123,040 |
| Research and Development Cluster: | | |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | 66.034 | |
| Through: Alaska Energy Authority (#XA-960429-01) | | |
| Louisiana State University Agricultural Center | | 15,791 |
| Congressionally Mandated Projects | 66.202 | |
| Direct Awards: | | |
| Louisiana State University at Shreveport | | 97,399 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. ENVIROMENTAL PROTECTION AGENCY (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of Clean Water Act | 66.436 | |
| Through: Lake Ponchartrain Basin Foundation | | |
| Southeastern Louisiana University | | $29,891 |
| National Estuary Program | 66.456 | |
| Direct Awards: | | |
| Louisiana Universities Marine Consortium | | 241,625 |
| Nonpoint Source Implementation Grants | 66.460 | |
| Through: The Nature Conservancy (#C9-996102-15) | | |
| Louisiana State University Agricultural Center | | 208,235 |
| Through: Florida Department of Environmental Protection | | |
| Louisiana Universities Marine Consortium | | 7,460 |
| Gulf of Mexico Program | 66.475 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 65,677 |
| Louisiana Universities Marine Consortium | | 460,560 |
| Through: Bayou Land Resource Conservation and Development Council (Contract 2010-04) | | |
| University of New Orleans | | 5,557 |
| Office of Research and Development Consolidated Research/Training/Fellowships | 66.511 | |
| Direct Awards: | | |
| Louisiana Tech University | | (2,503) |
| Surveys, Studies, Investigations and Special Purpose Grants | 66.606 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 88,808 |
| Environmental Policy and Innovation Grants | 66.611 | |
| Through: Water Environmental Research Foundation | | |
| Louisiana Tech University | | 90,371 |
| Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies | 66.716 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | 22,825 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. ENVIROMENTAL PROTECTION AGENCY (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Brownfields Assessment and Cleanup Cooperative Agreements | 66.818 | |
| Through: Regional Planning Commission (Graduate Internship) | | |
| University of New Orleans | | $13,920 |
| Rehab of Wastewater | 66.Battelle | |
| Through: Battelle Memorial Institute | | |
| Louisiana Tech University | | 145,615 |
| Intergovernmental Personnel Act Agreement - Bing Guan | 66.IPA.HQ-554-08-09N | |
| Direct Awards: | | |
| University of New Orleans | | 83,663 |
| Assistance in Developing the Statewide Water Management Plan | 66.RD.002783.LD14 | |
| Through: Ecology and Environmental Inc. | | |
| LSU A&M College (Baton Rouge) | | 70,237 |
| Total Research and Development Cluster | | 1,645,131 |
| **Total U.S. Environmental Protection Agency** | | **$122,954,942** |
| **NUCLEAR REGULATORY COMMISSION** | | |
| U.S. Nuclear Regulatory Commission Nuclear Education Grant Program | 77.006 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $104,142 |
| **Total Nuclear Regulatory Commission** | | **$104,142** |

(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, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF ENERGY** | | |
| State Energy Program | 81.041 | |
| Direct Awards: | | |
| Department of Natural Resources | | $341,413 |
| ARRA - State Energy Program | 81.041 | |
| Direct Awards: | | |
| Department of Natural Resources | | 13,825,150 |
| Fossil Energy Research and Development | 81.089 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 41,055 |
| National Industrial Competitiveness through Energy, Environment, and Economics | 81.105 | |
| Direct Awards: | | |
| Department of Natural Resources | | 33,835 |
| Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions | 81.106 | |
| Through: Southern States Energy Board | | |
| Department of Environmental Quality | | 59,397 |
| Through: Southern States Energy Board | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 133,714 |
| Total Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions | | 193,111 |
| ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 81.117 | |
| Through: Community Renewal International, Inc. | | |
| Louisiana State University at Shreveport | | 3,333 |
| ARRA - State Energy Program Special Projects | 81.119 | |
| Direct Awards: | | |
| Department of Natural Resources | | 257,709 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF ENERGY (CONT.)** | | |
| ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis | 81.122 | |
| Direct Awards: | | |
| Department of Natural Resources | | $363,490 |
| Public Service Commission | | 143,108 |
| Total ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis | | 506,598 |
| ARRA - Energy Efficient Appliance Rebate Program (EEARP) | 81.127 | |
| Direct Awards: | | |
| Department of Natural Resources | | 4,205,112 |
| ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) | 81.128 | |
| Direct Awards: | | |
| Department of Natural Resources | | 2,269,318 |
| Through: City of Shreveport | | |
| Louisiana State University at Shreveport | | 26,463 |
| Total ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) | | 2,295,781 |
| X-Flow Filtration Optimizations | 81.DE-AC09- 08SR22470 | |
| Through: Savannah River Nuclear Solutions (#AC-700100 0) | | |
| Nicholls State University | | 62,723 |
| Petroleum Violation Escrow Funds: Exxon | 81.E2029 | |
| Direct Awards: | | |
| Department of Natural Resources | | 487,487 |
| Home Energy Extensions: New Construction and Hot-Humid Climate Best Practice | 81.HE-3 | |
| Through: Extension Foundation | | |
| Louisiana State University Agricultural Center | | 2,367 |
| Petroleum Violation Escrow Funds: OHA | 81.OHA2030 | |
| Direct Awards: | | |
| Department of Natural Resources | | 179,751 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF ENERGY (CONT.)** | | |
| Petroleum Violation Escrow Funds: Warner | 81.W2031 | |
| Direct Awards: | | |
| Department of Natural Resources | | $137,431 |
| Research and Development Cluster: | | |
| Office of Science Financial Assistance Program | 81.049 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | 285,673 |
| LSU A&M College (Baton Rouge) | | 4,476,220 |
| Louisiana Tech University | | 1,091,078 |
| Southern University and A&M College (Baton Rouge) | | 126,940 |
| Through: Colorado School of Mines (#DE-SC0005342) | | |
| LSU A&M College (Baton Rouge) | | 17,868 |
| Through: Northeastern University (#DE-FG02-08ER46540) | | |
| LSU A&M College (Baton Rouge) | | 56,849 |
| Through: Pennsylvania State University (#DE-FC02-06ER64298) | | |
| LSU A&M College (Baton Rouge) | | 27,578 |
| Through: Southern Illinois University (#DE-FG02-06ER46291) | | |
| LSU A&M College (Baton Rouge) | | 18,916 |
| Through: The Research Foundation of State University of New York (#DE-FG02-92ER40697) | | |
| LSU A&M College (Baton Rouge) | | 10,131 |
| Through: Tulane University (#DE-FC02-06ER64298) | | |
| LSU A&M College (Baton Rouge) | | 28,843 |
| Through: University of Missouri-Columbia (#DE-FG08-08ER15958) | | |
| LSU A&M College (Baton Rouge) | | 33,495 |
| Through: The Pennsylvania State University (#DE-FG02-07-ER46414) | | |
| Southeastern Louisiana University | | 13,501 |
| ARRA - Office of Science Financial Assistance Program | 81.049 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 23,738 |
| Through: Phycal LLC (#DE-SC0003479) | | |
| LSU A&M College (Baton Rouge) | | 37,489 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF ENERGY (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Regional Biomass Energy Programs | 81.079 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $354,162 |
| Through: Oklahoma State University (#DE-FC36-05GO85041) | | |
| Louisiana State University Agricultural Center | | 15,140 |
| Through: South Dakota State University (#DE-FC36-05GO85041) | | |
| Louisiana State University - Agricultural Center | | 23,132 |
| Conservation Research and Development | 81.086 | |
| Direct Awards: | | |
| Nicholls State University | | 1,241,963 |
| Renewable Energy Research and Development | 81.087 | |
| Direct Awards: | | |
| Louisiana Tech University | | 327,574 |
| ARRA - Renewable Energy Research and Development | 81.087 | |
| Through: Arizona Geological Survey (#DE-EE002850) | | |
| LSU A&M College (Baton Rouge) | | 84,546 |
| Through: Louisiana Tank, Inc. (#DE-EE002855) | | |
| LSU A&M College (Baton Rouge) | | 76,331 |
| Fossil Energy Research and Development | 81.089 | |
| Direct Awards: | | |
| Grambling State University | | 24,443 |
| LSU A&M College (Baton Rouge) | | 246,914 |
| Southern University and A&M College (Baton Rouge) | | 50,703 |
| Through: West Virginia University (#00-538-ULL) | | |
| University of Louisiana at Lafayette | | 1,284 |
| Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training, and Technical Analysis/Assistance | 81.117 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 131,755 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF ENERGY (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training, and Technical Analysis/Assistance | 81.117 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | $72,058 |
| ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis | 81.122 | |
| Through: Entergy Services, Inc. (Contract #10283473) | | |
| University of New Orleans | | 161,248 |
| National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program | 81.123 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 75,891 |
| Gulf Petro Initiative | 81.DE-NT0004651 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 123,404 |
| Subcontract Agreement Between LSU-CES and Petroleum Technology Transfer Council | 81.RD.09-005 | |
| Through: Petroleum Technology Transfer Council (#DE-FE0001175) | | |
| LSU A&M College (Baton Rouge) | | 5,000 |
| DARPA X-Caliber UHPC Project | 81.RD.1075244 | |
| Through: Sandia National Laboratories (#DE-AC04-94AL85000) | | |
| LSU A&M College (Baton Rouge) | | 171,531 |
| Micro-Foam Transport in Unsaturated Soils | 81.RD.141114 | |
| Through: Battelle Memorial Institute-Pacific Northwest Division (#DE-AC05-76RL01830) | | |
| LSU A&M College (Baton Rouge) | | 32,490 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF ENERGY (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| ARRA - Proposal for LBNE Water Cherenkov Dector Calibration Development | 81.RD.183413 | |
| Through: Brookhaven Science Associates LLC (#DE-AC02-98CH10886) | | |
| LSU A&M College (Baton Rouge) | | $5,818 |
| LSU (Services, Materials, Supplies, and Workshop) | 81.RD.2-19624 | |
| Through: Oak Ridge Associated Universities (#DE-AC05-06OR23100) | | |
| LSU A&M College (Baton Rouge) | | 9,800 |
| Spin-Lattice-Electron Coupling in SR3 (RU1-XMNX)207 | 81.RD.4000095716 | |
| Through: UT-Battelle LLC (#DE-AC05-00OR22725) | | |
| LSU A&M College (Baton Rouge) | | 15,000 |
| Advanced Architecture Elements for Next Generation HPC | 81.RD.755587 | |
| Through: Sandia National Laboratories (#DE-AC04-94AL-85000) | | |
| LSU A&M College (Baton Rouge) | | 27,532 |
| Quantum Sensor Simulation, Design, and Theory | 81.RD.899739 | |
| Through: Sandia National Laboratories (#DE-ACO4-94AL-85000) | | |
| LSU A&M College (Baton Rouge) | | 17,343 |
| Profiling Microbial Identity and Activity: Passalid Beetle Culturing | 81.RD.B573243 | |
| Through: Lawrence Livermore National Laboratory (#DE-AC52-07NA27344) | | |
| LSU A&M College (Baton Rouge) | | 22,359 |
| Information Analysis & Visualization | 81.Sandia | |
| Through: Sandia National Laboratories | | |
| Louisiana Tech University | | 17,126 |
| Total Research and Development Cluster | | 9,582,866 |
| **Total U.S. Department of Energy** | | **$32,155,722** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION** | | |
| Adult Education - Basic Grants to States | 84.002 | |
| Direct Awards: | | |
| Department of Education | | $1,704,213 |
| Louisiana Community and Technical College System Board of Supervisors | | 7,787,166 |
| Total Adult Education - Basic Grants to States | | 9,491,379 |
| Migrant Education - State Grant Program | 84.011 | |
| Direct Awards: | | |
| Department of Education | | 2,470,479 |
| Title I State Agency Program for Neglected and Delinquent Children and Youth | 84.013 | |
| Direct Awards: | | |
| Department of Education | | 1,603,347 |
| Higher Education - Institutional Aid | 84.031 | |
| Direct Awards: | | |
| Baton Rouge Community College | | 336,697 |
| Bossier Parish Community College | | 469,119 |
| Delgado Community College | | 38,566 |
| Grambling State University | | 5,625,852 |
| Louisiana State University at Alexandria | | 271,684 |
| Northwestern State University | | 167,606 |
| Southern University and A&M College (Baton Rouge) | | 4,950,967 |
| Southern University Law Center | | 2,939,876 |
| Southern University at New Orleans | | 3,719,574 |
| Southern University at Shreveport-Bossier City | | 3,921,556 |
| Total Higher Education - Institutional Aid | | 22,441,497 |
| Federal Family Education Loans | 84.032 | |
| Direct Awards: | | |
| Office of Student Financial Assistance | | 54,594,320 |
| Career and Technical Education - Basic Grants to States | 84.048 | |
| Direct Awards: | | |
| Louisiana Community and Technical College System Board of Supervisors | | 21,678,307 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Leveraging Educational Assistance Partnership | 84.069 | |
| Direct Awards: | | |
| Southern University at New Orleans | | $70,721 |
| Office of Student Financial Assistance | | 850,013 |
| Total Leveraging Educational Assistance Partnership | | 920,734 |
| Fund for the Improvement of Postsecondary Education | 84.116 | |
| Direct Awards: | | |
| Northwestern State University | | 4,444 |
| Rehabilitation Long-Term Training | 84.129 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 152,484 |
| Southern University and A&M College (Baton Rouge) | | 508,067 |
| Total Rehabilitation Long-Term Training | | 660,551 |
| National Institute on Disability and Rehabilitation Research | 84.133 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 127,158 |
| Migrant Education - Coordination Program | 84.144 | |
| Direct Awards: | | |
| Department of Education | | 32,290 |
| Business and International Education Projects | 84.153 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 45,893 |
| Southern University and A&M College (Baton Rouge) | | 10,538 |
| Total Business and International Education Projects | | 56,431 |
| Safe and Drug-Free Schools and Communities - National Programs | 84.184 | |
| Direct Awards: | | |
| Department of Education | | 358,116 |
| Department of Education - Recovery School District | | 1,141,773 |
| Total Safe and Drug-Free Schools and Communities - National Programs | | 1,499,889 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Byrd Honors Scholarships | 84.185 | |
| Direct Awards: | | |
| Department of Education | | $577,021 |
| Southeastern Louisiana University | | 5,000 |
| Total Byrd Honors Scholarships | | 582,021 |
| Safe and Drug-Free Schools and Communities - State Grants | 84.186 | |
| Direct Awards: | | |
| Department of Education | | 1,967,714 |
| Executive Department | | 957,089 |
| Total Safe and Drug-Free Schools and Communities - State Grants | | 2,924,803 |
| Supported Employment Services for Individuals with the Most Significant Disabilities | 84.187 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 85 |
| Louisiana Workforce Commission | | 357,043 |
| Total Supported Employment Services for Individuals with the Most Significant Disabilities | | 357,128 |
| Graduate Assistance in Areas of National Need | 84.200 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 262,044 |
| Even Start - State Educational Agencies | 84.213 | |
| Direct Awards: | | |
| Department of Education | | 1,026,880 |
| Fund for the Improvement of Education | 84.215 | |
| Direct Awards: | | |
| Department of Education - Recovery School District | | 42,560 |
| University of New Orleans | | 313,614 |
| Through: Tulane University (TUL-565-08/09) | | |
| University of New Orleans | | 47,821 |
| Total Fund for the Improvement of Education | | 403,995 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Assistive Technology | 84.224 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | $484,127 |
| Tech-Prep Education | 84.243 | |
| Direct Awards: | | |
| Louisiana Community and Technical College System Board of Supervisors | | 1,965,306 |
| Rehabilitation Training - State Vocational Rehabilitation | 84.265 | |
| Unit In-Service Training | | |
| Direct Awards: | | |
| Department of Children and Family Services | | 107 |
| Louisiana Workforce Commission | | 92,768 |
| Total Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training | | 92,875 |
| Charter Schools | 84.282 | |
| Direct Awards: | | |
| Department of Education | | 11,018,209 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 148,390 |
| Total Charter Schools | | 11,166,599 |
| Twenty-First Century Community Learning Centers | 84.287 | |
| Direct Awards: | | |
| Department of Education | | 38,835,314 |
| State Grants for Innovative Programs | 84.298 | |
| Direct Awards: | | |
| Department of Education | | (196) |
| Capacity Building for Traditionally Underserved Populations | 84.315 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 264,536 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Special Education - State Personnel Development | 84.323 | |
| Direct Awards: | | |
| Department of Education | | $958,217 |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325 | |
| Direct Awards: | | |
| University of New Orleans | | 534,174 |
| Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 84.326 | |
| Direct Awards: | | |
| Department of Education | | 154,549 |
| Through: University of Tennessee (#H326D060003-07) | | |
| LSU A&M College (Baton Rouge) | | 27,597 |
| Total Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | | 182,146 |
| Special Education - Technology and Media Services for Individuals with Disabilities | 84.327 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 156,286 |
| Through: American Institutes for Research (#H327Z060003) | | |
| Southeastern Louisiana University | | 19,970 |
| Total Special Education - Technology and Media Services for Individuals with Disabilities | | 176,256 |
| Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) | 84.330 | |
| Direct Awards: | | |
| Department of Education | | 137,469 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | $2,690,727 |
| LSU A&M College (Baton Rouge) | | 773,863 |
| Through: Monroe City School Board | | |
| University of Louisiana at Monroe | | 101,081 |
| Total Gaining Early Awareness and Readiness for Undergraduate Programs | | 3,565,671 |
| Child Care Access Means Parents in School | 84.335 | |
| Direct Awards: | | |
| Delgado Community College | | 151,706 |
| Transition to Teaching | 84.350 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 430,392 |
| University of Louisiana at Monroe | | 864,289 |
| University of New Orleans | | 189,157 |
| Department of Veterans Affairs | | 194,059 |
| Total Transition to Teaching | | 1,677,897 |
| Reading First State Grants | 84.357 | |
| Direct Awards: | | |
| Department of Education | | 3,543,265 |
| Rural Education | 84.358 | |
| Direct Awards: | | |
| Department of Education | | 4,506,992 |
| Louisiana School for Math, Science, and the Arts | | 57,816 |
| Total Rural Education | | 4,564,808 |
| Early Reading First | 84.359 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 889,773 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| School Leadership | 84.363 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $316 |
| Through: Advance Innovative Education (#U36A080031) | | |
| LSU A&M College (Baton Rouge) | | 47,093 |
| Total School Leadership | | 47,409 |
| English Language Acquisition Grants | 84.365 | |
| Direct Awards: | | |
| Department of Education | | 2,713,567 |
| Mathematics and Science Partnerships | 84.366 | |
| Direct Awards: | | |
| Department of Education | | 4,313,502 |
| Through: Central Community Schools (#S366B070019) | | |
| LSU A&M College (Baton Rouge) | | 66,419 |
| Through: Concordia Parish School Board | | |
| University of Louisiana at Monroe | | 36,460 |
| Through: East Baton Rouge Parish School System (#S366B070019) | | |
| LSU A&M College (Baton Rouge) | | 75,935 |
| Through: East Baton Rouge Parish School System (#S366B080019) | | |
| LSU A&M College (Baton Rouge) | | 21,850 |
| Through: East Baton Rouge Parish School System (#S366B090019) | | |
| LSU A&M College (Baton Rouge) | | 134,595 |
| Through: East Baton Rouge Parish School System (#S366B100019) | | |
| LSU A&M College (Baton Rouge) | | 34,364 |
| Through: Franklin Parish School Board | | |
| University of Louisiana at Monroe | | 15,948 |
| Through: Iberville Parish School Board (#S366B060019) | | |
| LSU A&M College (Baton Rouge) | | 344 |
| Through: Monroe City School Board | | |
| University of Louisiana at Monroe | | 26,089 |
| Through: Morehouse Parish School Board | | |
| University of Louisiana at Monroe | | 40,036 |
| Through: Ouachita Parish School Board | | |
| University of Louisiana at Monroe | | 2,800 |
| Total Mathematics and Science Partnerships | | 4,768,342 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Improving Teacher Quality State Grants | 84.367 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | $2,297,743 |
| Department of Education | | 64,600,677 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 236,151 |
| Total Improving Teacher Quality State Grants | | 67,134,571 |
| Grants for State Assessments and Related Activities | 84.369 | |
| Direct Awards: | | |
| Department of Education | | 6,059,564 |
| Striving Readers | 84.371 | |
| Direct Awards: | | |
| Department of Education | | 1,241,199 |
| Special Education - Technical Assistance on State Data Collection | 84.373 | |
| Through: Westat, Inc. | | |
| LSUHSC - New Orleans | | 1,012,190 |
| College Access Challenge Grant Program | 84.378 | |
| Direct Awards: | | |
| Board of Regents for Higher Education | | 1,464,697 |
| Office of Student Financial Assistance | | 392,923 |
| Total College Access Challenge Grant Program | | 1,857,620 |
| Strengthening Minority-Serving Institutions | 84.382 | |
| Direct Awards: | | |
| Grambling State University | | 383,660 |
| Transition Programs for Students with Intellectual Disabilities into Higher Education | 84.407 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 144,429 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Education Jobs Fund | 84.410 | |
| Direct Awards: | | |
| Department of Education | | $100,852,567 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 260,785 |
| Total Education Jobs Fund | | 101,113,352 |
| National Writing Project | 84.928 | |
| Direct Awards: | | |
| McNeese State University | | 22,859 |
| Through: National Writing Project Corporation (#92-LA05) | | |
| Southeastern Louisiana University | | 45,017 |
| Through: National Writing Project Corporation (#94-3130846) | | |
| Northwestern State University | | 68,194 |
| Through: National Writing Project Corporation | | |
| University of New Orleans | | 35,381 |
| Through: National Writing Project Corporation | | |
| LSU A&M College (Baton Rouge) | | 29,827 |
| Total National Writing Project | | 201,278 |
| Hurricane Education Recovery | 84.938 | |
| Direct Awards: | | |
| Delgado Community College | | 121,694 |
| Department of Education | | 23,942,186 |
| University of New Orleans | | 1,680,141 |
| University of Louisiana at Monroe | | 53,423 |
| Total Hurricane Education Recovery | | 25,797,444 |
| Hurricane Katrina Foreign Contributions | 84.940 | |
| Direct Awards: | | |
| Department of Education | | 1,704,490 |
| Funds for the Improvement of Postsecondary Education | 84.116Z | |
| Direct Awards: | | |
| McNeese State University | | 88,622 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Migrant Education - High School Equivalency Program | 84.141A | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | $396,482 |
| Fund for the Improvement of Education | 84.215K | |
| Direct Awards: | | |
| Louisiana State University at Shreveport | | 9,629 |
| Grants to States for Workplace and Community Transition Training for Incarcerated | 84.331A | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Corrections Services | | 621,690 |
| Task Order for Basic Participation for Louisiana | 84.ED-03-CO-0041 | |
| Direct Awards: | | |
| Department of Education | | 91,608 |
| Early Intervention Services (IDEA) Cluster: | | |
| Special Education - Grants for Infants and Families | 84.181 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 6,040,146 |
| ARRA - Special Education - Grants for Infants and Families, Recovery Act | 84.393 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 6,708,044 |
| Total Early Intervention Services (IDEA) Cluster | | 12,748,190 |
| Education of Homeless Children and Youth Cluster: | | |
| Education of Homeless Children and Youth | 84.196 | |
| Direct Awards: | | |
| Department of Education | | 1,387,819 |
| ARRA - Education of Homeless Children and Youth, Recovery Act | 84.387 | |
| Direct Awards: | | |
| Department of Education | | 758,418 |
| Total Education of Homeless Children and Youth Cluster | | 2,146,237 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Educational Technology State Grants Cluster: | | |
| Education Technology State Grants (Enhancing Education through Technology Program) | 84.318 | |
| Direct Awards: | | |
| Department of Education | | $3,730,500 |
| ARRA - Educational Technology State Grants, Recovery Act (Enhancing Education through Technology Program) | 84.386 | |
| Direct Awards: | | |
| Department of Education | | 3,710,667 |
| Total Educational Technology State Grants Cluster | | 7,441,167 |
| Independent Living Services for Older Individuals Who Are Blind Cluster: | | |
| Independent Living Services for Older Individuals Who Are Blind | 84.177 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 9,007 |
| Louisiana Workforce Commission | | 387,135 |
| ARRA - Independent Living Services for Older Individuals Who Are Blind, Recovery Act | 84.399 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 97,494 |
| Louisiana Workforce Commission | | 144,349 |
| Total Independent Living Services for Older Individuals Who Are Blind Cluster | | 637,985 |
| Independent Living State Grants Cluster: | | |
| Independent Living State Grants | 84.169 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 55,034 |
| Louisiana Workforce Commission | | 240,142 |
| ARRA - Independent Living State Grants, Recovery Act | 84.398 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 14,870 |
| Louisiana Workforce Commission | | 117,986 |
| Total Independent Living State Grants Cluster | | 428,032 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Research and Development Cluster: | | |
| Fund for the Improvement of Postsecondary Education | 84.116 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | $15,264 |
| National Institute on Disability and Rehabilitation Research | 84.133 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 355,410 |
| Safe and Drug-Free Schools and Communities - National Programs | 84.184 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 311,746 |
| Fund for the Improvement of Education | 84.215 | |
| Direct Awards: | | |
| Louisiana Tech University | | 389,527 |
| Research in Special Education | 84.324 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 461,999 |
| Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 84.326 | |
| Through: University of Kansas | | |
| Louisiana Tech University | | 13,160 |
| Mathematics and Science Partnerships | 84.366 | |
| Through: Ouachita Parish School System | | |
| Louisiana Tech University | | 27,052 |
| National Writing Project | 84.928 | |
| Through: University of California - Berkley (#92-LA04) | | |
| University of Louisiana at Lafayette | | 38,926 |
| Fund for the Improvement of Education | 84.215K | |
| Through: RAND Corporation (#9920100120) | | |
| University of Louisiana at Lafayette | | 24,504 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Education Research, Development and Dissemination | 84.305A | |
| Through: RAND Corporation (#9920110006) | | |
| University of Louisiana at Lafayette | | $9,858 |
| Annual Interest Grant | 84.RD.R-7-00375 | |
| Direct Awards: | | |
| Louisiana Tech University | | 113,349 |
| Total Research and Development Cluster | | 1,760,795 |
| School Improvement Grants Cluster: | | |
| School Improvement Grants | 84.377 | |
| Direct Awards: | | |
| Department of Education | | 6,198,282 |
| ARRA - School Improvement Grants, Recovery Act | 84.388 | |
| Direct Awards: | | |
| Department of Education | | 5,331,962 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 536,148 |
| Total School Improvement Grants Cluster | | 12,066,392 |
| Special Education Cluster (IDEA): | | |
| Special Education - Grants to States | 84.027 | |
| Direct Awards: | | |
| Department of Education | | 182,312,007 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 293,157 |
| Special Education - Preschool Grants | 84.173 | |
| Direct Awards: | | |
| Department of Education | | 6,309,056 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Special Education Cluster (IDEA): (Cont.) | | |
| ARRA - Special Education - Grants to States, Recovery Act | 84.391 | |
| Direct Awards: | | |
| Department of Education | | $78,358,748 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 167,378 |
| ARRA - Special Education - Preschool Grants, Recovery Act | 84.392 | |
| Direct Awards: | | |
| Department of Education | | 3,522,536 |
| Total Special Education Cluster (IDEA) | | 270,962,882 |
| State Fiscal Stabilization Fund Cluster: | | |
| ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act | 84.394 | |
| Direct Awards: | | |
| Executive Department | | 288,675,258 |
| ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act | 84.397 | |
| Direct Awards: | | |
| Executive Department | | 74,079,886 |
| Total State Fiscal Stabilization Fund Cluster | | 362,755,144 |
| Statewide Data Systems Cluster: | | |
| Statewide Data Systems | 84.372 | |
| Direct Awards: | | |
| Department of Education | | 1,591,930 |
| Student Financial Assistance Cluster: | | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | |
| Direct Awards: | | |
| Baton Rouge Community College | | 229,347 |
| Bossier Parish Community College | | 80,500 |
| Delgado Community College | | 376,788 |
| Grambling State University | | 550,143 |
| Louisiana Delta Community College | | 34,233 |
| Louisiana State University at Alexandria | | 31,227 |
| LSU A&M College (Baton Rouge) | | 468,624 |
| Louisiana State University at Eunice | | 64,404 |
| Louisiana State University at Shreveport | | 64,226 |
| Louisiana Tech University | | 303,511 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Student Financial Assistance Cluster: (Cont.) | | |
| Federal Supplemental Educational Opportunity Grants (Cont.) | 84.007 | |
| Direct Awards: (Cont.) | | |
| LSUHSC - New Orleans | | $8,459 |
| LSUHSC - Shreveport | | 17,800 |
| McNeese State University | | 167,076 |
| Nicholls State University | | 106,861 |
| Northwestern State University | | 330,064 |
| Nunez Community College | | 106,825 |
| Southeastern Louisiana University | | 321,417 |
| Southern University and A&M College (Baton Rouge) | | 859,396 |
| Southern University at New Orleans | | 42,305 |
| Southern University at Shreveport-Bossier City | | 46,533 |
| University of Louisiana at Lafayette | | 279,704 |
| University of Louisiana at Monroe | | 168,461 |
| University of New Orleans | | 510,290 |
| Federal Work-Study Program | 84.033 | |
| Direct Awards: | | |
| Baton Rouge Community College | | 257,147 |
| Bossier Parish Community College | | 150,047 |
| Delgado Community College | | 454,816 |
| Grambling State University | | 932,352 |
| L.E. Fletcher Technical Community College | | 98,346 |
| Louisiana Delta Community College | | 53,346 |
| Louisiana State University at Alexandria | | 112,318 |
| LSU A&M College (Baton Rouge) | | 916,689 |
| Louisiana State University at Eunice | | 83,020 |
| Louisiana State University at Shreveport | | 134,928 |
| Louisiana Tech University | | 440,649 |
| McNeese State University | | 350,862 |
| Nicholls State University | | 168,120 |
| Northwestern State University | | 277,131 |
| Nunez Community College | | 76,271 |
| Southeastern Louisiana University | | 603,261 |
| Southern University and A&M College (Baton Rouge) | | 875,146 |
| Southern University at New Orleans | | 170,520 |
| Southern University at Shreveport-Bossier City | | 260,485 |
| Sowela Technical Community College | | 93,611 |
| University of Louisiana at Lafayette | | 862,704 |
| University of Louisiana at Monroe | | 802,605 |
| University of New Orleans | | 567,313 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Student Financial Assistance Cluster: (Cont.) | | |
| Federal Perkins Loan Program - Federal Capital Contributions | 84.038 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $6,851 |
| Northwestern State University | | 15,643 |
| Southeastern Louisiana University | | 3,313 |
| University of New Orleans | | 13,637 |
| Federal Pell Grant Program | 84.063 | |
| Direct Awards: | | |
| Acadiana Technical College | | 11,722,359 |
| Baton Rouge Community College | | 13,974,993 |
| Bossier Parish Community College | | 14,162,342 |
| Capital Area Technical College | | 5,202,559 |
| Central Louisiana Technical College | | 6,157,514 |
| Delgado Community College | | 45,979,743 |
| Grambling State University | | 16,627,551 |
| L.E. Fletcher Technical Community College | | 3,534,164 |
| Louisiana Delta Community College | | 6,831,027 |
| Louisiana State University at Alexandria | | 4,694,195 |
| LSU A&M College (Baton Rouge) | | 19,982,796 |
| Louisiana State University at Eunice | | 5,572,945 |
| Louisiana State University at Shreveport | | 6,645,271 |
| Louisiana Tech University | | 9,416,706 |
| LSUHSC - New Orleans | | 879,797 |
| LSUHSC - Shreveport | | 83,772 |
| McNeese State University | | 12,961,587 |
| Northeast Louisiana Technical College | | 4,128,097 |
| Northshore Technical College | | 5,410,504 |
| Nicholls State University | | 11,057,995 |
| Northwest Louisiana Technical College | | 6,526,044 |
| Northwestern State University | | 16,342,398 |
| Nunez Community College | | 4,746,436 |
| River Parishes Community College | | 3,080,413 |
| South Central Louisiana Technical College | | 2,975,833 |
| South Louisiana Community College | | 3,567,973 |
| Southeastern Louisiana University | | 21,238,895 |
| Southern University and A&M College (Baton Rouge) | | 21,853,726 |
| Southern University at New Orleans | | 10,903,910 |
| Southern University at Shreveport-Bossier City | | 9,110,940 |
| Sowela Technical Community College | | 5,507,245 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Student Financial Assistance Cluster: (Cont.) | | |
| Federal Pell Grant Program (Cont.) | 84.063 | |
| Direct Awards: (Cont.) | | |
| University of Louisiana at Lafayette | | $20,422,146 |
| University of Louisiana at Monroe | | 14,004,347 |
| University of New Orleans | | 11,600,651 |
| Academic Competitiveness Grants | 84.375 | |
| Direct Awards: | | |
| Acadiana Technical College | | 201,739 |
| Baton Rouge Community College | | 64,865 |
| Bossier Parish Community College | | 133,246 |
| Central Louisiana Technical College | | 46,044 |
| Delgado Community College | | 422,870 |
| Grambling State University | | 259,139 |
| L.E. Fletcher Technical Community College | | 36,500 |
| Louisiana Delta Community College | | 75,529 |
| Louisiana State University at Alexandria | | 102,496 |
| LSU A&M College (Baton Rouge) | | 1,134,354 |
| Louisiana State University at Eunice | | 110,045 |
| Louisiana State University at Shreveport | | 136,916 |
| Louisiana Tech University | | 369,613 |
| LSUHSC - New Orleans | | 45,021 |
| McNeese State University | | 336,894 |
| Nicholls State University | | 344,207 |
| Northeast Louisiana Technical College | | 15,137 |
| Northwest Louisiana Technical College | | 61,565 |
| Northwestern State University | | 494,253 |
| Nunez Community College | | 104,800 |
| River Parishes Community College | | 31,080 |
| South Central Louisiana Technical College | | 21,841 |
| South Louisiana Community College | | 26,500 |
| Southeastern Louisiana University | | 836,996 |
| Southern University and A&M College (Baton Rouge) | | 343,005 |
| Southern University at Shreveport-Bossier City | | 58,700 |
| Sowela Technical Community College | | 124,072 |
| University of Louisiana at Monroe | | 424,297 |
| University of New Orleans | | 167,826 |
| University of Louisiana at Lafayette | | 637,944 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Student Financial Assistance Cluster: (Cont.) | | |
| National Science and Mathematics Access to Retain Talent (SMART) Grants | 84.376 | |
| Direct Awards: | | |
| Grambling State University | | $120,862 |
| Louisiana State University at Shreveport | | 101,687 |
| Louisiana Tech University | | 233,396 |
| LSU A&M College (Baton Rouge) | | 791,107 |
| McNeese State University | | 76,323 |
| Nicholls State University | | 58,320 |
| Northwestern State University | | 175,723 |
| Southeastern Louisiana University | | 237,014 |
| Southern University and A&M College (Baton Rouge) | | 50,524 |
| University of Louisiana at Lafayette | | 162,954 |
| University of Louisiana at Monroe | | 80,571 |
| University of New Orleans | | 296,461 |
| Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | 84.379 | |
| Direct Awards: | | |
| Grambling State University | | 61,799 |
| Louisiana State University at Alexandria | | 26,500 |
| Louisiana State University at Shreveport | | 12,500 |
| LSU A&M College (Baton Rouge) | | 112,000 |
| Nicholls State University | | 109,689 |
| Northwestern State University | | 122,500 |
| Southeastern Louisiana University | | 83,000 |
| Southern University and A&M College (Baton Rouge) | | 21,830 |
| University of New Orleans | | 149,500 |
| Total Student Financial Assistance Cluster | | 381,107,953 |
| Teacher Incentive Fund Cluster: | | |
| Teacher Incentive Fund | 84.374 | |
| Direct Awards: | | |
| Department of Education | | 690,294 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Teacher Quality Partnership Grants Cluster: | | |
| Teacher Quality Partnership Grants | 84.336 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $1,239,588 |
| Title I, Part A Cluster | | |
| Title I Grants to Local Educational Agencies | 84.010 | |
| Direct Awards: | | |
| Department of Education | | 299,907,134 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 1,441,401 |
| ARRA - Title 1 Grants to Local Educational Agencies, Recovery Act | 84.389 | |
| Direct Awards: | | |
| Department of Education | | 72,796,773 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 11,531 |
| Through: East Baton Rouge Parish School System | | |
| LSU A&M College (Baton Rouge) | | 88,400 |
| Total Title 1, Part A Cluster | | 374,245,239 |
| TRIO Cluster: | | |
| TRIO - Student Support Services | 84.042 | |
| Direct Awards: | | |
| Grambling State University | | 398,066 |
| Delgado Community College | | 63,460 |
| LSU A&M College (Baton Rouge) | | 304,968 |
| Louisiana State University at Eunice | | 529,340 |
| Northwestern State University | | 424,113 |
| River Parishes Community College | | 145,719 |
| Southeastern Louisiana University | | 383,538 |
| Southern University at New Orleans | | 501,592 |
| Southern University at Shreveport-Bossier City | | 377,966 |
| University of Louisiana at Lafayette | | 1,023,924 |
| University of New Orleans | | 225,116 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| TRIO Cluster: (Cont.) | | |
| TRIO - Talent Search | 84.044 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | $666,458 |
| Southern University and A&M College (Baton Rouge) | | 677,267 |
| Southern University at New Orleans | | 345,647 |
| Southern University at Shreveport-Bossier City | | 430,337 |
| University of Louisiana at Lafayette | | 788,610 |
| University of Louisiana at Monroe | | 332,834 |
| University of New Orleans | | 779,602 |
| TRIO - Upward Bound | 84.047 | |
| Direct Awards: | | |
| Baton Rouge Community College | | 229,862 |
| Delgado Community College | | 223,011 |
| Louisiana State University - Eunice Campus | | 262,986 |
| McNeese State University | | 331,655 |
| Southeastern Louisiana University | | 1,988,643 |
| Southern University and A&M College (Baton Rouge) | | 916,834 |
| Southern University at New Orleans | | 406,078 |
| Southern University at Shreveport-Bossier City | | 1,047,438 |
| University of Louisiana at Lafayette | | 1,523,326 |
| University of Louisiana at Monroe | | 242,149 |
| University of New Orleans | | 703,556 |
| TRIO - Educational Opportunity Centers | 84.066 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 425,687 |
| Southern University at Shreveport-Bossier City | | 282,524 |
| TRIO - McNair Post-Baccalaureate Achievement | 84.217 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 250,246 |
| Southern University and A&M College (Baton Rouge) | | 191,790 |
| University of Louisiana at Lafayette | | 282,414 |
| TRIO - Upward Bound | 84.047A | |
| Direct Awards: | | |
| Nicholls State University | | 249,625 |
| Total TRIO Cluster | | 17,956,381 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION (CONT.)** | | |
| Vocational Rehabilitation Cluster: | | |
| Rehabilitation Services - Vocational Rehabilitation Grants to States | 84.126 | |
| Direct Awards: | | |
| Department of Children and Family Services | | $396,652 |
| Louisiana Workforce Commission | | 33,270,097 |
| ARRA Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act | 84.390 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 4,897,141 |
| Total Vocational Rehabilitation Cluster | | 38,563,890 |
| **Total U.S. Department of Education** | | **$1,892,056,885** |
| **ELECTIONS ASSISTANCE COMMISSION** | | |
| Delta Local Development District Assistance | 90.202 | |
| Direct Awards: | | |
| South Central Louisiana Technical College | | $118,498 |
| Help America Vote Act Requirements Payments | 90.401 | |
| Direct Awards: | | |
| Department of State | | 1,982,037 |
| **Total Elections Assistance Commission** | | **$2,100,535** |
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | |
| Health Resource Services | 93.000 | |
| Through: Meharry Medical College | | |
| Grambling State University | | $3,463 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Public Health and Social Services Emergency Fund | 93.003 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | $4,703 |
| Through: Louisiana Hospital Association | | |
| LSUHSC - Shreveport | | 32,998 |
| Total Public Health and Social Services Emergency Fund | | 37,701 |
| HIV Prevention Programs for Women | 93.015 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 36,848 |
| Through: Advocate for Youth | | |
| Southern University and A&M College (Baton Rouge) | | 9,876 |
| Through: Center for Health Training | | |
| Grambling State University | | 6,808 |
| Total HIV Prevention Programs for Women | | 53,532 |
| Special Programs for the Aging-Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 60,157 |
| Special Programs for the Aging-Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals | 93.042 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 157,733 |
| Special Programs for the Aging-Title III, Part D - Disease Prevention and Health Promotion Services | 93.043 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 298,023 |
| Special Programs for the Aging-Title IV and Title II - Discretionary Projects | 93.048 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 613,123 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Alzheimer's Disease Demonstration Grants to States | 93.051 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | $50,364 |
| National Family Caregiver Support, Title III, Part E | 93.052 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 1,852,525 |
| Public Health Emergency Preparedness | 93.069 | |
| Direct Awards: | | |
| Office of Public Health | | 16,243,922 |
| Environmental Public Health and Emergency Response | 93.070 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 57,894 |
| Office of Public Health | | 389,992 |
| Total Environmental Public Health and Emergency Response | | 447,886 |
| Medicare Enrollment Assistance Program | 93.071 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 172,335 |
| Lifespan Respite Care Program | 93.072 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 6,286 |
| Healthy Marriage Promotion and Responsible Fatherhood Grants | 93.086 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 236,405 |
| Emergency System for Advance Registration of Volunteer Health Professionals | 93.089 | |
| Direct Awards: | | |
| Office of Public Health | | 42,218 |
| Affordable Care Act (ACA) Personal Responsibility Education Program | 93.092 | |
| Direct Awards: | | |
| Office of Public Health | | 8,057 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Food and Drug Administration - Research | 93.103 | |
| Direct Awards: | | |
| Department of Agriculture and Forestry | | $2,500 |
| Area Health Education Centers Point of Service Maintenance and Enhancement Awards | 93.107 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 177,968 |
| LSUHSC - Shreveport | | 181,902 |
| Total Area Health Education Centers Point of Service Maintenance and Enhancement Awards | | 359,870 |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | |
| Direct Awards: | | |
| Office of Public Health | | 150,255 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | |
| Direct Awards: | | |
| Office of Public Health | | 1,348,122 |
| Emergency Medical Services for Children | 93.127 | |
| Direct Awards: | | |
| Office of Public Health | | 107,362 |
| Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices | 93.130 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 13,438 |
| Injury Prevention and Control Research and State and Community-Based Programs | 93.136 | |
| Direct Awards: | | |
| Office of Public Health | | 613,543 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Community Programs to Improve Minority Health Grant Program | 93.137 | |
| Direct Awards: | | |
| LSUHSC - Shreveport | | ($13,236) |
| Through: University of Mississippi Medical Center | | |
| LSUHSC - New Orleans | | 101,623 |
| Total Community Programs to Improve Minority Health Grant Program | | 88,387 |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 725,197 |
| Coordinated Services and Access to Research for Women, Infants, Children, and Youth | 93.153 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 425,946 |
| LSUHSC - W.O. Moss Regional Medical Center | | 405,794 |
| Through: Children's Hospital | | |
| LSUHSC - University Medical Center | | 63,550 |
| Through: Children's Hospital | | |
| LSUHSC - E.A. Conway Medical Center | | 15,967 |
| Through: Children's Hospital | | |
| LSUHSC - Shreveport | | 75,723 |
| Total Coordinated Services and Access to Research for Women, Infants, Children, and Youth | | 986,980 |
| Grants to States for Loan Repayment Program | 93.165 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 61,059 |
| Office of Public Health | | 338,819 |
| Total Grants to States for Loan Repayment Program | | 399,878 |
| Research Related to Deafness and Communication Disorders | 93.173 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 45,347 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 93.197 | |
| Direct Awards: | | |
| Office of Public Health | | $377,812 |
| Surveillance of Hazardous Substance Emergency Events | 93.204 | |
| Direct Awards: | | |
| Office of Public Health | | 198,332 |
| Family Planning - Services | 93.217 | |
| Direct Awards: | | |
| Office of Public Health | | 5,111,287 |
| Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers) | 93.224 | |
| Direct Awards: | | |
| Office of Public Health | | 170,494 |
| Affordable Care Act (ACA) Abstinence Education Program | 93.235 | |
| Direct Awards: | | |
| Executive Department | | 54,466 |
| Grants to States to Support Oral Health Workforce Activities | 93.236 | |
| Direct Awards: | | |
| Office of Public Health | | 71,548 |
| State Capacity Building | 93.240 | |
| Direct Awards: | | |
| Office of Public Health | | 226,055 |
| State Rural Hospital Flexibility Program | 93.241 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 110,807 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance | 93.243 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | $4,906,176 |
| University of Louisiana at Monroe | | 104,168 |
| Through: McFarland and Associates, Inc. | | |
| Southern University and A&M College (Baton Rouge) | | 74,097 |
| Through: Morehouse School of Medicine | | |
| Southern University and A&M College (Baton Rouge) | | 8,560 |
| Through: Morehouse School of Medicine | | |
| Grambling State University | | 2,378 |
| Through: Morehouse School of Medicine | | |
| Southern University at New Orleans | | 4,320 |
| Through: Morehouse School of Medicine | | |
| Southern University at Shreveport-Bossier City | | 1,794 |
| Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | 5,101,493 |
| Universal Newborn Hearing Screening | 93.251 | |
| Direct Awards: | | |
| Office of Public Health | | 232,845 |
| Poison Center Support and Enhancement Grant Program | 93.253 | |
| Direct Awards: | | |
| LSUHSC - Shreveport | | 372,556 |
| Rural Access to Emergency Devices Grant | 93.259 | |
| Direct Awards: | | |
| Office of Public Health | | 55,638 |
| Occupational Safety and Health Program | 93.262 | |
| Through: University of Texas Health Center at Houston (#T42CCT610417) | | |
| Southeastern Louisiana University | | 8,000 |
| Through: University of Texas Health Center at Tyler (#5U50OH007541-07) | | |
| Southeastern Louisiana University | | 4,490 |
| Total Occupational Safety and Health Program | | 12,490 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Alcohol National Research Service Awards for Research Training | 93.272 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $22,070 |
| Substance Abuse and Mental Health Services - Access to Recovery | 93.275 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 478,882 |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 169,956 |
| Office of Public Health | | 3,772,414 |
| Total Centers for Disease Control and Prevention - Investigations and Technical Assistance | | 3,942,370 |
| Teenage Pregnancy Prevention Program | 93.297 | |
| Direct Awards: | | |
| Office of Public Health | | 74,176 |
| Small Rural Hospital Improvement Grant Program | 93.301 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 258,720 |
| Office of Public Health | | 173,672 |
| Total Small Rural Hospital Improvement Grant Program | | 432,392 |
| Minority Health and Health Disparities Research | 93.307 | |
| Direct Awards: | | |
| Northwestern State University | | 12,007 |
| Advanced Nursing Education Traineeships | 93.358 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 28,683 |
| McNeese State University | | 34,994 |
| Northwestern State University | | 51,280 |
| Southeastern Louisiana University | | 29,407 |
| University of Louisiana at Lafayette | | 30,341 |
| Total Advanced Nursing Education Traineeships | | 174,705 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| National Center for Research Resources | 93.389 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $160,321 |
| Through: Tulane University Health Sciences Center (#2P51RR000164-47) | | |
| LSU A&M College (Baton Rouge) | | 19,950 |
| Through: Tulane University Health Sciences Center (#T32RR021309) | | |
| LSU A&M College (Baton Rouge) | | 49,171 |
| Total National Center for Research Resources | | 229,442 |
| ARRA - Equipment to Enhance Training for Health Professionals | 93.411 | |
| Direct Awards: | | |
| Northwestern State University | | 113,200 |
| ARRA - State Primary Care Offices | 93.414 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 16,051 |
| Office of Public Health | | 42,755 |
| Total ARRA - State Primary Care Offices | | 58,806 |
| Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program | 93.505 | |
| Direct Awards: | | |
| Office of Public Health | | 238,459 |
| Strengthening Public Health Infrastructure for Improved Health Outcomes | 93.507 | |
| Direct Awards: | | |
| Office of Public Health | | 2,908 |
| Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review | 93.511 | |
| Direct Awards: | | |
| Department of Insurance | | 258,213 |
| Affordable Care Act - Medicare Improvements for Patients and Providers | 93.518 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 75,706 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements | 93.521 | |
| Direct Awards: | | |
| Office of Public Health | | $87,560 |
| State Planning and Establishment Grants for the Affordable Care Act (ACA) Exchanges | 93.525 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 29,393 |
| Early Retiree Reinsurance Program | 93.546 | |
| Direct Awards: | | |
| Executive Department - Office of Group Benefits | | 7,938,297 |
| Promoting Safe and Stable Families | 93.556 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 11,408,438 |
| Through: Volunteers of America of Greater New Orleans, Inc. | | |
| Louisiana State University Agricultural Center | | 21,180 |
| Total Promoting Safe and Stable Families | | 11,429,618 |
| Child Support Enforcement | 93.563 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 41,653,951 |
| ARRA - Child Support Enforcement | 93.563 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 11,413,671 |
| Child Support Enforcement Research | 93.564 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 202,425 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Refugee and Entrant Assistance - State Administered Programs | 93.566 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | $87,472 |
| State Court Improvement Program | 93.586 | |
| Direct Awards: | | |
| Supreme Court of Louisiana | | 459,936 |
| Community-Based Child Abuse Prevention Grants | 93.590 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 425,720 |
| Grants to States for Access and Visitation Programs | 93.597 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 139,931 |
| Chafee Education and Training Vouchers Program (ETV) | 93.599 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 345,447 |
| Adoption Incentive Payments | 93.603 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 942,976 |
| Voting Access for Individuals with Disabilities - Grants to States | 93.617 | |
| Direct Awards: | | |
| Department of State | | 101,715 |
| Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 1,332,623 |
| Children's Justice Grants to States | 93.643 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 99,430 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 4,725,718 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Child Welfare Research Training or Demonstration | 93.648 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $528,610 |
| Foster Care - Title IV-E | 93.658 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 48,131,485 |
| ARRA - Foster Care - Title IV-E | 93.658 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 2,519,967 |
| Adoption Assistance | 93.659 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 16,295,128 |
| ARRA - Adoption Assistance | 93.659 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 2,354,173 |
| Social Services Block Grant | 93.667 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 58,296,303 |
| Child Abuse and Neglect State Grants | 93.669 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 63,025 |
| Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes | 93.671 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 1,962,619 |
| Chafee Foster Care Independence Program | 93.674 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 1,564,891 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| ARRA Trans-NIH Recovery Act Research Support | 93.701 | |
| Through: Tulane University School of Medicine (Sub 0.TUL-HSC-155-08/09) | | |
| University of New Orleans | | $40,173 |
| ARRA - Preventing Healthcare-Associated Infections | 93.717 | |
| Direct Awards: | | |
| Office of Public Health | | 68,235 |
| Health Information Technology Regional Extension Centers Program | 93.718 | |
| Through: Pitt Community College | | |
| Delgado Community College | | 238,334 |
| ARRA - Prevention and Wellness - State, Territories and Pacific Islands | 93.723 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 41,135 |
| Office of Public Health | | 911,472 |
| ARRA - Prevention and Wellness - State, Territories and Pacific Islands | | 952,607 |
| ARRA - Communities Putting Prevention to Work: | 93.725 | |
| Chronic Disease Self-Management Program | | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 188,083 |
| Children's Health Insurance Program | 93.767 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 170,825,104 |
| Medicaid Infrastructure Grants To Support the | 93.768 | |
| Competitive Employment of People with Disabilities | | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 1,307,034 |
| Medicare - Hospital Insurance | 93.773 | |
| Direct Awards: | | |
| Department of Veterans Affairs | | 5,424,371 |

(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, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | $197,181 |
| Department of Health and Hospitals | | 3,613,832 |
| Department of Insurance | | 838,364 |
| Office of Public Health | | 317,700 |
| Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | | 4,967,077 |
| Alternate Non-Emergency Service Providers or Networks | 93.790 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 33,236 |
| Money Follows the Person Rebalancing Demonstration | 93.791 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 369,616 |
| Cardiovascular Diseases Research | 93.837 | |
| Direct Awards: | | |
| LSU Pennington Biomedical Research Center | | 811 |
| Through: New England Research Institutes, Inc. | | |
| LSUHSC - Leonard J. Chabert Medical Center | | 14,400 |
| Through: Yale University | | |
| LSUHSC - Leonard J. Chabert Medical Center | | 3,050 |
| Total Cardiovascular Diseases Research | | 18,261 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | |
| Through: University of South Florida | | |
| LSUHSC - Leonard J. Chabert Medical Center | | 200 |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | |
| Through: Columbia University | | |
| LSUHSC - Leonard J. Chabert Medical Center | | 6,580 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Allergy, Immunology and Transplantation Research | 93.855 | |
| Through: The Research Institute for Children (Sub #2020.01/2748.25) | | |
| University of New Orleans | | $122,811 |
| Biomedical Research and Research Training | 93.859 | |
| Direct Awards: | | |
| Grambling State University | | 547,662 |
| Child Health and Human Development Extramural Research | 93.865 | |
| Through: University of California - Davis (Sub #201014565-01) | | |
| University of New Orleans | | 13,218 |
| Medical Library Assistance | 93.879 | |
| Through: Academy of Medicine - Texas Medical Center Library (#N01-LM-6-3505) | | |
| Southeastern Louisiana University | | 6,477 |
| Health Care and Other Facilities | 93.887 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | 48,206 |
| National Bioterrorism Hospital Preparedness Program | 93.889 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 3,508,822 |
| Through: Louisiana Hospital Association | | |
| LSUHSC - E.A. Conway Medical Center | | 22,031 |
| Through: Louisiana Hospital Association | | |
| LSUHSC - Huey P. Long Medical Center | | 28,113 |
| Through: Louisiana Hospital Association | | |
| LSUHSC - Shreveport | | 36,248 |
| Total National Bioterrorism Hospital Preparedness Program | | 3,595,214 |
| Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program | 93.912 | |
| Direct Awards: | | |
| Office of Public Health | | 370,549 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Grants to States for Operation of Offices of Rural Health | 93.913 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | $42,413 |
| Office of Public Health | | 169,071 |
| Total Grants to States for Operation of Offices of Rural Health | | 211,484 |
| HIV Emergency Relief Project Grants | 93.914 | |
| Through : City of New Orleans | | |
| LSUHSC - Medical Center of Louisiana at New Orleans | | 1,267,898 |
| HIV Care Formula Grants | 93.917 | |
| Direct Awards: | | |
| Office of Public Health | | 22,957,046 |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | |
| Direct Awards: | | |
| LSUHSC - Medical Center of Louisiana at New Orleans | | 863,585 |
| LSUHSC - New Orleans | | 872,356 |
| LSUHSC - Shreveport | | 528,020 |
| Through: Greater Ouachita Coalition (GO CARE) (#72-113-663-9) | | |
| LSUHSC - E.A. Conway Medical Center | | 343,560 |
| Through: City of Baton Rouge | | |
| LSUHSC - Earl K. Long Medical Center | | 886,212 |
| Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | | 3,493,733 |
| Ryan White HIV/AIDS Dental Reimbursements Community-Based Dental Partnership | 93.924 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 618,417 |
| Special Projects of National Significance | 93.928 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 680,329 |
| Office of Public Health | | 50,218 |
| Total Special Projects of National Significance | | 730,547 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems | 93.938 | |
| Direct Awards: | | |
| Department of Education | | $165,717 |
| HIV Prevention Activities - Health Department Based | 93.940 | |
| Direct Awards: | | |
| Office of Public Health | | 7,040,742 |
| Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | 93.944 | |
| Direct Awards: | | |
| Office of Public Health | | 1,533,930 |
| Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs | 93.946 | |
| Direct Awards: | | |
| Office of Public Health | | 149,947 |
| Block Grants for Community Mental Health Services | 93.958 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 6,508,876 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 25,709,974 |
| Preventive Health Services - Sexually Transmitted Diseases Control Grants | 93.977 | |
| Direct Awards: | | |
| Office of Public Health | | 2,286,699 |
| Mental Health Disaster Assistance and Emergency Mental Health | 93.982 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 43,075 |
| Preventive Health and Health Services Block Grant | 93.991 | |
| Direct Awards: | | |
| Office of Public Health | | 4,172,280 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Maternal and Child Health Services Block Grant to the States | 93.994 | |
| Direct Awards: | | |
| Office of Public Health | | $16,746,108 |
| Vital Stat Coop | 93.200-2007-M-19933;33870;3931 | |
| Direct Awards: | | |
| Office of Public Health | | 238,858 |
| Adult Blood Lead Surveillance | 93.211-2009-M-30139;35484 | |
| Direct Awards: | | |
| Office of Public Health | | 23,364 |
| Food Inspection | 93.F223201000049C | |
| Direct Awards: | | |
| Office of Public Health | | 63,271 |
| Seafood Inspection | 93.F223201000049C | |
| Direct Awards: | | |
| Office of Public Health | | 69,045 |
| National Network of Libraries of Medicine - SCR Resource Library Outreach | 93.N01-LM-6-3505 | |
| Through: Houston Academy of Medicine | | |
| LSUHSC - New Orleans | | 39,633 |
| LSUHSC - Shreveport | | 48,577 |
| Through: University of Texas Medical Branch | | |
| LSUHSC - Shreveport | | 34,530 |
| Total National Network of Libraries of Medicine - SCR Resource Library Outreach | | 122,740 |
| Office of Criminal Investigation | 93.UNKNOWN | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 12,189 |
| Gulf Coast Addiction Technology Transfer Center | 93.UTA03-223 | |
| Through: University of Texas at Austin | | |
| Northwestern State University | | 24,423 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Aging Cluster: | | |
| Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | $5,045,835 |
| Special Programs for the Aging-Title III, Part C - Nutrition Services | 93.045 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 7,862,970 |
| Nutrition Services Incentive Program | 93.053 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 3,075,707 |
| ARRA - Aging Home-Delivered Nutrition Services for States | 93.705 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 27,647 |
| ARRA - Aging Congregate Nutrition Services for States | 93.707 | |
| Direct Awards: | | |
| Governor's Office of Elderly Affairs | | 2,600 |
| Total Aging Cluster | | 16,014,759 |
| CCDF Cluster: | | |
| Child Care and Development Block Grant | 93.575 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 42,163,240 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 53,804,487 |
| ARRA – Child Care and Development Block Grant | 93.713 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 19,516,548 |
| Total CCDF Cluster | | 115,484,275 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| CSBG Cluster: | | |
| Community Services Block Grant | 93.569 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | $15,834,529 |
| ARRA - Community Services Block Grant | 93.710 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | 15,468,121 |
| Through: St. Landry Parish Community Action Agency (#PY 2009-01) | | |
| Louisiana State University at Eunice | | 100,000 |
| Total CSBG Cluster | | 31,402,650 |
| Head Start Cluster: | | |
| Head Start | 93.600 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 20,184 |
| Department of Children and Family Services | | 127,271 |
| Through: Regina Coeli Child Development Center | | |
| Southeastern Louisiana University | | 1,196 |
| ARRA - Early Head Start | 93.709 | |
| Direct Awards: | | |
| Department of Education - Recovery School District | | 1,030,988 |
| Total Head Start Cluster | | 1,179,639 |
| Immunization Cluster: | | |
| Immunization Grants | 93.268 | |
| Direct Awards: | | |
| Office of Public Health | | 72,167,791 |
| ARRA - Immunization | 93.712 | |
| Through: Academic Pediatric Association | | |
| LSUHSC - Shreveport | | 7,321 |
| Total Immunization Cluster | | 72,175,112 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Medicaid Cluster: | | |
| ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative | 93.720 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | $77,675 |
| State Medicaid Fraud Control Units | 93.775 | |
| Direct Awards: | | |
| Department of Justice | | 3,437,699 |
| State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | 93.777 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 11,115,136 |
| Medical Assistance Program | 93.778 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 4,225,054,958 |
| ARRA - Medical Assistance Program | 93.778 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 906,516,741 |
| Total Medicaid Cluster | | 5,146,202,209 |
| Research and Development Cluster: | | |
| Centers for Genomics and Public Health | 93.063 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 19,242 |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | |
| Direct Awards: | | |
| Office of Public Health | | 88,602 |
| Through: University of Arkansas | | |
| LSUHSC - New Orleans | | 35,079 |
| Environmental Health | 93.113 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 43,630 |
| LSUHSC - New Orleans | | 833,113 |
| Through: University of Alabama at Birmingham (#5 P01 ES011617-08) | | |
| LSU A&M College (Baton Rouge) | | 33,283 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Oral Diseases and Disorders Research | 93.121 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $397,287 |
| LSUHSC - New Orleans | | 744,906 |
| LSUHSC - Shreveport | | 624,678 |
| Through: Case Western Reserve University | | |
| LSUHSC - New Orleans | | 75,500 |
| Through: Children's Hospital, Boston | | |
| LSUHSC - New Orleans | | 14,529 |
| Through: F. Hutchinson Cancer Research Center | | |
| LSUHSC - New Orleans | | 36,136 |
| Through: Ohio State University | | |
| LSUHSC - New Orleans | | 5,729 |
| Nurse Anesthetist Traineeships | 93.124 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 29,295 |
| NIEHS Superfund Hazardous Substances - Basic Research and Education | 93.143 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 24,051 |
| AIDS Education and Training Centers | 93.145 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 1,517,649 |
| Coordinated Services and Access to Research for Women, Infants, Children, and Youth | 93.153 | |
| Through: Children's Hospital New Orleans | | |
| LSUHSC - New Orleans | | 144,714 |
| Research Related to Deafness and Communication Disorders | 93.173 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 350,865 |
| LSUHSC - Shreveport | | 329,705 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Research and Training in Complementary and Alternative Medicine | 93.213 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $57,845 |
| LSU Pennington Biomedical Research Center | | 1,419,546 |
| LSUHSC - New Orleans | | 107,534 |
| Through: University of Texas M. D. Anderson Cancer Center (#5 R21 AT004514 02) | | |
| Louisiana State University Agricultural Center | | (3,617) |
| Through: University of Southern California | | |
| LSUHSC - Shreveport | | 11 |
| Research on Healthcare Costs, Quality and Outcomes | 93.226 | |
| Through: Northwestern University Chicago | | |
| LSUHSC - Shreveport | | 21,453 |
| Mental Health Research Grants | 93.242 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 5,328 |
| LSUHSC - New Orleans | | 1,182,735 |
| University of New Orleans | | 340,426 |
| Through: University of Kentucky | | |
| LSUHSC - New Orleans | | 11,453 |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance | 93.243 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 459,435 |
| Through: University of California | | |
| LSUHSC - New Orleans | | 71,204 |
| Advanced Nursing Education Grant Program | 93.247 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 257,448 |
| Family Planning - Personnel Training | 93.260 | |
| Through: Center for Health Training | | |
| LSUHSC - New Orleans | | 7,085 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Occupational Safety and Health Program | 93.262 | |
| Direct Awards: | | |
| Office of Public Health | | $121,390 |
| Through: University of Maryland | | |
| University of Louisiana at Lafayette | | 81,497 |
| Alcohol Research Career Development Awards for Scientists and Clinicians | 93.271 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 38,557 |
| Alcohol National Research Service Awards for Research Training | 93.272 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 1,790 |
| Alcohol Research Programs | 93.273 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 536,674 |
| LSUHSC - New Orleans | | 3,154,031 |
| Drug-Free Communities Support Program Grants | 93.276 | |
| Direct Awards: | | |
| Louisiana Tech University | | 13,490 |
| Drug Abuse and Addiction Research Programs | 93.279 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 13,896 |
| LSUHSC - New Orleans | | 1,202,049 |
| LSUHSC - Shreveport | | 595,758 |
| University of New Orleans | | 401,771 |
| Through: Southern Methodist University (#R01DA027533-01) | | |
| LSU Pennington Biomedical Research Center | | 19,001 |
| Through: University of Miami (Sub #66604P) | | |
| University of New Orleans | | 5,250 |
| Through: Virginia Commonwealth University (#7P01DA019398-03) | | |
| LSU Pennington Biomedical Research Center | | 10,371 |

(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, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Centers for Disease Control and Prevention - | 93.283 | |
| Investigations and Technical Assistance | | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | $2,882,119 |
| Office of Public Health | | 794,583 |
| Through: University of California, Los Angeles | | |
| LSUHSC - New Orleans | | 8,328 |
| Discovery and Applied Research for Technological Innovations | 93.286 | |
| to Improve Human Health | | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 564,965 |
| Through: Columbia University (#1 R01 EB009663-01A2) | | |
| LSU A&M College (Baton Rouge) | | 23,008 |
| Through: Portland State University (#2R01EB002044-06A1) | | |
| LSU A&M College (Baton Rouge) | | (651) |
| Teenage Pregnancy Prevention Program | 93.307 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 182,003 |
| Through: Louisiana Public Health Institute | | |
| LSUHSC - New Orleans | | 17,451 |
| Through: Nanospectra Biosciences LLC | | |
| Louisiana Tech University | | 40,649 |
| Through: Dillard University | | |
| LSUHSC - New Orleans | | 608,192 |
| Advanced Nursing Education Traineeships | 93.358 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 50,061 |
| Nursing Research | 93.361 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 74,722 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| National Center for Research Resources | 93.389 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | $600,205 |
| LSU A&M College (Baton Rouge) | | 6,116,279 |
| LSU Pennington Biomedical Research Center | | 1,665,143 |
| LSUHSC - New Orleans | | 6,848,950 |
| LSUHSC - Shreveport | | 2,213,911 |
| University of Louisiana at Lafayette | | 1,025,423 |
| Through: Texas State University - San Marcos (#1R24RR024790-1) | | |
| Louisiana State University Agricultural Center | | 107,856 |
| Through: University of Washington (#PO716230 & 690699) | | |
| University of Louisiana at Lafayette | | 944,992 |
| Through: Xavier University (Sub OSP-10-241407-001) | | |
| University of New Orleans | | 28,796 |
| Through: Tulane University | | |
| LSUHSC - New Orleans | | 187,364 |
| Cancer Cause and Prevention Research | 93.393 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 129,280 |
| LSU Pennington Biomedical Research Center | | 23,115 |
| LSUHSC - New Orleans | | 1,678,836 |
| LSUHSC - Shreveport | | 1,488,383 |
| Through: Duke University | | |
| LSUHSC - New Orleans | | 33,309 |
| Through: Health Research, Inc. | | |
| LSUHSC - New Orleans | | 16,997 |
| Through: Tulane University | | |
| LSUHSC - New Orleans | | 6,400 |
| Through: University of Cincinnati | | |
| LSUHSC - New Orleans | | 809 |
| Through: University of Massachusetts | | |
| LSUHSC - Shreveport | | 14,812 |
| Through: University of Southern California | | |
| LSUHSC - New Orleans | | 36,980 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Cancer Detection and Diagnosis Research | 93.394 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $358,262 |
| LSUHSC - New Orleans | | 122,943 |
| Through: Duke University (#1R01CA142842-01A1) | | |
| LSU A&M College (Baton Rouge) | | 68,618 |
| Cancer Treatment Research | 93.395 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 596,973 |
| LSUHSC - New Orleans | | 495,989 |
| LSUHSC - Shreveport | | 25,182 |
| Through: Northeastern University (#500147) | | |
| Louisiana Tech University | | 72,298 |
| Through: Southwest Oncology Group | | |
| LSUHSC - Shreveport | | 3,000 |
| Through: Dartmouth University | | |
| LSUHSC - New Orleans | | 11,363 |
| Through: National Childhood Cancer Foundation | | |
| LSUHSC - New Orleans | | 34,385 |
| Through: National Surgical Adjuvant Breast and Bowel Project | | |
| LSUHSC - New Orleans | | (119) |
| Through: University of Maryland-Baltimore | | |
| LSUHSC - Shreveport | | 25,901 |
| Through: VectorLogics, Inc. | | |
| LSUHSC - Shreveport | | 101,720 |
| Cancer Biology Research | 93.396 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 738,125 |
| LSUHSC - Shreveport | | 43,041 |
| University of Louisiana at Monroe | | 150,875 |
| Cancer Research Manpower | 93.398 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 55,256 |
| LSUHSC - New Orleans | | 28,831 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Cancer Control | 93.399 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | ($3,891) |
| LSUHSC - Shreveport | | 269,562 |
| Through: Sloan-Kettering Institute for Cancer Research | | |
| LSUHSC - Shreveport | | 97,476 |
| ARRA - Equipment to Enhance Training for Health Professionals | 93.411 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 566,324 |
| Affordable Care Act (ACA) Primary Care Residency Expansion Program | 93.510 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 46,717 |
| Assets for Independence Demonstration Program | 93.602 | |
| Direct Awards: | | |
| Southern University at Shreveport-Bossier City | | 8,121 |
| University Centers for Excellence in Developmental Disabilities Education, Research and Service | 93.632 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 542,068 |
| Trans-NIH Recovery Act Research Support | 93.701 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | 165,346 |
| Through: Manila Consulting Group Inc. (#200-2008-25962) | | |
| LSU Pennington Biomedical Research Center | | 21,000 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| ARRA Trans-NIH Recovery Act Research Support | 93.701 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | $37,389 |
| Louisiana State University Agricultural Center | | 220,868 |
| LSU A&M College (Baton Rouge) | | 2,901,902 |
| LSU Pennington Biomedical Research Center | | 1,332,081 |
| LSUHSC - New Orleans | | 4,104,423 |
| LSUHSC - Shreveport | | 822,674 |
| University of New Orleans | | 153,741 |
| Through: Duke University (#RC1-AG035822) | | |
| LSU Pennington Biomedical Research Center | | 269,620 |
| Through: Harvard School of Public Health (#3P01CA055075-18S1) | | |
| LSU Pennington Biomedical Research Center | | 262,750 |
| Through: Kaiser Foundation Research Institute (#1RC1HL099437-01) | | |
| LSU Pennington Biomedical Research Center | | 41,344 |
| Through: Northern Arizona University (#1R01DK082568-01A1) | | |
| LSU Pennington Biomedical Research Center | | 184,282 |
| Through: Tulane University (#3R21NS059665-01A2S1) | | |
| LSU Pennington Biomedical Research Center | | 35,008 |
| Through: University of Alabama at Birmingham #5R01HL094518-02) | | |
| LSU A&M College (Baton Rouge) | | 22,334 |
| Through: University of Delaware (#R01EB004761Z) | | |
| LSU A&M College (Baton Rouge) | | 23,402 |
| Through: University of Florida (#U01AG022376) | | |
| LSU Pennington Biomedical Research Center | | 1,743,922 |
| Through: University of Florida (#U01AG022376-05A251) | | |
| LSU Pennington Biomedical Research Center | | 22,145 |
| Through: National Childhood Cancer Foundation | | |
| LSUHSC - New Orleans | | 15,294 |
| Through: University of Cincinnati | | |
| LSUHSC - New Orleans | | 72,446 |
| Through: University of Florida | | |
| LSUHSC - New Orleans | | 7,099 |
| ARRA - Recovery Act, Comparative Effectiveness Research-AHRQ | 93.715 | |
| Through: Vanderbilt University | | |
| LSUHSC - New Orleans | | 161,491 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | |
| Through: Louisiana Public Health Institute | | |
| LSUHSC - New Orleans | | $217,434 |
| Health Careers Opportunity Program | 93.822 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 667,853 |
| Area Health Education Centers Infrastructure Development Awards | 93.824 | |
| Through: American Medical Student Association Foundation | | |
| LSUHSC - New Orleans | | (1) |
| Cardiovascular Diseases Research | 93.837 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 58,399 |
| LSU A&M College (Baton Rouge) | | 18,011 |
| LSU Pennington Biomedical Research Center | | 1,189,713 |
| LSUHSC - New Orleans | | 963,982 |
| LSUHSC - Shreveport | | 1,900,035 |
| Through: University of South Alabama | | |
| LSUHSC - New Orleans | | 22,914 |
| Through: Wake Forest University HSC | | |
| LSUHSC - New Orleans | | 85,334 |
| Through: Wright Sate University | | |
| LSUHSC - New Orleans | | 8,271 |
| Lung Diseases Research | 93.838 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 365,096 |
| LSUHSC - New Orleans | | 1,349,525 |
| Through: University of Florida (#1R01HL102033) | | |
| LSU A&M College (Baton Rouge) | | 96,270 |
| Through: University of Missouri Columbia (#1R01HL085108-01A2) | | |
| LSU Pennington Biomedical Research Center | | 40,605 |
| Through: Tulane University | | |
| LSUHSC - New Orleans | | 181,557 |
| Through: University of Pittsburgh | | |
| LSUHSC - New Orleans | | 74,297 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | ($7) |
| Through: Georgetown University | | |
| LSUHSC - New Orleans | | 113,682 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 349,530 |
| LSU Pennington Biomedical Research Center | | 6,007,884 |
| LSUHSC - New Orleans | | 1,205,469 |
| LSUHSC - Shreveport | | 2,499,057 |
| Through: Medical College of Georgia (#5 U24 DK076169-04) | | |
| LSU Pennington Biomedical Research Center | | 63,079 |
| Through: University of Pittsburgh (#R01DK081345) | | |
| LSU Pennington Biomedical Research Center | | 17,463 |
| Through: Alton Ochsner Medical Foundation | | |
| LSUHSC - New Orleans | | 61,390 |
| Digestive Diseases and Nutrition Research | 93.848 | |
| Direct Awards: | | |
| LSU Pennington Biomedical Research Center | | 1,347,515 |
| Through: Massachusetts General Hospital (#R01DK046270-14A1) | | |
| LSU A&M College (Baton Rouge) | | 115,900 |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | |
| Direct Awards: | | |
| LSU Pennington Biomedical Research Center | | 1,036,995 |
| LSUHSC - New Orleans | | 3,267,675 |
| LSUHSC - Shreveport | | 669,642 |
| Through: Indiana University (#2R01NS029467-16A2) | | |
| LSU A&M College (Baton Rouge) | | 44 |
| Through: Rush-Presbyterian-St. Luke's Med Ctr | | |
| LSUHSC - Shreveport | | 24 |
| Through: Sam Technology, Inc. | | |
| LSUHSC - Shreveport | | 25,550 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Extramural Research Programs in the Neurosciences | 93.853 | |
| and Neurological Disorders (Cont.) | | |
| Through: Tulane University Health Sciences Center (#1R21NS059665-01A2) | | |
| LSU Pennington Biomedical Research Center | | $13,125 |
| Through: Tulane University Health Sciences Center (#5R21NS059665-02) | | |
| LSU Pennington Biomedical Research Center | | 36,019 |
| Through: University of Rochester, NY | | |
| LSUHSC - Shreveport | | 25,904 |
| Through: University of Medicine and Dentistry, New Jersey | | |
| LSUHSC - Shreveport | | 46,132 |
| Through: Weill Cornell Medical College | | |
| LSUHSC - Shreveport | | 75 |
| Through: Yale University | | |
| LSUHSC - Shreveport | | 22,612 |
| Through: Kessler Medical Rehab Research Center | | |
| LSUHSC - New Orleans | | 9,675 |
| Allergy, Immunology and Transplantation Research | 93.855 | |
| Direct Awards: | | |
| Southeastern Louisiana University | | 52,073 |
| LSU A&M College (Baton Rouge) | | 1,039,092 |
| LSUHSC - New Orleans | | 1,606,158 |
| LSUHSC - Shreveport | | 1,596,694 |
| Through: George Washington University (#R01 A1071778) | | |
| LSU A&M College (Baton Rouge) | | 1,216 |
| Through: Nationwide Children's Hospital | | |
| University of Louisiana at Lafayette | | 76,985 |
| Through: Battelle Memorial Institute | | |
| LSUHSC - New Orleans | | 9,733 |
| Through: Children's Hospital New Orleans | | |
| LSUHSC - New Orleans | | 260,877 |
| Through: Geo Vax, Inc. | | |
| LSUHSC - New Orleans | | 70,653 |
| Through: Harvard University | | |
| LSUHSC - New Orleans | | 29,598 |
| Through: Mount Sinai School of Medicine | | |
| LSUHSC - New Orleans | | 9,639 |
| Through: Social and Scientific Systems, Inc. | | |
| LSUHSC - New Orleans | | (4,981) |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Allergy, Immunology and Transplantation Research (Cont.) | 93.855 | |
| Through: Tulane University | | |
| LSUHSC - New Orleans | | $124,943 |
| Through: University of Medicine & Dentistry of New Jersey | | |
| LSUHSC - New Orleans | | 69,865 |
| Through: University of Missouri - Kansas City | | |
| LSUHSC - New Orleans | | 59,128 |
| Through: Vanderbilt University | | |
| LSUHSC - New Orleans | | 40,622 |
| Microbiology and Infectious Diseases Research | 93.856 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | (15,902) |
| LSUHSC - Shreveport | | 149,625 |
| Through: University of Florida | | |
| LSUHSC - New Orleans | | 55,010 |
| Biomedical Research and Research Training | 93.859 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 570,545 |
| LSUHSC - New Orleans | | 1,108,919 |
| LSUHSC - Shreveport | | 105,287 |
| Southeastern Louisiana University | | 22,520 |
| Southern University and A&M College (Baton Rouge) | | 121,848 |
| University of New Orleans | | 130,279 |
| Through: Nupotential Inc. (#1R41GM088891-01) | | |
| Louisiana State University Agricultural Center | | 46,877 |
| Through: University of Oklahoma Health Sciences Center (#3R01GM084383-02S1) | | |
| LSU A&M College (Baton Rouge) | | 93,402 |
| Through: University of Utah (#2R01GM059290) | | |
| LSU A&M College (Baton Rouge) | | 283,894 |
| Through: University of Utah (#R01 GM059290) | | |
| LSU A&M College (Baton Rouge) | | 4,044 |
| Genetics and Developmental Biology Research and Research Training | 93.862 | |
| Direct Awards: | | |
| Louisiana Tech University | | 257,767 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Child Health and Human Development Extramural Research | 93.865 | |
| Direct Awards: | | |
| LSU Pennington Biomedical Research Center | | $555,661 |
| LSUHSC - New Orleans | | 444,452 |
| LSUHSC - Shreveport | | 131,048 |
| Southern University at Shreveport-Bossier City | | 60,957 |
| University of Louisiana at Monroe | | 78,189 |
| University of New Orleans | | 44,090 |
| Through: Ponce School of Medicine | | |
| LSUHSC - New Orleans | | 13,807 |
| Through: Tulane University | | |
| LSUHSC - Shreveport | | 1,520 |
| Aging Research | 93.866 | |
| Direct Awards: | | |
| LSU Pennington Biomedical Research Center | | 1,160,393 |
| LSUHSC - New Orleans | | 320,883 |
| Through: Duke University (#2 U01 AG022132-08A1) | | |
| LSU Pennington Biomedical Research Center | | 951,444 |
| Through: Sanford-Burnham Medical Research Institute (#1R01 AGO30226) | | |
| LSU Pennington Biomedical Research Center | | 54,913 |
| Through: Tufts University (#R21AG030931) | | |
| LSU Pennington Biomedical Research Center | | 6,019 |
| Through: Tulane University Health Sciences Center (#3P01 AG022064-06S1) | | |
| LSU Pennington Biomedical Research Center | | 2,473 |
| Through: Tulane University Health Sciences Center (#3P01AG022064-06S1) | | |
| LSU A&M College (Baton Rouge) | | 526 |
| Through: Tulane University Health Sciences Center (#5P01AG022064-06) | | |
| LSU A&M College (Baton Rouge) | | 22 |
| Through: University of Kentucky Research Foundation (#2P01 AG005119-20A1) | | |
| LSU Pennington Biomedical Research Center | | 216,093 |
| Through: Vanderbilt University (#1R21AG030184-01A1) | | |
| LSU A&M College (Baton Rouge) | | 3,021 |
| Through: Wake Forest University Health Sciences (#1R01AG033087-01A1) | | |
| LSU Pennington Biomedical Research Center | | 102,713 |
| Through: Wake Forest University Health Sciences (#R01 AG027529) | | |
| LSU Pennington Biomedical Research Center | | 8,683 |
| Through: Aphios Corporation | | |
| LSUHSC - Shreveport | | 37,140 |
| Through: Tulane University | | |
| LSUHSC - New Orleans | | 83,230 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Vision Research | 93.867 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $229,061 |
| LSUHSC - New Orleans | | 841,947 |
| LSUHSC - Shreveport | | 212,134 |
| Through: Johns Hopkins University | | |
| LSUHSC - New Orleans | | 261,264 |
| Through: St. Luke's Roosevelt Hospital | | |
| LSUHSC - New Orleans | | 10,600 |
| Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program | 93.912 | |
| Direct Awards: | | |
| Louisiana Tech University | | 124,961 |
| Experimental Infection and Pathogenetic Studies in Chimpanzees | 93.200-2009-31917 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 265,341 |
| Albumin in Acute Stroke Trial | 93.5U01NS040406 | |
| Through: University of Miami | | |
| LSUHSC - Shreveport | | (481) |
| Manpower Training | | |
| Through: AHIMA | 93.AHIMA | |
| Louisiana Tech University | | 2,359 |
| Surveillance of Precancerous Cervical Lesions | 93.CDC 200-2008-27956 | |
| Through: Battelle Memorial Institute | | |
| LSUHSC - New Orleans | | 40,658 |
| ARRA - Recovery Act - Enhancing Cancer Registry Data for Comparative Effectiveness Research | 93.CDC 200-2008-27957 | |
| Through: Macro International, Inc. | | |
| LSUHSC - New Orleans | | 169,796 |
| Gulf Coast Children's Health Study | 93.CDC 200-2010-34803 | |
| Through: RTI International | | |
| LSUHSC - New Orleans | | 89,317 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Surveillance, Epidemiology & End Results (SEER) Expansion Program | | |
| Direct Awards: | | |
| LSUHSC - New Orleans | 93.HHSN261200544002C | $361,869 |
| LSUHSC - New Orleans | 93.HHSN261201000030C | 1,479,834 |
| Sexually Transmitted Infections Clinical Trials Group (STI CTG) | 93.HHSN266200400073C | |
| Through: University of Alabama | | |
| LSUHSC - New Orleans | | 106,673 |
| HIV Vaccine Design and Development Teams (HVDDT) | 93.HHSN266200600018C | |
| Through: Berma Biotech AG | | |
| LSUHSC - New Orleans | | (156) |
| National Institute of Diabetes and Digestive and Kidney Disorders | 93.HHSN267200700532P | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 11,542 |
| Clinical Research Network for Treatment of Acute Lung Injury (ALI) and the Acute Respiratory Distress Syndrome (ARDS) | 93.HHSN268200536172C | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 241,745 |
| National Hispanic Science Network on Drug Abuse | 93.HHSN271200900025C | |
| Through: Miami | | |
| LSUHSC - New Orleans | | 35,760 |
| Tamiflu Treatment Confirmed Influenza | 93.N01-AI030025 | |
| Through: University of Alabama at Birmingham | | 24,934 |
| LSUHSC - Shreveport | | |
| Valganciclovir Therapy (CASG 112) | 93.N01-AI-30025 | |
| Through: University of Alabama at Birmingham | | |
| LSUHSC - Shreveport | | 388 |
| Determination of Genetic Susceptibility to Lung Cancer in Families from Southern Louisiana | 93.N01-HG-65404 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | 156,126 |
| Dendritic Cell Mediated Induction of Anti-HCV Immunity | 93.R01A1061684 | |
| Through: Nationwide Children's Hospital (#341906) | | |
| University of Louisiana at Lafayette | | 9,535 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Epigenomics of Human Insulin Resistance | 93.RD.1R01DK087092-01 | |
| Through: Beth Israel Deaconess Medical Center Inc. (#1R01DK087092-01) | | |
| LSU Pennington Biomedical Research Center | | $25,940 |
| Superoxide and Nitric Oxide Interactions in the Kidney | 93.RD.546496 M1 A46496G1 | |
| Through: Tulane University Health Sciences Center (R01 HL066432-08) | | |
| LSU A&M College (Baton Rouge) | | 10,242 |
| Delta Obesity Prevention Summer Day Camp Program in 2010 | 93.RD.HHSF223201010498P | |
| Direct Awards: | | |
| LSU Pennington Biomedical Research Center | | 23,456 |
| Leprosy Research Support and Maintenance of an Armadillo Colony | | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | 93.RD.HHSH258200870001I/TO #1 | 66,268 |
| LSU A&M College (Baton Rouge) | 93.RD.HHSH258200870001I/TO #2 | 63,449 |
| LSU A&M College (Baton Rouge) | 93.RD.HHSH258200870001I/TO #3 | 62,343 |
| LSU A&M College (Baton Rouge) | 93.RD.HHSH258200870001I/TO #4 | 44,600 |
| Development of an Assay for the Early Diagnosis of Preclinical Leprosy | 93.RD.HHSH258200870001I/TO #5 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 39,774 |
| NHDP Project Director Management and Oversight - Task Order #6 | 93.RD.HHSH258200870001I/TO #6 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 20,321 |
| Maintenance and Support of a Specific Pathogen Free Indian - Origin Rhesus | | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | 93.RD.HHSN272200700039C | 1,546,564 |
| University of Louisiana at Lafayette | 93.RD.HHSN272200800017C | 1,614,191 |
| Leasing of Chimpanzees for the Conduct of Research | 93.RD.N01-AO-22754 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | 768,000 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| Research and Development Cluster: (Cont.) | | |
| Animal Holding and Care of Animals Exposed to Slow, Latent and Temperate Virus Infections | 93.RD.N02-NS-4-2358 | |
| Direct Awards: | | |
| University of Louisiana at Lafayette | | $105,103 |
| The Development of a Recombinant Vaccine Against Human Onchocerciasis | 93.RD.NIH000123 | |
| Through: New York Blood Center, Inc. (#1R01AI078314-01A2) | | |
| LSU A&M College (Baton Rouge) | | 141,541 |
| 2010 FESEB Postdoctoral Professional Development & Enrichment Award | 93.RD.UNKNOWN | |
| Through: Federation of American Societies for Experimental Biology | | |
| LSU Pennington Biomedical Research Center | | 3,000 |
| Aspirin in Reducing Events in the Elderly (Aspree) | 93.RD.UNKNOWN | |
| Through: Wake Forest University Health Sciences | | |
| LSU Pennington Biomedical Research Center | | 11,498 |
| Total Research and Development Cluster | | 106,623,168 |
| Student Financial Assistance Cluster: | | |
| ARRA - Scholarships for Disadvantaged Students | 93.407 | |
| Direct Awards: | | |
| Northwestern State University | | 40,161 |
| Scholarships for Health Professions Students from Disadvantaged Backgrounds | 93.925 | |
| Direct Awards: | | |
| Southern University and A&M College (Baton Rouge) | | 398,021 |
| Northwestern State University | | 61,174 |
| Total Student Financial Assistance Cluster | | 499,356 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)** | | |
| TANF Cluster: | | |
| Temporary Assistance for Needy Families | 93.558 | |
| Direct Awards: | | |
| Department of Children & Family Services | | $152,770,917 |
| Through: New Beginnings Schools Foundation | | |
| University of New Orleans | | 265,536 |
| ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs | 93.714 | |
| Direct Awards: | | |
| Department of Children & Family Services | | 40,999,999 |
| ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants | 93.716 | |
| Direct Awards: | | |
| Department of Children & Family Services | | 17,027,012 |
| Total TANF Cluster | | 211,063,464 |
| **Total U.S. Department of Health and Human Services** | | **$6,240,443,895** |
| **CORPORATION FOR NATIONAL AND COMMUNITY SERVICE** | | |
| Retired and Senior Volunteer Program | 94.002 | |
| Direct Awards: | | |
| University of Louisiana at Monroe | | $139,104 |
| State Commissions | 94.003 | |
| Direct Awards: | | |
| Office of Lieutenant Governor | | 222,772 |
| Learn and Serve American - School and Community-Based Programs | 94.004 | |
| Direct Awards: | | |
| Office of Lieutenant Governor | | 285,345 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)** | | |
| Learn and Serve America - Higher Education | 94.005 | |
| Direct Awards: | | |
| Delgado Community College | | $28,074 |
| University of Louisiana System Board of Supervisors | | 137,279 |
| Total Learn and Serve America - Higher Education | | 165,353 |
| AmeriCorps | 94.006 | |
| Direct Awards: | | |
| Office of Lieutenant Governor | | 4,761,389 |
| Through: America's Wetland Foundation | | |
| Louisiana State University Agricultural Center | | 5,200 |
| Total AmeriCorps | | 4,766,589 |
| ARRA - AmeriCorps | 94.006 | |
| Direct Awards: | | |
| Office of Lieutenant Governor | | 106,401 |
| Program Development and Innovation Grants | 94.007 | |
| Direct Awards: | | |
| Office of Lieutenant Governor | | 38,741 |
| Training and Technical Assistance | 94.009 | |
| Direct Awards: | | |
| Office of Lieutenant Governor | | 36,410 |
| Volunteers in Service to America | 94.013 | |
| Direct Awards: | | |
| Executive Department | | 21,572 |
| Volunteer Generation Fund | 94.021 | |
| Direct Awards: | | |
| Office of Lieutenant Governor | | 5,726 |
| Foster Grandparent/Senior Companion Cluster: | | |
| Foster Grandparent Program | 94.011 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | 298,469 |
| Total Foster Grandparent/Senior Companion Cluster | | 298,469 |
| **Total Corporation for National and Community Service** | | **$6,086,482** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **SOCIAL SECURITY ADMINISTRATION** | | |
| Social Security - Work Incentives Planning and Assistance Programs | 96.008 | |
| Direct Awards: | | |
| LSUHSC - New Orleans | | $199,374 |
| Disability Insurance/SSI Cluster: | | |
| Social Security - Disability Insurance (DI) | 96.001 | |
| Direct Awards: | | |
| Department of Children and Family Services | | 39,414,127 |
| Department of Public Safety and Corrections - Youth Services | | 156,157 |
| Supplemental Security Income (SSI) | 96.006 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Youth Services | | 359,743 |
| Total Disability Insurance/SSI Cluster | | 39,930,027 |
| **Total Social Security Administration** | | **$40,129,401** |
| **U.S. DEPARTMENT OF HOMELAND SECURITY** | | |
| State and Local Homeland Security National Training Program | 97.005 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | $20,744,792 |
| Boating Safety Financial Assistance | 97.012 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 2,357,044 |
| Community Assistance Program State Support Services Element (CAP-SSSE) | 97.023 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 27,275 |
| Flood Mitigation Assistance | 97.029 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 339,364 |
| Crisis Counseling | 97.032 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | (82,767) |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)** | | |
| Disaster Unemployment Assistance | 97.034 | |
| Direct Awards: | | |
| Louisiana Workforce Commission | | $1,905,990 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 937,348,656 |
| Department of Public Safety and Corrections - Public Safety Services | | 53,664 |
| Through: Alabama Division of Emergency Management | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 12,927 |
| Through: Idaho Division of Emergency Management | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 14,667 |
| Through: Missouri Division of Emergency Management | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 3,863 |
| Through: North Dakota Division of Emergency Management | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | (106) |
| Through: Tennessee Division of Emergency Management | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 82,051 |
| Through: Texas Division of Emergency Management | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 6 |
| Through: Washington Division of Emergency Management | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 91 |
| Total Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | 937,515,819 |
| Hazard Mitigation Grant Program | 97.039 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 338,918,685 |
| National Dam Safety Program | 97.041 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 163,502 |
| Emergency Management Performance Grants | 97.042 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 6,624,344 |
| State Fire Training Systems Grants | 97.043 | |
| Direct Awards: | | |
| LSU A&M College (Baton Rouge) | | 26,670 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)** | | |
| Pre-Disaster Mitigation | 97.047 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | $169,420 |
| Emergency Operations Centers | 97.052 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 367,942 |
| Interoperable Emergency Communications | 97.055 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 1,330,519 |
| Centers for Homeland Security | 97.061 | |
| Through: Jackson State University (#2008-ST-061-ND0002) | | |
| LSU A&M College (Baton Rouge) | | 139,859 |
| Competitive Training Grant | 97.068 | |
| Direct Awards: | | |
| Northwestern State University | | 537,587 |
| Map Modernization Management Support (MMMS) | 97.070 | |
| Direct Awards: | | |
| Department of Transportation and Development | | 43,410 |
| Rail and Transit Security Grant Program | 97.075 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 414,910 |
| Buffer Zone Protection Program (BZPP) | 97.078 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 3,085,700 |
| Alternative Housing Pilot Program | 97.087 | |
| Direct Awards: | | |
| Executive Department | | 15,021,833 |
| Disaster Assistance Projects | 97.088 | |
| Direct Awards: | | |
| Department of Health and Hospitals | | (4,268) |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)** | | |
| Driver's License Security Grant Program | 97.089 | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | $99,138 |
| National Incident Management System (NIMS) | 97.107 | |
| Through: National Emergency Management Association | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 544 |
| Disaster Housing Assistance Grant | 97.109 | |
| Direct Awards: | | |
| Executive Department | | 231,770 |
| Severe Repetitive Loss Program | 97.110 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 18,926,201 |
| ARRA - Port Security Grant Program | 97.116 | |
| Direct Awards: | | |
| Department of Wildlife and Fisheries | | 305,288 |
| Immigration and Customs Enforcement | 97.unknown | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 120,411 |
| United States Secret Service | 97.unknown | |
| Direct Awards: | | |
| Department of Public Safety and Corrections - Public Safety Services | | 16,295 |
| Homeland Security Cluster: | | |
| Homeland Security Grant Program | 97.067 | |
| Direct Awards: | | |
| Governor's Office of Homeland Security and Emergency Preparedness | | 17,566,327 |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)** | | |
| Research and Development Cluster: | | |
| Pilot Demonstration or Earmarked Projects | 97.001 | |
| Direct Awards: | | |
| University of New Orleans | | $12,782 |
| Centers for Homeland Security | 97.061 | |
| Through: University of Minnesota (#2007-ST-061-000003) | | |
| Louisiana State University Agricultural Center | | 8,445 |
| Through: University of North Carolina at Chapel Hill (#2008-ST-061-ND0001) | | |
| LSU A&M College (Baton Rouge) | | 692,197 |
| Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies | 97.108 | |
| Direct Awards: | | |
| University of New Orleans | | 43,689 |
| Repetitive Flood Loss Reduction Project for the State of Texas | 97.HSFE06-09-P-0095 | |
| Direct Awards: | | |
| University of New Orleans | | 128,353 |
| Field Investigations to Assess Surge and Wave Reduction by Vegetation | 97.RD.09-01-046 | |
| Through: University of Mississippi | | |
| LSU A&M College (Baton Rouge) | | 84,628 |
| Total Research and Development Cluster | | 970,094 |
| **Total U.S. Department of Homeland Security** | | **$1,367,883,698** |

(Continued)

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

# STATE OF LOUISIANA
## Schedule of Expenditures of Federal Awards
## For the Year Ended June 30, 2011

| | CFDA OR OTHER NUMBER | ACTIVITY |
|---|---|---|
| **U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT** | | |
| Meat, Seafood and Poultry Expansion into Southern Africa Program | 98.690-A-00-04-00249-00 | |
| Direct Awards: | | |
| Louisiana State University Agricultural Center | | ($15,000) |
| Research and Development Cluster: | | |
| USAID Foreign Assistance for Programs Overseas | 98.001 | |
| Through: Colorado State University (G-9650-8) | | |
| University of Louisiana at Lafayette | | 619 |
| Through: Research Corporation of the University of Hawaii (#EPP-A-00-06-00012-00) | | |
| LSU A&M College (Baton Rouge) | | 19,721 |
| USAID Development Partnerships for University Cooperation and Development | 98.012 | |
| Through: Higher Education for Development | | |
| University of Louisiana at Lafayette | | 40,419 |
| Total Research and Development Cluster | | 60,759 |
| **Total U.S. Agency for International Development** | | **$45,759** |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOANS** | | **$14,867,517,477** |
| **LOAN ACTIVITY** | | |
| Federal Family Education Loans | 84.032 | $2,018,568,129 |
| Student Financial Assistance Cluster: | | |
| Federal Family Education Loans | 84.032 | 1,672,326 |
| Perkins Loan Cancellations | 84.037 | 1,269,320 |
| Federal Perkins Loan Program - Federal Capital Contributions | 84.038 | 45,006,165 |
| Federal Direct Student Loans | 84.268 | 673,109,029 |
| Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | 93.342 | 3,750,327 |
| Nursing Student Loans | 93.364 | 177,136 |
| Total Student Financial Assistance Cluster | | 724,984,303 |
| **Total Loan Activity** | | **$2,743,552,432** |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS** | | **$17,611,069,909** |

(Concluded)

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

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# STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

## A. PURPOSE OF THE SCHEDULE

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the State of Louisiana to prepare a schedule of expenditures of federal awards for the period covered by the state's financial statements. The schedule is required to include total federal awards expended for each federal program, the program name, and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number for each program when the CFDA number is not available. To comply with this requirement, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a schedule of expenditures of federal awards. These individual schedules are combined and reported in the accompanying Schedule of Expenditures of Federal Awards (SEFA) for the State of Louisiana.

## B. REPORTING ENTITY

The SEFA includes all federal financial assistance received from federal agencies or pass-through entities that was expended or issued by the State of Louisiana during the year ended June 30, 2011. Pass-through entities include other states, local governments, or nonprofit organizations that provided federal financial assistance to the state.

## C. BASIS OF ACCOUNTING

The Integrated Statewide Information Systems of the State of Louisiana currently do not have the capacity to provide expenditures of awards for each federal program in accordance with accounting principles generally accepted in the United States of America. Therefore, except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs. Consequently, certain expenditures (activity) are recognized when paid rather than when obligations are incurred. Accordingly, the information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America.

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

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

**Fixed Price Contracts** - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

**Donations** - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.68% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana.

**Supplemental Nutrition Assistance Program (known as the Food Stamp Program)** - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of food stamp benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer. See note Q for additional information related to expenditures for benefits provided under the American Recovery and Reinvestment Act of 2009 (ARRA).

**Commodities and Immunizations** - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) and Immunization Grants (CFDA 93.268) are reported in the SEFA at the federally assigned value of the goods when they are issued to state agencies, hospitals, and universities.

## D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES, HOSPITALS, AND UNIVERSITIES

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

**STATE OF LOUISIANA**
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

## E. LOANS, LOAN GUARANTEES OUTSTANDING, AND NON-CASH ASSISTANCE

The SEFA and related notes include certain loans, loan guarantees outstanding, and non-cash assistance as presented in the following schedule.

**Loan Cancellations and Loan Guarantees**

| CFDA Number | Program Name | Loans Disbursed/ Cancelled During the Year Ended June 30, 2011 | Loans and Loan Guarantees Outstanding June 30, 2011 | |
|---|---|---|---|---|
| 84.032 | Federal Family Education Loans (note F) | $1,672,326 | $1,601,889,730 | (a) |
| 84.037 | Perkins Loan Cancellations (note L) | 1,269,320 | | |
| 84.038 | Federal Perkins Loan Program - Federal Capital Contributions (note K) | 5,558,824 | 53,121,746 | |
| 84.268 | Federal Direct Student Loans (note G) | 673,109,029 | | |
| 93.342 | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J) | 1,689,847 | 5,757,090 | |
| 93.364 | Nursing Student Loans (note J) | | 1,006,982 | |
| | Total Loan Activity | $683,299,346 | $1,661,775,548 | |

(a) As of June 30, 2011, the original principal on outstanding loan guarantees under the Federal Family Education Loans Program, which is guaranteed by the Office of Student Financial Assistance, amounted to $1,601,889,730 (note F).

**Other Non-Cash Assistance**

| CFDA Number | Program Name | |
|---|---|---|
| 10.551 | Supplemental Nutrition Assistance Program | $1,363,503,547 |
| 10.555 | National School Lunch Program | 19,956,041 |
| 10.565 | Commodity Supplemental Food Program | 14,716,803 |
| 10.569 | Emergency Food Assistance Program (Food Commodities) | 8,502,168 |
| 39.003 | Donation of Federal Surplus Personal Property | 1,791,359 |
| 93.268 | Immunization Grants | 69,887,235 |
| | Total Other Non-Cash Assistance | $1,478,357,153 |

## F. FEDERAL FAMILY EDUCATION LOANS

Public institutions of higher education administer loans under the Federal Family Education Loans (FFEL) Program (CFDA 84.032). The objective of this program is to encourage lenders such as banks, credit unions, savings and loan associations, pension funds, insurance companies, and schools to make loans to vocational, undergraduate, and graduate students enrolled at

eligible postsecondary institutions to help pay for educational expenses. The loans are insured by a state or private nonprofit guaranty agency and reinsured by the federal government. OMB considers this loan program a part of the Student Financial Assistance (SFA) cluster of programs when it is administered by public institutions of higher education as presented in Part 5 of the OMB Circular A-133, *Compliance Supplement*. The *Compliance Supplement* states, however, that the FFEL Program at the guaranty agencies is not considered a part of the SFA cluster and should be reported separately.

The Office of Student Financial Assistance (OSFA) is a guaranty agency that is a component unit of the State of Louisiana. OSFA guarantees 100% of the loans it makes to students under the FFEL Program. The federal government reimburses OSFA a percentage of the defaulted claims payments to lenders on certain defaulted loans, and when defaulted loans are collected, OSFA returns a percentage of the amount collected to the federal government.

| | |
|---|---|
| During the year ended June 30, 2011, OSFA paid lending institutions for defaulted student loans in the amount of | $82,136,552 |
| The average federal participation in these default payments was | 93.875% |
| New loans and consolidations of existing loans to students, net of cancellations, during the year ended June 30, 2011, which are guaranteed by OSFA, amounted to | (3,290,438)** |
| Only new loans made by universities are included as part of the SFA cluster. As of June 30, 2011, the original principal on outstanding loan guarantees under the FFEL Program, which is guaranteed by OSFA, amounted to | 1,601,889,730 |

** Because of the phase-out of the FFEL Program as explained on the following page, loan cancellations during fiscal year ended June 30, 2011, exceeded new loan disbursements.

The amounts of loans disbursed by public institutions of higher education during the year under the FFEL Program are presented in the following schedule. These loans are insured by the state or private nonprofit guaranty agencies and are reinsured by the federal government. These loans are considered activity of the SFA cluster of programs.

| Hospital/University/College | Loans Disbursed During the Year Ended June 30, 2011 |
|---|---|
| Louisiana State University at Shreveport | $12,337 |
| Louisiana Tech University | (21,859) |
| LSU Health Sciences Center - Shreveport | 145,145 |
| Southeastern Louisiana University | 580,632 |
| Southern University and A&M College (Baton Rouge) | 956,071 |
| Total | $1,672,326 |

Students enrolled in colleges and universities have participated in the FFEL Program for many years. On March 30, 2010, the Health Care and Education Reconciliation Act of 2010 (HCERA, Public Law 111-152) became law. The HCERA mandates that if a student's first federal loan disbursement is before July 1, 2010, then that disbursement and all subsequent disbursements may be made under the FFEL Program. However, if a student's first federal loan disbursement occurs on or after July 1, 2010, the loan must be originated and disbursed under the Federal Direct Student Loans (FDSL) Program (CFDA 84.268). Information regarding the FDSL Program is presented in note G. The impact of this legislation is that FFEL Program loans will continue to decrease and FDSL Program loans will continue to increase in subsequent years.

## G. FEDERAL DIRECT STUDENT LOANS

The federal government provides loan capital directly to vocational, undergraduate, and graduate students and their parents under the FDSL Program (CFDA 84.268).

Students enrolled in colleges and universities have participated in the FFEL Program (CFDA 84.032) for many years. Information regarding the FFEL Program is presented in note F. On March 30, 2010, the Health Care and Education Reconciliation Act of 2010 (HCERA, Public Law 111-152) became law. The HCERA mandates that if a student's first federal loan disbursement is before July 1, 2010, then that disbursement and all subsequent disbursements may be made under the FFEL Program. However, if a student's first federal loan disbursement occurs on or after July 1, 2010, the loan must be originated and disbursed under the FDSL Program. The impact of this legislation is that FFEL Program loans will continue to decrease and FDSL Program loans will continue to increase in subsequent years.

**STATE OF LOUISIANA**
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Since FDSL Program loans are made directly by the federal government and not through a state educational institution, loan balances outstanding are accounted for by the federal agency, not the state. Accordingly, only the value of the loans made during the fiscal year are included in the SEFA note disclosure.

During the year ended June 30, 2011, the following loans were made to students:

| Hospital/University/College | Amount of Loans to Students |
|---|---|
| Baton Rouge Community College | $7,377,674 |
| Bossier Parish Community College | 17,696,688 |
| Delgado Community College | 51,640,084 |
| Grambling State University | 44,889,222 |
| Louisiana State University at Alexandria | 7,380,143 |
| Louisiana State University at Eunice | 7,618,947 |
| Louisiana State University at Shreveport | 14,295,171 |
| Louisiana Tech University | 27,731,831 |
| LSU A&M College (Baton Rouge) | 104,036,505 |
| LSU Health Sciences Center - New Orleans | 47,952,894 |
| LSU Health Sciences Center - Shreveport | 16,541,866 |
| McNeese State University | 27,945,482 |
| Nicholls State University | 1,504,499 |
| Northwestern State University | 37,897,679 |
| Nunez Community College | 514,119 |
| River Parishes Community College | 4,086,135 |
| Southeastern Louisiana University | 44,504,039 |
| Southern University and A&M College (Baton Rouge) | 66,969,484 |
| Southern University at New Orleans | 22,844,232 |
| Southern University at Shreveport - Bossier City | 7,196,925 |
| University of Louisiana at Lafayette | 44,000,590 |
| University of Louisiana at Monroe | 31,787,419 |
| University of New Orleans | 36,697,401 |
| Total Federal Direct Student Loans | $673,109,029 |

## H. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2011, is presented in the following schedule.

| | |
|---|---|
| State Portion (Benefits Paid) | $414,617,146 |
| Federal Portion (Benefits Paid) | 96,868,342 |
| Federal Portion - ARRA (Benefits Paid) | 251,329,930 |
| Federal Portion (Administrative Costs) | 31,023,989 |
| Federal Portion - ARRA (Administrative Costs) | 2,383,472 |
| Total | $796,222,879 |

## I. PETROLEUM VIOLATION ESCROW FUNDS

Petroleum Violation Escrow Funds are monies that were provided to the state by the U.S. Department of Energy (DOE). These distributions were the result of legislative, administrative, and judicial actions involving violations of DOE's price and allocation controls in effect from August 1973 through January 1981. These controls applied to the allocation and pricing of crude oil and refined petroleum products. The funds include Warner Amendment funds, Office of Hearings and Appeals (OHA) funds, Exxon funds, and Multi-District Litigation (M.D.L.) Number 378 "Stripper Well" funds and are sometimes referred to as Federal Energy Settlement funds. Court orders and consent decrees relative to the lawsuits that resulted in these distributions imposed restrictions on the way the state can administer and use these monies.

## J. NURSING STUDENT LOANS AND HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS

Public institutions of higher education receive federal capital contributions under the Nursing Student Loans Program (CFDA 93.364) and the Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students Program (CFDA 93.342) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under these programs as of June 30, 2011, are presented in the following schedule.

**STATE OF LOUISIANA**
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

| Hospital/University | Nursing Student Loans: Loans Made During the Year Ended June 30, 2011 | Nursing Student Loans: Outstanding Balance June 30, 2011 | Health Professions Student Loans: Loans Made During the Year Ended June 30, 2011 | Health Professions Student Loans: Outstanding Balance June 30, 2011 |
|---|---|---|---|---|
| LSU at Eunice | | $5,352 | | |
| LSU Health Sciences Center (New Orleans) | | 888,579 | $1,437,347 | $4,205,211 |
| LSU Health Sciences Center (Shreveport) | | | | 9,809 |
| McNeese State University | | 4,471 | | |
| Southeastern Louisiana University | | 17,500 | | |
| University of Louisiana at Lafayette | | 68,068 | | |
| University of Louisiana at Monroe | | 23,012 | 252,500 | 1,542,070 |
| Total | NONE | $1,006,982 | $1,689,847 | $5,757,090 |

## K. FEDERAL PERKINS LOAN PROGRAM - FEDERAL CAPITAL CONTRIBUTIONS

Public institutions of higher education receive federal capital contributions under the Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under this program as of June 30, 2011, are presented in the following schedule.

| Hospital/University/College | Perkins Loans: Loans Made During the Year Ended June 30, 2011 | Perkins Loans: Outstanding Balance June 30, 2011 |
|---|---|---|
| Delgado Community College | | $6,575 |
| Louisiana Tech University | $872,712 | 6,984,496 |
| LSU A&M College (Baton Rouge) | 1,981,933 | 15,236,644 |
| LSU at Eunice | 35,533 | 589,304 |
| LSU Health Sciences Center - New Orleans | | 2,394,920 |
| LSU Health Sciences Center - Shreveport | 331,064 | 1,431,230 |
| McNeese State University | 137,409 | 2,644,083 |
| Nicholls State University | | 7,267 |
| Northwestern State University | 312,863 | 1,947,156 |
| Southeastern Louisiana University | 66,255 | 2,631,023 |
| University of Louisiana at Lafayette | 966,323 | 9,841,238 |
| University of Louisiana at Monroe | 582,000 | 4,512,627 |
| University of New Orleans | 272,732 | 4,895,183 |
| Total | $5,558,824 | $53,121,746 |

## L. PERKINS LOAN CANCELLATIONS

Students who received National Defense or Perkins Loans may have a portion or all of their loan balance canceled if they meet certain military or teacher service requirements. Under the Perkins Loan Cancellations Program (CFDA 84.037), the federal government restores the total amount of canceled principal and interest to the universities' loan funds. The amounts canceled under this program during the year ended June 30, 2011, are presented in the following schedule.

| Hospital/University/College | Principal and Interest Canceled |
|---|---|
| LSU A&M College (Baton Rouge) | $197,524 |
| LSU at Eunice | 12,727 |
| LSU Health Sciences Center - New Orleans | 130,786 |
| LSU Health Sciences Center - Shreveport | 27,657 |
| McNeese State University | 187,588 |
| Nicholls State University | 300 |
| Northwestern State University | 45,101 |
| Southeastern Louisiana University | 37,760 |
| University of Louisiana at Lafayette | 476,437 |
| University of Louisiana at Monroe | 124,267 |
| University of New Orleans | 29,173 |
| Total | $1,269,320 |

## M. DEPARTMENT OF EDUCATION - HOUSING ACT OF 1950 "TITLE IV" LOAN

The University of Louisiana System Board of Supervisors has a loan agreement, on behalf of Grambling State University, with the U.S. Secretary of Education for an original amount of $3,500,000. These funds are to be used for financing the construction of four new dormitories pursuant to Title IV of the Housing Act of 1950. The loan shall bear interest at the rate of 3% per annum on the unpaid balance. The principal and interest shall be payable in semiannual installments of $88,877 over a term of 30 years. The payments are to commence at the point any of the new dormitories become revenue-producing. As of June 30, 2011, the outstanding loan balance was $1,841,497. Principal and interest payments totaling $177,754 were made during the year.

**STATE OF LOUISIANA**
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

## N. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC PROGRAM)

During the fiscal year ended June 30, 2011, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of $35,829,257 from sales of formula to participants in the WIC Program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(a) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Dividing the rebates received by the net average food package cost per participant results in 734,056 more participants served as a result of the rebate collections. In the absence of a rebate contract, the average food package cost would increase and available federal funding would support 523,055 less participants than were actually served during the fiscal year.

## O. MAJOR FEDERAL AWARD PROGRAMS

The State of Louisiana's major federal award programs for the year ended June 30, 2011, were determined by the Louisiana Legislative Auditor using the criteria established by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. OMB Circular A-133 requires major programs to be determined using a risk-based approach. The amount of federal awards expended was determined using actual federal program activity as described in note C and the outstanding loan balances for certain loan programs as of and for the year ended June 30, 2010. The state's Type A federal award programs for the year ended June 30, 2011, were all federally assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2010, was equal to or greater than $30,000,000.

The major programs cumulatively account for approximately 92% of the state's expenditures/issues/loans of federal award programs for the year ended June 30, 2011. The major programs and total federal awards expended per program as presented in the accompanying SEFA and notes are as follows:

| CFDA Number | Program Name | Programs Included in Cluster | Total Activity | Amounts Provided to Subrecipients |
|---|---|---|---|---|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | | $117,497,694 | $3,515,169 |
| 12.400 | Military Construction, National Guard | | 55,402,359 | |
| 15.426 | Coastal Impact Assistance Program (CIAP) | | 35,976,734 | |
| 17.225 | Unemployment Insurance | | 796,222,879 | |
| 66.458 | Capitalization Grants for Clean Water State Revolving Funds | | 47,046,522 | 46,467,885 |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds | | 45,364,597 | 43,775,722 |
| 81.041 | State Energy Program | | 14,166,563 | 7,346,717 |

## STATE OF LOUISIANA

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

| CFDA Number | Program Name | Programs Included in Cluster | Total Activity | Amounts Provided to Subrecipients |
|---|---|---|---|---|
| 84.032 | Federal Family Education Loans (Guaranty Agency): | | | |
| | Administrative Expenditures | | $54,594,320 | |
| | Loan Activity | | 2,018,568,129 | |
| 84.367 | Improving Teacher Quality State Grants | | 67,134,571 | $59,239,866 |
| 84.410 | Education Jobs Fund | | 101,113,352 | 99,108,897 |
| 93.563 | Child Support Enforcement | | 53,067,622 | 20,997,876 |
| 93.658 | Foster Care - Title IV-E | | 50,651,452 | 841,278 |
| 93.667 | Social Services Block Grant | | 58,296,303 | 1,122,034 |
| 93.767 | Children's Health Insurance Program | | 170,825,104 | |
| 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | 937,515,819 | 653,034,923 |
| 97.039 | Hazard Mitigation Grant | | 338,918,685 | 43,101,905 |
| | **SNAP Cluster:** | | | |
| 10.551 | Supplemental Nutrition Assistance Program | $1,363,503,547 | | |
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 58,799,972 | 1,422,303,519 | 364,742 |
| | **CDBG - State-Administered CDBG Cluster:** | | | |
| 14.228 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 953,710,394 | | 254,658,339 |
| 14.255 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded) | 5,451,056 | 959,161,450 | |
| | **WIA Cluster:** | | | |
| 17.258 | WIA Adult Program | 16,726,288 | | 13,432,850 |
| 17.259 | WIA Youth Activities | 18,499,720 | | 14,888,478 |
| 17.260 | WIA Dislocated Workers | 13,644,248 | | 8,997,931 |
| 17.278 | WIA Dislocated Worker Formula Grants | 4,452,461 | 53,322,717 | 3,708,855 |
| | **Highway Planning and Construction Cluster:** | | | |
| 20.205 | Highway Planning and Construction | 934,185,880 | | 34,869,221 |
| 20.219 | Recreational Trails Program | 501,559 | 934,687,439 | 458,250 |
| | **Title 1, Part A Cluster:** | | | |
| 84.010 | Title 1 Grants to Local Educational Agencies | 301,348,535 | | 286,927,142 |
| 84.389 | Title 1 Grants to Local Educational Agencies, Recovery Act | 72,896,704 | 374,245,239 | 72,882,188 |
| | **Special Education Cluster (IDEA):** | | | |
| 84.027 | Special Education - Grants to States | 182,605,164 | | 166,272,724 |
| 84.173 | Special Education - Preschool Grants | 6,309,056 | | 4,342,473 |
| 84.391 | Special Education - Grants to States, Recovery Act | 78,526,126 | | 75,143,913 |
| 84.392 | Special Education - Preschool Grants, Recovery Act | 3,522,536 | 270,962,882 | 3,495,247 |
| | **Vocational Rehabilitation Cluster:** | | | |
| 84.126 | Rehabilitation Services -Vocational Rehabilitation Grants to States | 33,666,749 | | |
| 84.390 | Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act | 4,897,141 | 38,563,890 | |
| | **School Improvement Grants Cluster:** | | | |
| 84.377 | School Improvement Grants | 6,198,282 | | 5,278,045 |
| 84.388 | School Improvement Grants, Recovery Act | 5,868,110 | 12,066,392 | 4,364,219 |

## STATE OF LOUISIANA

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

| CFDA Number | Program Name | Programs Included in Cluster | Total Activity | Amounts Provided to Subrecipients |
|---|---|---|---|---|
| | **State Fiscal Stabilization Fund Cluster:** | | | |
| 84.394 | State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act | $288,675,258 | | |
| 84.397 | State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act | 74,079,886 | $362,755,144 | |
| | **Immunization Cluster:** | | | |
| 93.268 | Immunization Grants | 72,167,791 | | $319,830 |
| 93.712 | ARRA - Immunization | 7,321 | 72,175,112 | |
| | **TANF Cluster:** | | | |
| 93.558 | Temporary Assistance for Needy Families | 153,036,453 | | 16,633,765 |
| 93.714 | ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs | 40,999,999 | | |
| 93.716 | ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants | 17,027,012 | 211,063,464 | |
| | **CSBG Cluster:** | | | |
| 93.569 | Community Services Block Grant | 15,834,529 | | 14,303,177 |
| 93.710 | ARRA - Community Services Block Grant | 15,568,121 | 31,402,650 | 15,626,690 |
| | **CCDF Cluster:** | | | |
| 93.575 | Child Care and Development Block Grant | 42,163,240 | | 2,637,452 |
| 93.596 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 53,804,487 | | 437,276 |
| 93.713 | ARRA - Child Care and Development Block Grant | 19,516,548 | 115,484,275 | |
| | **Medicaid Cluster:** | | | |
| 93.720 | ARRA - Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative | 77,675 | | |
| 93.775 | State Medicaid Fraud Control Units | 3,437,699 | | |
| 93.777 | State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | 11,115,136 | | |
| 93.778 | Medical Assistance Program | 5,131,571,699 | 5,146,202,209 | |
| | **Student Financial Assistance Cluster:** | | | |
| 84.007 | Federal Supplemental Educational Opportunity Grants | 5,168,194 | | |
| 84.032 | Federal Family Education Loans: | | | |
| | Loan Activity | 1,672,326 | | |
| 84.033 | Federal Work-Study Program | 8,741,687 | | |
| 84.037 | Perkins Loan Cancellations | 1,269,320 | | |
| 84.038 | Federal Perkins Loan Program - Federal Capital Contributions: | | | |
| | Administrative Expenditures | 39,444 | | |
| | Loan Activity | 45,006,165 | | |
| 84.063 | Federal Pell Grant Program | 356,906,874 | | |
| 84.268 | Federal Direct Student Loans: | | | |
| | Loans Disbursed | 673,109,029 | | |
| 84.375 | Academic Competitiveness Grants | 7,167,494 | | |
| 84.376 | National Science and Mathematics Access to Retain Talent (SMART) Grants | 2,384,942 | | |
| 84.379 | Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | 699,318 | | |

**STATE OF LOUISIANA**
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

| CFDA Number | Program Name | Programs Included in Cluster | Total Activity | Amounts Provided to Subrecipients |
|---|---|---|---|---|
| | **Student Financial Assistance Cluster: (Cont.)** | | | |
| 93.342 | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students: | | | |
| | Loan Activity | $3,750,327 | | |
| 93.364 | Nursing Student Loans: | | | |
| | Loan Activity | 177,136 | | |
| 93.407 | ARRA - Scholarships for Disadvantaged Students (ARRA-SDS) | 40,161 | | |
| 93.925 | Scholarships for Health Professions Students from Disadvantaged Backgrounds | 459,195 | $1,106,591,612 | |
| | **Research and Development Cluster:** | | | |
| | Environmental Protection Agency | 1,645,131 | | $263,516 |
| | National Aeronautics and Space Administration | 2,980,308 | | 216,825 |
| | National Science Foundation | 28,542,483 | | 1,343,543 |
| | U.S. Agency for International Development | 60,759 | | |
| | U.S. Department of Agriculture | 10,751,519 | | 543,844 |
| | U.S. Department of Commerce | 11,867,401 | | 288,896 |
| | U.S. Department of Defense | 23,746,954 | | 4,972,809 |
| | U.S. Department of Education | 1,760,795 | | 410,150 |
| | U.S. Department of Energy | 9,582,866 | | 1,363,349 |
| | U.S. Department of Health and Human Services | 106,623,168 | | 10,128,685 |
| | U.S. Department of Homeland Security | 970,094 | | 161,392 |
| | U.S. Department of Housing and Urban Development | (10,479) | | |
| | U.S. Department of Justice | 91,403 | | 15,672 |
| | U.S. Department of Labor | 135,636 | | |
| | U.S. Department of the Interior | 8,649,299 | | 145,048 |
| | U.S. Department of Transportation | 613,641 | | 14,616 |
| | U.S. Department of Veterans Affairs | 5,780 | 208,016,758 | |
| | Total Expenditures (Activity) of Major Programs | $11,319,004,752 | $16,281,367,457 | $1,998,463,424 |

## P. ENTITIES AUDITED BY EXTERNAL AUDITORS OTHER THAN THE LEGISLATIVE AUDITOR

External auditors other than the Louisiana Legislative Auditor audited certain entities included in the State of Louisiana's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2011. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's Website at www.lla.la.gov or call 225-339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2010; December 31, 2010; or June 30, 2011.

**STATE OF LOUISIANA**
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Amite River Basin Drainage and Water Conservation District
Bossier Levee District
Caddo Levee District
Fifth Louisiana Levee District
Foundation for Excellence in Louisiana Public Broadcasting
Greater Baton Rouge Port Commission *
Greater New Orleans Expressway Commission
Jefferson Parish Human Services Authority *
Lafitte Area Independent Levee District
Legislative Budgetary Control Council
Legislative Fiscal Office
Louisiana Beef Industry Council
Louisiana Board of Massage Therapy
Louisiana Board of Pharmacy
Louisiana Cancer Research Center
Louisiana Citizens Property Insurance Corporation
Louisiana Economic Development Corporation
Louisiana Educational Television Authority *
Louisiana House of Representatives
Louisiana Housing Authority *
Louisiana Housing Finance Agency *
Louisiana Motor Vehicle Commission
Louisiana Professional Engineering and Land Surveying Board
Louisiana Public Facilities Authority
Louisiana Real Estate Commission
Louisiana Relay Administration Board
Louisiana Retirement Systems Building Management Partnership
Louisiana Rice Promotion Board
Louisiana School Employees' Retirement System
Louisiana Senate
Louisiana Soybean and Grain Research and Promotion Board
Louisiana State Board of Architectural Examiners
Louisiana State Board of Embalmers and Funeral Directors
Louisiana State Board of Medical Examiners
Louisiana State Board of Nursing
Louisiana State Board of Practical Nurse Examiners
Louisiana State Employees' Retirement System
Louisiana State Law Institute
Louisiana State Police Retirement System
Louisiana Used Motor Vehicle Commission
Natchitoches Levee and Drainage District
Louisiana Legislative Auditor
Sabine River Authority
South Lafourche Levee District
Southeast Louisiana Flood Protection Authority-East *
Southeast Louisiana Flood Protection Authority-West
State Plumbing Board of Louisiana
Teachers' Retirement System of Louisiana
Tensas Basin Levee District

* These entities have separately-issued Single Audit reports. None of the above entities with federal expenditures are included in the attached Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA**
Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

## Q. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM ARRA PRESENTATION

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted-average percentage to be applied to the national aggregate SNAP benefits provided to households to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 16.55 percent of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2011.

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# Appendix B

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

**Appendix B**

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

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Phyllis A. Dupuis, Ph.D.
Regional Director

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June 13, 2011

Mr. Daryl Purpera
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This letter is to serve as an official response to the audit finding for the Acadiana Technical College (ATC) dated May 9, 2011. The ATC management concurs with the finding and the recommendation for correction.

**Finding: Noncompliance with Cash Management Requirements**

**Corrective Action Plan:**

1. Diedre Harrington, Fiscal Officer will be responsible to ensure that funds are posted to student accounts in order to comply with the three day requirement.
2. On April 4, 2011, Ms Harrington provided the following steps to be followed by individual campus personnel to ensure compliance with cash management requirements:
    a. Campus is notified that a Pell deposit for their respective campus has been received.
    b. Campus personnel post Pell payments to the student's account in Quickbooks within the required 3 days.
    c. Report from Quickbooks is scanned/faxed to Ms. Harrington upon completion of entry.
    d. This will provide information of exact date entries are made to student accounts
    e. Supporting documents will be provided to Ms. Harrington as soon as possible after the faxed report.
    f. Changes made on a different day that may impact the report will be lined through. The new report will be labeled as revised and sent to Ms Harrington.
    g. Faxed/scanned Quickbooks report will be filed with the deposit record.

We will be working with campuses and the Accounting Department to ensure that these measures are followed and the noncompliance issue is addressed promptly. Should you need additional information, please do not hesitate to contact me.

Sincerely,

Phyllis A. Dupuis

Phyllis A. Dupuis
Cc: Arlene Hoag

Acadiana Technical College

**Phyllis A. Dupuis, Ph.D.**
Regional Director

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May 3, 2011

Mr. Daryl Purpera
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This letter is to serve as an official response to the audit finding for Acadiana Technical College (ATC) dated April 25, 2011. The ATC management concurs with the finding and the recommendation.

**Finding**: Weakness over Federal Academic Competitiveness Grant

**Corrective Action Plan**:

1. The ATC Associate Dean of Academic and Student Affairs and Chief Financial Aid Officer will provide a calendar to all campus Financial Aid officers with due dates posted for ACG funds disbursement. The calendar items will require an email response from each Financial Aid officer to the Associate Dean and Chief Financial Aid Officer when the funds have been disbursed. This will enable management to monitor compliance with ACG funds disbursement requirements.
2. ATC, Lafayette Campus has added a financial aid officer to the Financial Aid office to increase the timeliness and accuracy of financial aid reports and disbursements.

Should you need additional information, please do not hesitate to contact me.

Sincerely,

Phyllis A. Dupuis

Phyllis A. Dupuis

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**Phyllis A. Dupuis, Ph.D.**
Regional Director

May 17, 2011

Mr. Daryl Purpera
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This letter is to serve as an official response to the audit finding for the Acadiana Technical College (ATC) dated May 11, 2011. The ATC management concurs with the finding and the recommendation except that our records indicate that the overpayment of $86.50 should have been reported as an overpayment of $86.00. Correction has been made based on the $86.00 amount.

**Finding:** Weakness Over Federal Pell Grant Disbursement Calculations

**Corrective Action Plan:**

1. The ATC Associate Dean of Academic and Student Affairs and Chief Financial Aid Officer will conduct a training session to include what constitutes FT, ¾ time and ½ time status for Pell eligible students for each semester/term of enrollment. Financial Aid Officers involved in the training will work "problems" simulating student enrollment at the FT, ¾ time and ½ levels. Note: Acadiana Technical College has corrected the error of overpayment of $693.50 to the student in question. The campus has returned the funds in question to the Title IV program.
2. The ATC Associate Dean of Academic and Student Affairs and Chief Financial Aid Officer will conduct a training session to include the use of correct tables for financial aid calculation. Financial Aid Officers will be instructed to retire previous tables as new ones are received. Note: Acadiana Technical College has corrected the error of $86.00 on April 4, 2011. This amount was returned to the Title IV program. Additionally, the student has returned the funds in question to the campus on May 3, 2011.
3. The LCTCS is currently transitioning to a new student database system—Banner. This system is designed to address the status of students with regard to FT, ¾ time and/or ½ time. Additionally, this system ensures that the correct tables are used for financial aid calculation. This system will not require multiple entry of data thereby reducing the possibility of error concerning student enrollment information. Implementation of Banner for student financial aid should be complete on or before Fall 2012.

**Phyllis A. Dupuis, Ph.D.**
Regional Director

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Should you need additional information, please do not hesitate to contact me.

Sincerely,

Phyllis A. Dupuis

Cc: Arlene Hoag
Christina Dooley

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**Phyllis A. Dupuis, Ph.D.**
Regional Director

August 2, 2011

Mr. Daryl Purpera
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This letter is to serve as an official response to the audit finding for Acadiana Technical College (ATC) dated July 12, 2011. The ATC management concurs with the finding and the recommendation.

**Finding**: Weakness over Return of Federal Pell Grant Program Funds

**Corrective Action Plan**:

1. ATC is working on a request to the USDOE to provide Title IV training for Financial Aid Officers within the region. The request includes the presentation of information and/or training concerning Return of Federal Pell Grant Program Funds. The ATC Associate Dean of Academic and Student Affairs and Chief Financial Aid Officer will work with USDOE to schedule this training. Additionally, prior to this year's audit, we had been advised by previous legislative auditors that it was not necessary to take attendance because our accrediting agency did not require it. ATC policies were written based on that information.
2. The ATC Associate Dean of Academic and Student Affairs and Chief Financial Aid Officer will provide a calendar to all campus Financial Aid officers. During the audit period, the ATC added a holiday to the "Mardi Gras" holiday schedule resulting in an error in the "total days" calculation. The ATC does not typically recognize the added day and therefore did not adequately check for consecutive closure days during this period. For future calendars, all Financial Aid Officers within the region will be asked to proof the calendars for consecutive closure days to eliminate the re-occurrence of this error.
3. ATC, Lafayette Campus has added a financial aid officer to the Financial Aid office to increase the timeliness and accuracy of financial aid reports and disbursements. Both Financial Aid Officers at the Lafayette Campus are responsible for correcting the issue of initiating returns in a timely manner. The Financial Aid Officer (FAO) will submit the request for return to Title IV to the Chief Financial Officer with a request for notification

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**Phyllis A. Dupuis, Ph.D.**
Regional Director

when processed. The FAO will also maintain a spreadsheet to track each return performed in order to determine the status of return requests and ensure timely returns. Additionally, the FAO will run a GPA report at the end of each semester and cross reference with the spreadsheet to determine if returns are due. This checks and balances process will provide greater control in managing the initiation of return transactions.

4. ATC personnel attended Fundamentals of Title IV Administration Workshops in June and July 2011 in an effort to improve the implementation of Title IV programs.

Should you need additional information, please do not hesitate to contact me.

Sincerely,

Phyllis A. Dupuis

Department of Children & Family Services
*Building a Stronger Louisiana*

Undersecretary
Division of Management and Finance
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Bobby Jindal, Governor
Ruth Johnson, Secretary

January 6, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA
Audit Manager

RE: Louisiana Legislative Auditor Finding:
Improper Employee Activity in Federal Programs

Dear Mr. Purpera:

The following is submitted in response to your request dated December 19, 2011 in reference to the aforementioned Audit Finding. We concur that the Louisiana Department of Children and Family Services (DCFS), Fraud and Recovery Unit, identified fraudulent activity by its employees in the Supplement Nutrition Assistance Program, formerly the Food Stamp Program.

All cases identified were previously investigated by the DCFS Fraud and Recovery Unit and pursued criminally resulting in convictions in each case. Additionally, the investigative findings were submitted to DCFS Management for disciplinary action. As such, the following steps have been and/or will be taken:

- Each employee of DCFS as a new hire and then annually beginning January 1 with a deadline of January 31 of each year mush sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS Policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends and/or Acquaintances) (attached). The form states in part that "By signing below I acknowledge that I have read and understand DCFS Policy regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances. Specifically, I understand that I am prohibited from taking any action on my own personal public assistance case, a case involving an immediate family member, friend, or social acquaintance of myself. "

- Fraud and Recovery Unit has developed a report that is produced monthly that identifies all DCFS employees who receive assistance in the Supplemental Nutrition Assistance Program (SNAP), Family Independence Temporary Assistance Program (FITAP) and/or Child Care Assistance Program (CCAP). New cases are reviewed for eligibility by parish office staff and any case identified of as suspected fraud is returned to the Fraud and Recovery Unit for investigation.

- Fraud and Recovery Unit continues to pursue recovery of the $12,744.00 questioned costs and at this time has collected $258.49 of the debt.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard "Dickie" Howze
Undersecretary

RH/jw

Cc Ruth Johnson, Secretary
Brent Villemarette, Deputy Secretary – Programs
Sammy Guillory, Deputy Assistant Secretary – Programs
Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
Myron Berzas, Director Program Integrity & Improvement, Programs Division Audit Liaison
Barbara Lively, LLA Auditor-In-Charge

Department of Children & Family Services
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**Bobby Jindal, Governor**
**Ruth Johnson, Secretary**

February 24, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA
Audit Manager

RE: Ineligible Payments in the Child Care Cluster

Dear Mr. Purpera:

The following is submitted in response to your request dated February 6, 2012 in reference to the aforementioned Audit Finding. We concur-in-part that The Louisiana Department of Children and Family Services (DCFS) paid $26,093 to 16 in-home child care providers that have the same residential addresses as the children to whom they are providing services, in violation of the federally approved Child Care and Development Fund Cluster State Plan, related law, and Department Policy. As such the following discloses DCFS's non-concurrence and corrective actions for applicable concurrences:

Of the 16 in- home child care providers identified, DCFS does not concur with 3, and the associated questioned costs of $1,696.25. As a result of the discrepancies noted below the identified question cost is reduced from $26,093.26 to $24,397.01.

Said discrepancies are as follows:

- Cynthia Carraway, #020187342: The provider's address was erroneously entered as the client's address in TIPS; however, the Provider Agreement and case file/record documentation verify the provider and client live at different addresses; therefore the total amount cited of $535.05 is in error.

- Dennis Browder, #020180460: $705.05 was cited as overpayments; however the provider and the client shared the same residential address from May 19, 2011 – May 31, 2011 representing $157.65 in overpayments; therefore reducing the cited amount by $547.40.

- Wanda Montgomery, #020177788: The provider's address was erroneously entered as the client's address in TIPS; however, the Provider Agreement and case file/record documentation verify the provider and client live at different addresses; therefore the total amount cited of $613.80 is in error.

With regard to DCFS's concurrence, the following steps have been and/or will be taken:
Effective December 2011:

- DCFS created a monthly report matching provider and children in care of those providers. DCFS Operations - Field Staff are responsible for reviewing said report for policy violations, and making referral to the DCFS Childhood Development & Early Learning Section (CDELS) for appropriate action. Overpayments confirmed by CDELS will initiate recoupment and/or referral to DCFS Fraud & Recovery Unit.

- DCFS CDELS – CCAP Provider Directory Unit certifies child care provider CCAP eligibility and conducts 'midpoint' eligibly reviews. The Unit Supervisor has delivered staff training for eligibility guidelines and policy enhancements regarding proper certification, address verification, and payment issuance. The Unit Supervisor will also conduct routine review of provider eligibility cases to verify compliance.

- Collateral statements are no longer sufficient to verify residence. The provider must furnish a recent rent, mortgage, phone/utility receipt or some form of correspondence delivered to their address by postal mail.

Effective February 2012:

- DCFS CDELS – CCAP Provider Directory Unit has designated an area in the FCDCH Provider Enrollment Packet to clearly identify both provider and child addresses, to eliminate errors and policy violations.

- DCFS Policy Chapter 8, L-420 was revised to include certifications protocol and policy enhancement for DCFS CDELS – CCAP Provider Directory Unit Staff.

Effective April 2012, DCFS Policy will be enhanced to include to following:

- C-180 will require all CCAP recipients report when their child care provider moves in with them or they move in with their child care provider or if the CCAP head of household and provider begin sharing the same mailing address (with the exception of a post office box) and instructions for staff to process this change;

- L-130 will include more stringent requirements for verification of a FCDCH or In-Home provider's residence verification;

- L-310 will include specific instructions at initial certification of a FCDCH provider for Provider Directory staff to ensure provider and child do not live together;

- L-322 will include instructions to ensure at the FCDCH provider's midpoint review encompasses client and provider residence sharing verification;

- L-330 will include instructions to compare the residence of the child and FCDCH provider to ensure that they do not reside together when it is reported that the child or provider has moved;

- L-410 will include specific instructions to ensure residency of In-Home providers and children do not live together at initial certification;

- L-420 will include instructions to compare the residence of the child and In-Home provider to ensure that they do not reside together at provider eligibility renewal; and

- The CCAP 16M, (provider's midpoint review packet cover letter), will reiterate that shared addresses constitutes a policy violation.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard Howze

Richard "Dickie" Howze
Undersecretary

RDH/KM/GK/dja

c: Ruth Johnson, Secretary
Brent Villemarette, Deputy Secretary-Programs
Sammy Guillory, Assistant Deputy Secretary-Programs
Denise Fair, Deputy Secretary-Operations
Connie Wagner, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Amy Colby, Executive Counsel
Trey Williams, Director, Bureau of Communications & Governmental Affairs
Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge

Department of Children & Family Services
*Building a Stronger Louisiana*

**Undersecretary**
**Division of Management & Finance**
**627 North 4th Street**
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**Bobby Jindal, Governor**
**Ruth Johnson, Secretary**

December 19, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA
Audit Manager

RE: Noncompliance with TANF Eligibility Requirements

Dear Mr. Purpera:

The following is submitted in response to your request dated December 5, 2011 in reference to the aforementioned Audit Finding. We concur that The Louisiana Department of Children and Family Services (DCFS) did not have adequate supporting documentation to verify the eligibility of clients receiving benefits under the Temporary Assistance for Needy Families (TANF) Program Cluster. As such, the following steps have been and/or will be taken:

- A corrective action memorandum, to address the deficiencies noted, will be written and disseminated to all DCFS Economic Stability workers. Said memorandum will specifically reiterate guidelines for client file eligibility verification, and program completion documentation. Additionally, OFS 4APP, Application for assistance will be updated to reflect such verification.

- As enhanced oversight; DCFS Regional Program Coordinators will be required to review client files to ensure all required forms are signed and filed; while validating all eligibility factors are met.

- With regard to the 'Notice of Cooperation with Support Enforcement Program and Agreement to Relinquish Child Support Payments' Form: A client contact letter and a copy of the OFS Flyer 6 – 'Notice of Cooperation with Support Enforcement and Agreement to Relinquish Child Support Payments' has been reissued to the clients identified for non-compliance. Each client is instructed to sign and return the form, for inclusion in their client file. The associated questioned costs will be recouped if the client does not respond to the contact letter and return the signed form.

- With regard to supporting documentation verifying each child lives in the home of a parent or qualified relative: collateral contacts will be made to verify the identified children reside in the home with the parent/qualified relative and said documentation will be included in the associated client files. The associated questioned costs will be recouped if it is verified that the child was not in the home at the time of program certification.

- With regard to Parenting Skills Training Program supporting documentation: the client case identified references a child who is now over the qualifying age for the program; as such is not required to participate. The associated questioned costs would only be subject to recoupment if the client was given opportunity to cooperate and failed to do so.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard "Dickie" Howze
Undersecretary

RDH/KM/dja

c: Ruth Johnson, Secretary
Brent Villemarette, Deputy Secretary-Programs
Sammy Guillory, Assistant Deputy Secretary-Programs
Denise Fair, Deputy Secretary-Operations
Connie Wagner, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Amy Colby, Executive Counsel
Trey Williams, Director, Bureau of Communications
Barbara Lively, CPA, LLA Auditor-In-Charge

*STATE OF LOUISIANA*
# *DEPARTMENT OF EDUCATION*
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December 8, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Federal and State Equipment Management Regulations

Dear Mr. Purpera:

The Louisiana Department of Education (LDOE) concurs with the finding regarding the "Noncompliance with Federal and State Equipment Management Regulations."

The Department would like to address the finding as follows:

Items not tagged within 60 days: The Department acknowledges the need to reinforce the timely tagging of items received by nonpublic schools. The Department will require the Property Manager to notify the recipient of the item, either an agency or a nonpublic school, when the item is received to begin the process to properly tag all new items in a timely fashion. The Department plans to request an exception to the 60-day rule for nonpublic schools, which are nonstate entities, due to the following factors: property is delivered directly to the nonpublic schools all across the state; therefore, there is a time delay of receipt of the receiving report at the Department, coupled with the time to mail the tags and wait for the return receipt of the EPC5 form.

Items did not have the federal participation percentage recorded in Protégé: The Department will strengthen internal controls to ensure federal participation percentages in Protégé are recorded accurately by requiring the Property Manager to validate that an accurate percentage is present in the system.

Protégé late additions: The Department will periodically require an individual other than the Property Manager to run the "Asset Listing by Purchase Order" report and reconcile ISIS to Protégé. This reconciliation will eliminate many of the errors for the Agency.

Finally, the Department has added additional corrective actions to resolve the noncompliance, such as annual site visits by the Property Manager for continued training and on-site inventory at each of the nonpublic school sites and implementing a procedure imposing financial damages on nonpublic schools for the loss of property due to

noncompliance with Federal requirements, State law and administrative policies and procedures.

Leslie Jewell, Division Director for Appropriation Control, is the contact person for this finding for the LDOE. You may contact her at (225) 342-3830.

Sincerely,

Ollie S. Tyler
Acting State Superintendent of Education

OST:BS:LJ

C: Beth Scioneaux, Deputy Superintendent for Finance
Sharon Southall, Executive Management Officer
Leslie Jewell, Division Director for Appropriation Control
Carmen R. Victorian, CPA
Kathy Steelman, CPA

BOBBY JINDAL
GOVERNOR

PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

# State of Louisiana

Division of Administration
Office of Community Development
Disaster Recovery Unit

March 21, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's letter dated February 29, 2012, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding titled "Inadequate Grant Recovery of Homeowners Assistance Program Awards." OCD/DRU does not concur with this finding as a general statement with respect to the Homeowner Assistance Program (HAP), but does acknowledge that no grant recovery actions have been initiated against any of the applicants in the LLA's sample. As stated in the finding, OCD has and continues to prioritize homeowner recovery and compliance over recapture, except in those cases where there is suspected fraud or duplication of benefits. In those cases, we have been and continue to aggressively pursue grant recovery. With that said, we agree with the recommendation included in the finding, and will continue working with the U.S. Department of Housing and Urban Development (HUD) to finalize program and policy changes to assist more applicants in becoming compliant, and to refine processes for recapturing funds where appropriate.

OCD/DRU is exercising due diligence in bringing applicants into compliance or recapturing funds and is confident that we are currently complying with the requirements and expectations of the U.S. Department of Housing and Urban Development (HUD). Community Development Block Grant (CDBG) regulations grant States maximum feasible deference in providing disaster assistance; thereby giving OCD/DRU flexibility to modify Program requirements to bring noncompliant applicants into compliance, and at the same time providing HUD the flexibility to approve such program changes. Also, the federal CDBG disaster grants, unlike the regular CDBG program grants, are not appropriated for a specific timeframe; providing time for OCD/DRU to develop, implement, and modify program requirements to better address disaster

needs. OCD/DRU is identifying noncompliant homeowners and then providing assistance by various means to bring applicants into compliance prior to recapturing funds. In addition, OCD/DRU is in compliance with OMB Circular A-87, *Cost Principles for State, Local and Indian Tribe Governments*, in that, OCD/DRU has assumed responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award.

OCD/DRU has diligently pursued identifying noncompliant homeowners, while also working closely with the federal agency that oversees our funds. Currently, our primary focus with respect to homeowner compliance is to assist homeowners in achieving and maintaining compliance. HUD is very aware and supportive of OCD/DRU's efforts to provide multiple avenues to help homeowners achieve compliance prior to pursuing recapture of grant funds. In fact, HUD has not given the state a deadline for recapturing funds, preferring that we find ways to bring homeowners into compliance, and HUD continues to provide assistance and guidance to OCD/DRU in identifying various means to assist homeowners to achieve compliance.

To this end, HUD issued new guidance in November of 2011 that stipulates that the state may look at a homeowner's unmet needs or a change in circumstances in determining how to move forward with determining that homeowner's compliance. In light of this new guidance, OCD-DRU is evaluating the best way to move forward with these homeowners.

More specifically, OCD/DRU does not concur with this finding as a general statement with respect to the HAP for the following reasons:

- The Grant Recovery process is in place and OCD continues to recover funds from applicants where fraud or duplication of benefits is concluded.

- Applicants are not non-compliant solely because the documentation has not been returned by a homeowner, as this finding implies. On-site Field reviews have consistently revealed the opposite to be true, with more than 80 percent of those nonresponsive applicants reviewed passing visual field inspection. While this percentage is lower than those who respond, the field reviews conducted conclude that many of the damaged dwellings are indeed repaired and occupied.

Through their November 2011guidance, HUD recognized the current status and provided guidelines as follow:

> *"Long-term recovery is a process; however, disaster recovery needs are calculated at points in time. As a result, a subsequent change in circumstances can affect need. If, after needs are initially calculated and/or a CDBG award has been made, an applicant for CDBG disaster recovery assistance can demonstrate a change in circumstances, such as vandalism, contractor fraud, increase in the cost of materials*

> *and/or labor, a change in local zoning law or building code, or subsequent damage to a home partially repaired, the grantee may subsequently reevaluate the calculation of the award by taking into account the increased need."*

These recently received guidelines allow and encourage the State to continue working with HUD to establish clear unmet needs policies, and that process is ongoing. It is not the intention of the State to prematurely send someone to recovery for recapture of funds, as we agree with HUD and recognize that long term recovery is a process with many challenges that Louisiana residences tackle even after being awarded a grant. Our position is to work with the applicant to obtain the documentation needed for compliance or to establish the unmet need through continued outreach and communication.

In conclusion, OCR/DRU will continue to follow current policies and procedures to determine homeowner compliance with the Road Home covenants, continue to work with HUD to modify Program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant, and to implement grant recovery for homeowners where necessary. Ms. Lara Robertson, DRU Deputy Director, and Mr. Jeff Haley, Single Family Housing Manager, are responsible for continued efforts regarding compliance and grant recovery.

If you have questions or require additional information, please let me know.

Sincerely,

Patrick W. Forbes, P.E.
Executive Director
Office of Community Development/DRU

C: Mr. Paul Rainwater
Mr. Michael DiResto
Mr. Steven Procopio
Ms. Marsha Guedry

BOBBY JINDAL
GOVERNOR

PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

# State of Louisiana

Division of Administration
**Office of Community Development**
**Disaster Recovery Unit**

February 17, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Single Audit Finding - Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

As requested in the Legislative Auditor's letter dated February 3, 2012, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD-DRU) is submitting its response to the audit finding titled "Inadequate Recovery of Small Rental Property Program Loans." OCD-DRU concurs with the finding, to the extent that processes and procedures have not been developed to address the recovery of funds from owners identified as "non-compliant."

OCD-DRU fully recognizes the need for processes and procedures relevant to recapture/recovery and is in the process of developing these protocols. Currently, the SRPP's primary focus with respect to continued owners' obligations post-closing is to assist property owners in achieving and maintaining compliance, as opposed to foreclosure and/or recapturing funds. This approach helps low-to moderate income families return home and live in a safe, sanitary, and habitable dwelling at reduced rental rates, which meets the SRPP's overall mission of restoring affordable rental housing.

The program's approach of assisting non-compliant property owners to help them come into compliance with program rules is producing results. At the commencement of this audit and at the time of the original compliance review, there was a 57% non-compliance rate among the 30 property owners selected in your sample (17 out of 30). By the conclusion of the audit, however, the non-compliance rate had been reduced to 43.33%, as four (4) of seventeen (17) property owners became compliant during that period through program efforts. Subsequent to the LLA review, another two (2) of the remaining thirteen (13) property owners listed in your sample population as non-compliant have become compliant with the Program and have been issued a

pass notification letter. Further, one additional property owner has faxed in documentation since the audit and this documentation is pending the Program's review.

Unlike traditional grant programs, SRPP establishes the State's lien position upon closing, and can file a lien at any point, and ultimately go into foreclosure. Doing so would ultimately force the State to become a landlord, which could lead to unexpected costs and challenges. Additionally, if the State proceeds with recapture before attempting to assist landlords in becoming compliant, these properties will return to being blighted, which is counter to the program's objectives.

The following corrective action plan will be implemented: OCD-DRU will begin developing the processes and procedures for recapture, and implementation will begin immediately thereafter, in cases where it is appropriate to achieve the program objectives and maintain the compliance of the program with federal rules. The anticipated completion date for this task is April 30, 2012.

The contact person responsible for the corrective action is Bradley Sweazy, State Project Manager of the SRPP.

If you have questions or require additional information, please let me know.

Sincerely,

Patrick W. Forbes, P.E.
Executive Director
Office of Community Development

C: Mr. Paul Rainwater
Mr. Steven Procopio
Ms. Marsha Guedry

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COMMISSIONER OF ADMINISTRATION

# State of Louisiana

## Division of Administration
## FACILITY PLANNING AND CONTROL

February 7, 2012

Mr. Darryl G. Purpera, CPA, Legislative Auditor
1201 North Third Street
Baton Rouge, Louisiana 70802

**Re: Inaccurate Annual Financial Report (AFR)**

Dear Mr. Purpera:

This letter is in response to your February 3, 2012 letter concerning the referenced finding. The Office of Facility Planning and Control (FPC) concur with the finding.

**Deferred Revenue Overstated by $12.8 Million and Accounts Receivable Understated by $17.2 Million**

The LA Recovery database was created, with the assistance of the Division of Administration's Office of Information Services, because ISIS (the state's financial system) could not handle the detail reporting by FEMA project worksheet (PW) as required by the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) and the Federal Emergency Management Agency (FEMA). Some data are entered into LA Recovery via interfaces and some data are entered manually.

For fiscal year ending June 30, 2011, a report was created from LA Recovery detailing the deferred revenue, receivables, and accounts payable amounts by disaster, PW, and in total. The amounts reported in the previous year were manually calculated by PW. This manual calculation was a lengthy and time consuming process as there are several thousand PW's being administered with FPC as the applicant.

In order to determine the amount to include in the 2011 AFR, data were captured in the test region of LA Recovery on June 30, 2011. At this time, programming for the final version of the report was not completed and it was also necessary to continue to update the production region with fiscal year 2012 data.

On June 14, 2011, a check was processed as a refund to the Office of Risk Management (ORM) for $30 million. This check was not recorded in LA Recovery and needed to be manually entered. Subsequent to June 30, 2011, the transaction for the $30 million check was entered into the production region of LA Recovery, but it was not entered into the test region. Because the

$30 million check was not manually entered into the LA Recovery test region as of June 30, 2011, the amount reported in the AFR as deferred revenue was overstated by $12.8 million and the amount reported as accounts receivable was understated by $17.2 million.

The report from LA Recovery that was used to prepare the AFR was created as a "pdf" file that did not allow for sorting of data. After submission of the AFR, and at the request of the legislative auditors, an Excel file was created that does allow sorting of the various columns of the report as well as analysis of the data.

In order to prevent material errors from occurring in determining account balances for reporting in the AFR in future years, the following corrective actions will be taken:

- Staff will be notified that all data entered into ISIS must also be entered timely into LA Recovery so that data maintained in LA Recovery is accurate.
- All data for a fiscal year will be entered into both the test and the production regions of the LA Recovery database if data associated with the prior fiscal year is entered subsequent to June 30 each year.
- An analysis will be performed using the year ending Excel spreadsheet of LA Recovery data by sorting the data and manually analyzing each material PW with an amount greater than $1 million to determine that the ending balance is accurate.

The corrective action will take place immediately and will be ongoing. The final manual analysis will be done after the year ending close of August 14, 2012 and will be completed prior the submission of the 2012 AFR.

**Overstatement of Deferred Revenue from the Governor's Office of Homeland Security by $9.8 Million**

In the last quarter of fiscal year 2011, expenditures for the University Medical Center of New Orleans (project 19-610-06B-04) and reimbursement by GOHSEP on project worksheet (PW) 2175 occurred for the first time. Prior to this, virtually all hurricane-related expenditures and reimbursements from GOHSEP were charged to the statewide hurricane repair project (01-107-05B-13).

When determining the deferred revenue amount from GOHSEP, the 13th period expenditures for project 01-107-05B-13 were removed, but the 13th period expenditures for project 19-610-06B-04 were not. This was an unintentional mistake.

The following steps will be taken to prevent this mistake from occurring in the future:

- All 13th period expenditures will be analyzed to ensure that hurricane related expenditures associated with PW's are deducted from the GOHSEP amount at 06/30/2012 to accurately report the deferred revenue amount.

- An analysis will be conducted by selecting all 13th period expenditures with a disaster coded in the ISIS activity field. For hurricane related expenditures, this field is populated using codes KATR, RITA, GUST or HIKE. This will ensure that all expenditures in the 13th period, regardless of project, will be removed from deferred revenue at June 30, 2012.

The corrective active will occur after the close of the 13th accounting period of August 14, 2012 and prior to the submission of the AFR.

**Double Counting of $1.2 Million of Deferred Revenue from ORM**

In 2006, the ORM forwarded $50 million to FPC to "jump start" the recovery and repair of state facilities. When the LA Recovery database was created, the receipt of the $50 million and associated expenditures were posted into the database.

As of June 30, 2011, there were unexpended funds remaining. This deferred revenue balance was included in the year-end report from LA Recovery. The balance was accidently included a second time on a manual adjustment.

In order to prevent this mistake for occurring in the future, amounts included in the year-end LA Recovery report will be not be used again in a manual calculation of deferred revenue from ORM.

The corrective active will occur after the close of the 13th accounting period on August 14, 2012 and prior to the submission of the AFR.

The person responsible for the corrective actions will be Marty Milner, Fiscal Officer. Marty can be reached at (225) 342-0834 or by email at marty.milner@la.gov. Please advise if you have any questions or need further information.

Sincerely,

John L. Davis
Director, Facility Planning and Control

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GOVERNOR

PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

# State of Louisiana

Division of Administration
**Office of State Purchasing**

March 15, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Inadequate Monitoring of Credit Cards Issued to Employees

Dear Mr. Purpera:

Introduction

I have reviewed all information presented in both the management letter finding and the single audit finding along with your letter dated March 6, 2012. I would like to thank you for the opportunity to respond to the audit finding regarding the individual liability Statewide Travel Card Program. I do not fully concur with the audit's findings or its characterizations of the program at issue.

The program was successful in that at no risk to the state, it placed bank-issued credit cards into the hands of employees to facilitate state travel. The use of credit cards saved the state time and money because of accounting efficiencies. Even though the State was unable to capture $385,845 in available rebates, steps are being taken to "earn" these rebates through continued efforts to collect delinquent account balances. It is the opinion of this office, however, that failure to capture rebate opportunities is not a donation or loan of public monies.

Non-Concurrence

1. Was there a donation or loan of public money?

The Statewide Travel Card Program included a rebate arrangement with Bank of America which allowed the State to earn rebates when state employees paid for state travel and related purchases with Bank of America issued VISA Cards. The cards were issued solely in the name of the employee despite indices of State sponsorship, and the employee was personally liable for any charges made, including charges incurred on behalf of the State. The State had no liability on the cards. The receipt of rebates was conditioned upon participating employees paying off account balances. The failure of employees to pay account balances would result in the State's forfeiture of promised rebates. The cash rebates were gratuitous and a condition of employees paying the account balances timely.

The audit states that "between February 1, 2009 and September 30, 2011, the State of Louisiana lost $385,845 and potentially violated the Louisiana Constitution because it did not adequately monitor and pursue the collection of state agency and university employees' delinquent credit card balances within the Statewide Travel Card Program." It is the position of this office that the facts of this matter do not represent a constitutional violation.

The State of Louisiana did not "lose" and did not "donate" $385,845. The rebates in question were never realized by the State. If the state "lost" anything it was merely the opportunity or potential to recognize revenue that could be gained through the program. Bank of America specified in its agreement that it could offset rebates "owed" by the total of unpaid account balances. Such a provision is legal in that the basis of any rebate program is always conditioned upon payment of the incurred debt. We do not concur that this contractual provision violated Article VII, Section 14 of the Louisiana Constitution. Bank of America owed nothing to the State until the terms and conditions of the agreement were met. These terms include an employee paying the balance of charges to the state travel card which constitutes debt owed solely by the employee.

2. Did State Purchasing adequately monitor state agencies and universities?

The audit questions whether the Office of State Purchasing ensured that state agencies and universities that participated in the Statewide Travel Card program appropriately monitored their employees' delinquent balances and ensured that timely collection efforts were pursued. OSP's monitoring efforts were more than sufficient given the gratuitous nature of the rebates, the legal obstacles for collecting unearned rebates (i.e., the promise of a third party to pay) from employees, and the civil service constraints involved if OSP participated in disciplining employees of non-DOA agencies.

Due to limited staffing, the Office of State Purchasing did not have the resources to audit and monitor each agency's delinquency reports or become a debt collector for Bank of America. This office did, however, assure that the card issuer was issuing monthly reports to the agencies/universities, issue periodic letters/emails to the agencies/universities, and provide guidance during yearly trainings sessions conducted by the State Travel Office. One Hundred and Seven (107) agencies/universities were receiving monthly delinquency reports from Bank of America. Agencies and universities were guaranteed monthly reports from Bank of America, provided with regular training, and given case-by-case guidance to enable them to monitor their own individual employee accounts.

I would like to point out some specific actions taken by this office to assist/remind the entities of their responsibility to help mitigate the problem:

- Numerous email communications during the contract period to program administrators regarding account information.

- Letter from Assistant Commissioner to all Department Heads notifying them of their responsibility for delinquent, and subsequently charged off accounts, dated February 9, 2005 (copy attached).
- Letter to program provider, Bank of America, dated February 20, 2009, requesting the change in bank procedures regarding suspended/revoked accounts. (copy attached)
- Letter to Elected Officials, Department Heads, Presidents and Travel Card Program Administrators notifying them of the requested changes in bank procedures regarding suspended/revoked accounts, dated March 17, 2009 (copy attached).
- Email to agencies with larger dollar charge off accounts including an explanation of the impact of charge off accounts, dated June 22, 2011, (copy attached as an example for all sent).
- Email to all program administrators, dated September 9, 2011, stopping the issuance of any new individual liability cards and offering assistance to get payment of delinquent/revoked accounts. In addition, shorter procedure alterations were requested of Bank of America to shorten the suspension/revocation times until full payment is received from employees (copy is attached).
- Letter from Commissioner of Administration reiterating the agency's responsibility dated November 1, 2011 (attached).
- Email dated March 1, 2012 sent to each agency that had employees with delinquent account balances reminding them of their responsibilities once again. The email included a copy of the Commissioner's letter dated November 1, 2011 (copy attached as example).

The Division of Administration's Office of General Counsel is of the opinion that the debt on the cards is owed solely by the enrolled employee. There is no legal obligation or authority for the DOA or the other participating agencies to file or to threaten legal action against delinquent card holders. Bank of America did not expect or demand this. Individual agencies could only encourage employees to honor their obligations, or discipline them if their personnel policies so allowed. An employer is obligated to reimburse employees for those expenses that have been legitimately incurred on behalf of the employer, but the obligation is not abrogated if the employee fails to pay the creditor, in this instance, Bank of America.

Corrective Action Plan

The Travel Card Program based on individual liability was officially terminated on December 31, 2011. A new travel card program went into effect on January 1, 2012. Unlike the previous program, this program makes the state, and not an individual cardholder, liable for payments. This change will provide the State more control and will allow participating agencies to take legal or disciplinary action against employees who abuse the program.

The new state travel card program includes a policy that does not allow an employee to participate in the program if the employee participated in the previous program, and the account was charged off or maintains a delinquent balance. The policy also requires individual accounts to be paid in full prior to the employee being considered for the new state travel card program.

The Office of State Travel is currently conducting spot audits statewide to ensure these policy requirements are being met. Policies for handling misuse and fraud in the new travel card program are outlined in greater detail because the state is ultimately liable for payment.

This office continues to notify agency program administrators of delinquencies as noted previously in the March 1 emails. However, much resistance is received from agencies due to the incorrect perception that this program is the responsibility of the individual cardholder. Our office is taking positive steps to correct this misperception and to emphasize that delinquencies are now a state matter in which they must support any legal means of recoupment.

In discussing the past program, the audit is correct, but fails to note the impediments where it states that "OSP did not establish a policy or procedure to require participating entities to offset future travel reimbursements for employees with delinquent balances." In practicality, without greater cooperation from participating agencies/universities, the offsetting of future travel reimbursement is not a viable option. Additionally, the suggestion of suspending future travel privileges is also non-viable when such decisions remain within the discretion of the individual agency or university. Nevertheless, this office, in consultation with our Office of General Counsel, will continue the attempt to "recoup" any available rebates withheld due to delinquent employee card accounts.

Our legal counsel is considering the legality and the ramifications of agencies encouraging or counseling their employees on an individual basis to pay their debt to Bank of America by reminding them that they were reimbursed and have taken advantage of the reimbursements for their own benefit. Under current practices, when Bank of America is paid on a delinquent account, rebates are provided. Our legal counsel is also considering the possibility of a contractual assignment or subrogation of collection rights from Bank of America whereby legal action could be taken by the state against delinquent employee card holders.

In conclusion, the previous program is no longer available as an option to assist state agencies and employees with travel expenses. Although rebates still have not been received on delinquent accounts, the State is not liable for the delinquent amounts, and the issuance of the cards was successful in facilitating and accounting for state travel. This office will take the corrective actions described above and will investigate methods which are both legal, and consistent with existing personnel policies that would allow us to recover the available rebates which have not been received.

Again, thank you for the opportunity to respond to the finding and recommendations. If you require any additional information please contact me.

Sincerely,

Denise Lea
Assistant Commissioner

C: Paul W. Rainwater, Commissioner of Administration
Ray Stockstill, Deputy Commissioner
Marsha Guedry, DOA Internal Audit Administrator
Tammy Toups, State Travel Office

*State of Louisiana*

**DIVISION OF ADMINISTRATION**
**OFFICE OF THE COMMISSIONER**

**KATHLEEN BABINEAUX BLANCO**
**GOVERNOR**

**JERRY LUKE LEBLANC**
**COMMISSIONER OF ADMINISTRATION**

DATE: February 9, 2005

TO: All Department Heads

FROM: Edgar Jordan, Assistant Commissioner of Administration

RE: Travel Card Delinquent Accounts

The Division of Administration has a contract with Bank of America to provide the State with a Visa travel card program. In December 2004, Bank of America started sending monthly delinquency reports to each agency's travel card program administrator.

The terms of the travel card program provide that individual card accounts are the liability of each employee. While it is not the responsibility of a state agency to be liable for these charges, I believe it is the agency's responsibility to advise your employees that delinquencies occurred on their travel cards, jeopardize the overall program.

Therefore, I am requesting each department head to review their agency's delinquency list and take necessary action. This can be achieved by sending those employees a notice/email and remind them that the travel card is a privilege to assist them for business travel, and upon receiving reimbursement for travel expenses they are required to pay off their travel VISA card. **All balances are due in full 30 days after receipt of their card statement.** In the event an employee allows their account to become suspended or revoked, only Bank of American can determine whether to reinstate an account, once it is paid in full. This card is issued in the employee's name, and based on their credit history. They should also be reminded that any delinquencies will be reflected in their personal credit report.

When reviewing the report, the key factor will be indicated by the oCycles Delinquent which is reflected in the first column gAt titled: Bucket.

- 01 0 indicates that the account is 30 days past due. 02 i indicates that the account is 60 days past due. An account will not be charged a late fee or interest until the 61st day past due. Upon the 61st day, that account will be suspended from all purchases until the account is paid in full. If paid prior to 90 days past due, that account will be reinstated to full charging privileges.

- 03 0 indicates that the account is 90 days past due. 04 i indicates that the account is 120 days past due. 05 0 indicates that the account is 150 days past due. 06 i indicates that the account is 180 days past due. When an account reaches 90 days past due, the account is credit revoked, meaning closed. The full amount is immediately due, and this account won't be reinstated. That employee will have to re-apply for a new credit account and will be subject to credit review.

Your support in this matter is appreciated.

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ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

# State of Louisiana

Division of Administration
**Office of State Purchasing**

February 20, 2009

Mr. Terry Endres
VP – Treasury Management Sales Officer
Bank of America Government Treasury Services
800 Market Street, 12th Floor
St. Louis, Mo 63101

Re: Reinstatement Policy for State of Louisiana Corporate Travel Cards

Dear Mr. Endres:

This letter is to address Bank of America's current policy for suspending, revoking and reinstating past due accounts for the State of Louisiana corporate travel card program.

It is my understanding that currently the Bank's policy states:

- An account is suspended when it reaches 61 days past due. The suspended account will be reopened automatically through payment processing once the payment for the 61 day portion has been paid.
- If an account reaches 91 days past due, it will be cancelled as credit revoked. If it is credit revoked, the cardholder has to pay the balance in full (to zero).
- After the balance has been paid in full, the cardholder may contact their Program Administrator to re-apply for a new card (to be reinstated).
- Your policy is that a credit revoked account may be reinstated once as a one time courtesy depending on their payment history. If they are credit revoked a second time, they will not be reinstated again.

Based on the fact that the State's policy for corporate travel cardholders states that payment is due in full each month and that the card is for official state business use only, this office is requesting a change to the above.

- If an account reaches 61 days past due, the account will be suspended and will not be reopened until the cardholder pays the entire balance in full; if the accounts reaches 90 days past due, without the entire balance paid in full, then credit will be revoked and the cardholder should not be allowed reinstatement rights.

Once we have finalized this change in policy we will notify the State's elected officials, department heads, presidents of colleges and universities as well as all the program administrators.

This office will assist the Bank in their development of the notification of this change in policy in regards to the warning given to any cardholder which may reach the newly implemented policy.

If you have any further questions, you may contact Tammy Toups at 225-342-8053. Thanks for your cooperation in this matter.

Sincerely,

Denise Lea
Director of State Purchasing and Travel

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GOVERNOR

ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

# State of Louisiana

Division of Administration
**Office of State Purchasing**

TO: All Elected Officials, Department Heads, Presidents
Of Colleges and Universities and Travel Card Program Administrators

FROM: Denise Lea
Director of State Purchasing and Travel

DATE: March 17, 2009

RE: Reinstatement Policy for State of Louisiana Corporate Travel Cards

The corporate travel card program was established to assist employees to pay for travel expenses incurred during official state business. It is designed to enable employees to purchase items for official state business with the convenience of a credit card to offset their cost with the understanding that each employee should immediately seek reimbursement for said expenses.

The current State of Louisiana Corporate Travel Card policy states that any balance on a travel card account is due in full each month. We continue to receive notices from the bank of our employees carrying excessive travel card delinquencies on their accounts. These delinquencies greatly impact the travel card program.

Effective immediately there will be a new reinstatement policy for all past due accounts.

- If the cardholder's account reaches 61 days past due, the account will be suspended until the cardholder has paid the entire past due balance in full.
- If the cardholder's account reaches 91 days past due without the entire past due balance being paid, the credit card will be revoked. Once a card is revoked, the cardholder's request for reinstatement will not be honored and the card account will not be reopened.

Please notify employees that will be impacted by this change. I am also requesting that new cardholders be made aware of this policy during training and completion of the application. Thank you for your cooperation in this matter.

## Tammy Toups (DOA)

**From:** Tammy Toups (DOA)
**Sent:** Wednesday, June 22, 2011 10:11 AM
**To:** Dickie Howze
**Subject:** Corporate Travel Card Charge offs
**Attachments:** children family services chargeoffs.xlsx

Dickie, as per our conversation, attached is a list of all employees with Department of Children & Family Services whose corporate travel card accounts have been written off by Bank of America due to non-payment. As stated in our conversation, once it is charged off by BOA, it is taken from the State of Louisiana's rebate received at the end of each contract period. These accounts, however, still need to be paid in their entirety by the employees and the state will in turn receive those credits/rebates. Your assistance is greatly appreciated. Please advise if you need any additional information. Thanks again.

*Tammy Toups*
*Assistant Director*
*225-342-8053*
*225-342-5019 (fax)*

## Tammy Toups (DOA)

**Subject:** FW: State Corporate Liability Travel Card Program

**From:** Shelita Woods
**Sent:** Friday, September 09, 2011 9:35 AM
**To:** ANGIE RYMER; ANNETTE HOLCOMB; BARBARA BORDELON; BILL GRAVES; Brenda Jones; CHERYL BUNCH; CHRISTINE HURST; DESIREE HUGGINS; DEWANNA TREADWAY; DONNA D. WHITTINGTON; DONNA STELLY; ELIZABETH BYNOG; FRANCIS PORCHE; GARNETTE LISTI; GIZELLE JOHNSON; GLORIA SMITH; JOE MARIN; KANELL SHERRILL; KAREN DRAGON; KIMBERLY BRISTER ; MARC CHAUVIN; MARGARET WEBB; MARGIE BROWN; MARTHA BARDWELL; MICHAEL HUBBS; MICHELLE BREWER; MICHELLE WATSON; NICOL BLANCHARD; PAMELA MIILLER; PATTI LANN; Phyllis Dupuis; RUDY GONZALES; SANDRA LEMOINE; SHANNON SEDBERRY; SHERRY ARBOUR; SHIRLEY LEE; TROY CASERTA; WILLIAM "BILL" HEBERT; Amanda Cooper; ANGELA JONES; Anne Rombach; ARTHUR FILLASTRE; Ashley Holt; BILL CURRY; Brenda Blanchard (DOA); Candy Comeaux (OYD); Carol Nacoste; Casey Tingle; Cathy Lockett (OYD); CHARO LUKE; CHERAMIE CANTOON; Cheri Scott; CYD BOWEN; DANIELLE LeBOUEF; DARNELL 'DEE' FARMER; DAVID CHERAMIE; Debbie Fontenot; DEBBIE ROUSSEL; Debra Jones (DNR); DEBRA LANGLOIS; Denise Stafford; Dennise Nastasia; DEREK LITTLE ; Dorsie Davis; Dottie Collins; Elaine Clement; Evelyn Smith; Gordon Monk; HEATHER THODE; HEIDI V. BOUDREAUX; Jane Broussard; JENIFER STALL; JERI SEILS; JOHN CATALANOTTE; John Olivier; KAREN NELMS; Karyn Andrews; Kathy Blankenship; Kathy Hernandez; KESHA MORGAN; KIM DUCOTE; KRIS HORSLEY; LATINYA YOUNG; LAUREN McHugh; Linda Kimmel; Lorraine Morrisey; Lorrie Zachary; LOTTE FARMER ; LYNETTE MACK; Margaret Higginbotham; Mark Ott; MARY ANN FREEMAN; MARY CANELLA; Melissa Kent; MELISSA MYERS; Michelle Shaffer; NANCY CAMPANELLA; NELSON GREEN; Pat Lumbard; PATTI J. KLING; Peggy Matherne; PENNY RODRIGUEZ; Phyllis Case; Priscilla R. Williams (DOE); Renee Free; RHONDA BARNEY; RHONDA BERGEAUX; Richard Harbor; Richard Williams (OGB); ROBERT LAWRENCE; ROBYHN ZALFEN; SHANTEL RICHARDS; Sheila Prejean; SHERRI MEYERS; SHERYL CALMES; SONYA LaCASSE; Sonya Pulliam; STACEY BROWN; STACEY OXLEY; STEPHANIE DURAND; Stephanie Wade; STEVE BECK; TAMMY CALIX; TAMMY LOUPE; WENDY DALAWARI; ANJALENA GILLEN; ANNA AUCOIN; Barbara Goodson (Regents); Brooke Spillers Crum; Catherine Pozniak; CATHY DERBONNE; CHERRILL G. SENSEBE; CLAIRE D. GLAVIANO; CLINTON COGNEVICH; DEBBIE GIVENS; EDDYE BOENEKE; EMILY EFFERSON; Erica Matthews; HEATHER ELLIS; JACQUELINE LIVELY; JIE YU; JOANN BRISCO; Joey Watson; JOHN BARKER; JOHN ROTH; JUDY DUPUY; Kathryn Doucet; Kelley Villeneuve; KELLY PARKER; LATRICE CLARK; LUCY McCANN; LYNETTE BINNING; MALCOLM BROUSSARD; MARK HEBERT; Marlene Freeman; MARY DURHAM; MICHAEL HENDERSON; NATASHIA CARTER; PATRICIA A. OLIVER; PEYTON BURHALTER; Rhonda Rizzutto Webber; RITA ARCENEAUX; SANDY EDMONDS; TERRY MARTIN ; TERRY VICTOR; TESALIA RENER; TRACY GUIDRY; WENDY D. PARRISH; ADELL BROWN; ART LANDRY; BELINDA MACK; BENJAMIN PUGH; BETTY FUTCH; CHERYL DUNN; CINDY ARMSTRONG; DONNA CASTILLE; EARLENE CRUMPTON; EARNESTINE LEWIS; ELIZABETH RIVIERE; EVOLA BATES; HAZEL C. PITTS; JAN BERNATH; JENNIFER KELLY; JESSIE ROBERTS; JOANN M BELL; LANETTE BUIE; LARRY ESTESS; LINDA LOCHBRUNNER; LINDA ROBERSON; LINDA ROBSION; LINDSAY BERTHELOT; LISA COLE; LISA LANDRY; LORNA RAWLS; MARILYN SUE JONES; MICHAEL DAUENHAUER; MICHAEL T. FERRELL; PAM WATKINS; PATRICE GREMILLION; PETER SCHNEIDER; RAYMOND ABRAHAM; REBECCA HEBERT; ROXANE FONTENOT; SANDY WAGUESPACK; SHAKIRA HARDISON; SHERI HERREN; SUE SPEEGLE; TAMMY JERNIGAN; TERRY HALL; TONY MOUDHGIL
**Subject:** FW: State Corporate Liability Travel Card Program

On August 30th, the Travel Office announced in the monthly Undersecretary meeting that the State Corporate Individual Liability Travel Card Program would be coming to an end. We discussed the options that will be available to agencies to reimburse employees. These options include:

Use of the employee's personal credit card
Travel advances in accordance with PPM 49
Offering of a state liability travel card

The state liability travel card should be available to agencies in late 2011 or early 2012. Because the employee liability card is being phased out, effective immediately, no new cards should be issued.

As a condition for the state liability program, an employee must have their individual liability account balance and/or any past revoked account balance paid in full to be able to participate. To assist you with this list, you may

use your monthly delinquent account report received from Bank of America. If an agency list of employees with revoked accounts is needed, you may contact Tammy Toups at tammy.toups@la.gov, as she can assist with this request.

In addition to your usual monitoring of employee current accounts, effective October 5, 2011, procedures with Bank of America will be altered and any account which is delinquent for a period of 31 days or more will be suspended until the account is paid in full and any account which is delinquent for a period of 61 days or more will be permanently revoked. This decision is being made based on the terms of the program, statewide travel card policy and cardholder application, all which requires that accounts must be paid in full each month.

It is imperative that you notify all employees of the upcoming changes and the need to pay their account within the 30 day grace period to avoid suspension/revocation. As program administrator you should also be reviewing and cancelling employee accounts which have not had recent activity on their card. This will ultimately assist you with the upcoming cancellation of the program

Also, the Office of State Purchasing and Travel is in the process of developing a draft of a statewide policy to cover state liability travel cards. This policy will be sent to you in the near future for your recommendations and comments.

Please acknowledge receipt of this memorandum along with the status of your agency's delinquent/revoked account payoffs.

If you have any questions regarding this email, you may contact Tammy Toups at tammy.toups@la.gov

## Tammy Toups (DOA)

**Subject:** FW: Change in Travel Card Suspension

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**From:** Cournaya, Nancy P [mailto:nancy.p.cournaya@baml.com]
**Sent:** Tuesday, September 06, 2011 12:22 PM
**To:** Tammy Toups (DOA)
**Cc:** Endres, Terry M
**Subject:** RE: Change in Travel Card Suspension

Hi Tammy,

The change to suspend cards at 31 days past due and credit revoke cards at 61 days past due will require the Bank to create a new Delinquency and Charge Off Option for the State of LA Travel Cards and then apply it to all of your open Travel Cards (about 1100 open cards). This Option would become effective on the next billing cycle following the changes being applied to all of your open Travel Cards. Your next billing cycle is October 5th. If you want the changes to go into effect on October 5th, you need to send your request to me by Friday, September 9th at the latest. An email is sufficient.

Let me know if you have any questions or concerns.
Thanks!
Nancy

*Nancy Cournaya*
VP, Sr. Card Account Manager
Bank of America Merrill Lynch
MW Commercial Banking - Government
**312-992-6295** Fax 312-453-6305

---

**From:** Cournaya, Nancy P [mailto:nancy.p.cournaya@baml.com]
**Sent:** Tuesday, August 30, 2011 4:06 PM
**To:** Tammy Toups (DOA)
**Cc:** Endres, Terry M
**Subject:** Change in Travel Card Suspension

Hi Tammy,

Terry called me this morning regarding the request to reduce the number of days past due before Travel cards are suspended. Currently they are suspended at 61 days past due, and we would change to suspend the card account at 31 days past due. This seems to be the best interim solution to further reduce the amount of potential charge offs, until you convert travel to the PCard program. I just got confirmation that we can operationally make the change, and it would take about 2 – 3 weeks to implement. We would need a letter from you requesting the change be made to suspend Travel Cards that are 31 days past due. Do you have a target for when you would want the change to occur?

Thanks!
Nancy

*Nancy Cournaya*
VP, Sr. Card Account Manager
Bank of America Merrill Lynch
MW Commercial Banking - Government

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GOVERNOR

PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

# State of Louisiana

Division of Administration
**Office of the Commissioner**

To: Elected Officials, Department Heads, and Commissioner of Board of Regents

From: Paul W. Rainwater
Commissioner of Administration

Date: November 1, 2011

Re: Individual Liability Corporate Travel Card Delinquent Accounts

Effective January 2, 2012 the state will begin the new state liability travel card and will no longer offer the individual liability corporate travel card program. The main reason this program will no longer be offered is due to the high delinquency rate and non payments of these accounts by some employees. I am again reminding your department of your responsibility to help mitigate this problem. Although the individual liability card program will terminate at the end of December, I am asking your agency to cancel any cards that will not be utilized for state business between now and the end of this calendar year.

To assist your agency in monitoring these accounts, the Office of State Travel issued a change in the current program to shorten the length of time for suspensions/revocations of accounts. Accounts are now suspended after 31 days past due and revoked after 61 days to help minimize the amount of delinquent accounts. However, even with the new policy changes and monthly notifications the delinquent accounts for state employees continue to increase.

Your employees should be made aware that any individual account that has not been paid in full will not be allowed to apply for the state liability card program. The new State of Louisiana policy will state that an employee's current account, whether active or revoked, must be paid in full to even be considered to receive a state liability card. Employees should be reminded that this program was offered to assist them in their travel expenses and when they are reimbursed by the agency for travel expenses they are required to pay the individual liability account.

Each Agency/College/University receives a monthly report from Bank of America showing all delinquent accounts to assist you with this request. If revoked account information is necessary, you may contact Tammy Toups, at tammy.toups@la.gov or Bank of America.

Your cooperation in resolving the delinquencies is an ongoing responsibility. Thank you for your usual cooperation.

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## Tammy Toups (DOA)

**From:** Tammy Toups (DOA)
**Sent:** Thursday, March 01, 2012 2:39 PM
**To:** Melissa Kent; Karen Goudeau
**Subject:** FW: Children & Family Services' Individual Liability Travel Card Program
**Attachments:** Travel Card Delinquent Accounts.pdf

Below is a list of employees with your agency which still have a balance on the individual liability travel card program. Just because the program has ended, does not mean that they do not have to pay their accounts. Non-payment of accounts results in a possible loss of revenue for the State of Louisiana from the rebate received from the program.

Please inform the employee/their supervisor/department head of these accounts so that they may be paid in full. I have attached the most recent letter sent to Department Heads/Presidents/Elected Officials to remind all of their responsibility.

Please advise if you have any questions. Also, remember that no employee with a revoked or delinquent account can be considered for a new state liability travel card.

CPRA
Coastal Protection and
Restoration Authority of Louisiana

# State of Louisiana

BOBBY JINDAL
GOVERNOR

February 16, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

RE: Audit Finding – Noncompliance with Procurement and Suspension and Debarment Requirements

Dear Mr. Purpera:

The Office of Coastal Protection and Restoration concurs with the above stated finding and recommendations. We offer the following response and proposed corrective action plan:

The Office of Coastal Protection and Restoration (OCPR) was created in 2008 via Act 523 of the 2009 Regular Legislative Session. The Act provided that the Department of Natural Resources would continue to provide management and finance services for the OCPR. The services include accounting, budget, procurement, contracts and grants, human resources and information technology support and oversight.

In 2010, OCPR began to prepare its own contracts (with the exception of RFP's) in order to facilitate a more timely process. While bringing this function in-house improved the process, it has unfortunately resulted in an unintended consequence – some contracts prepared by OCPR did not have the suspension and debarment clause that had previously been included in the contracts.

To address the problem OCPR will establish a formal policy regarding Procurement and Suspension and Debarment Requirements specifically including compliance with Procurement and Suspension and Debarment Requirements in appropriate contracts. We will further amend current contacts where applicable to include this provision. In addition we will confirm oversight responsibilities by the Department of Natural Resources, Contracts and Grants Section to ensure that all OCPR contracts meet this and all other established requirements. The formal policy will be in place by March 1, 2012 and contract amendments will be initiated by Michelle Klecker, Project Support Manager, OCPR and Julia Raiford, DNR Contracts/Grants Director, will be responsible for these actions.

We value the experience of the audit process and view it as an opportunity to discover ways to improve our methods of doing business. Thank you for your cooperation and assistance in this audit, and if you should have any questions or need additional information, please contact me at 342-4698.

Sincerely,

Janice A. Lansing
Chief Financial Officer

c: Jerome Zeringue, Executive Director, OCPR
Robert D. Harper, Undersecretary, DNR

GRAMBLING
STATE UNIVERSITY
GRAMBLING, LOUISIANA

January 11, 2012

Mr. Sean Bruno
Certified Public Accountant
New Orleans, LA

Dear Mr. Bruno:

This letter is in response to the audit concerning Grambling State University's administration of the Title IV Federal Student Aid Programs. The Circular A -133 covers the period July 1, 2010 through June 30, 2011.

**FINDING: 2011-01 Return of Title IV (R2T4) Funds**

***Management Response and Corrective Action Plan:***
The current administration recognizes that the control environment over unofficial withdraws (all F's) must be strengthened. The university will establish controls to ensure that the amount of Title IV funds to be returned is calculated correctly and returned. Implementation of actions outlined in this response will provide assurance that all withdrawals are accurate.

The Bursar will recalculate all information based on the documentation of the last date of attendance in the calendar and will conduct a full scope review and correct all calculations if applicable.

- The Registrar worked with the IT team to identify a different grade code for earned and unearned grades of "F".
- The Provost will request that the instructors update the banner system accurately with the students last date of attendance.
- The letters attached are being proposed to use as supporting documentation.
- The student accounts office will generate a report to calculate the Return of Title IV Funds.
- The university will utilize the data in banner as the official documentation of the last date of attendance and utilize the R2T4 module in banner finance/student to electronically calculate all returns.



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**FINDING: 2011-02 Ineligible TEACH Grant Recipient**

***Management Response and Corrective Action Plan:***

Management concurs. All future teach grant recipients will have a transcript attached to the teach agreement form prior to awarding the student. The financial aid office will review the transcript upon receipt while also reviewing the data in the banner system. By doing this we will make sure that all awards are accurate based on eligibility.

- The financial aid team has reviewed all teach grant recipients for the 2010-2011 aid year to assure accurate awards and confirm that eligibility requirements were met.
- The financial aid team will cancel the teach grant for the recipient in question and return the funds via the federal COD system.

Your continued cooperation through the resolution process is appreciated. Please contact Albert Tezeno at tezenoa@gram.edu or 318-274-6190 should you have any questions.

Sincerely,

Dr. Albert J. Tezeno, Director



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**Bobby Jindal**
GOVERNOR

**Bruce D. Greenstein**
SECRETARY

# State of Louisiana

## Department of Health and Hospitals
### Bureau of Health Services Financing

December 1, 2011

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Audit Finding: **Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers**

Dear Legislative Auditor Purpera:

In response to your office's finding titled "Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers (GNOCHC)", the Department of Health and Hospitals (DHH) has reviewed the 32 payments to the 17 providers referenced in the finding and we concur with the finding and recommendations from your office.

As a result of this finding, the Center for Health Care Innovation and Technology (Jen Steele, Program Manager) has been designated as the individual responsible for performing the identified corrective actions. The following are the correct actions that DHH will take as a result of this finding:

- For the providers identified as not having an application with an effective date of October 1, 2010, DHH will seek approval from the Centers for Medicare and Medicaid Services (CMS) for these providers to operate as a GNOCHC provider.
- For the provider enrollment forms that did not have a license number, for the provider types that are licensed by DHH we will add the license number to the provider enrollment form and include a copy of the license in the provider enrollment file.
- For the urgent sustainability payment amounts that were not properly calculated, these mathematical errors will be corrected when DHH reconciles the interim payment amounts against the actual encounter rate, targeted and incentive payments that would have been made to these GNOCHC providers.
- For the two providers that have left the program, it has yet to be determined if any funds are owed back to the State. If it is determined that these providers owe these funds, DHH will proceed with the appropriate legal actions to pursue the return of any overpaid funds.
- For the provider that did not submit the required quarterly report, DHH has already received this report.

The corrective action listed above is currently projected to be completed by March 31, 2012.

If you have any questions or need any additional information about this matter, please contact W. Jeff Reynolds, Deputy Medicaid Director at 225-342-6043 or by e-mail at jeff.reynolds@la.gov.

Sincerely,



Don Gregory
Medicaid Director

c: Jerry Phillips, Undersecretary
Carol H. Steckel, MPH, Director of Center for Health Care Innovation and Technology
W. Jeff Reynolds, Deputy Medicaid Director
Jen Steele, Program Manager

**Bobby Jindal**
GOVERNOR

**Bruce D. Greenstein**
SECRETARY

# State of Louisiana

## Department of Health and Hospitals
### Bureau of Health Services Financing

November 1, 2011

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Audit Finding: **Improper Payments to Non-Emergency Medical Transportation Service Provider**

Dear Legislative Auditor Purpera:

In response to your offices finding titled "Improper Payments to Non-Emergency Medical Transportation (NEMT)", the Bureau of Health Services Financing has reviewed the 82 claims referenced in the finding and we concur with the finding and recommendations from your office.

As a result of this finding, the Rate and Audit Section (Randy Davidson, Section Chief) within the Bureau of Health Services Financing is reviewing the NEMT policies and regulations to determine if any updates or changes are warranted. The Rate and Audit Section will also be holding stakeholder meetings with providers in the next few months and will remind the providers of the importance of proper documentation and that only appropriate claims are to be submitted for reimbursement. This corrective action will be completed by March 31, 2012.

The Bureau of Health Services Financing will also perform the necessary steps to repay the $1,961 of questioned Federal Funds to the Centers for Medicare & Medicaid Services (CMS). This repayment will occur on the quarterly CMS-64 expenditure report and will occur as soon as the Federal Government assigns an audit number to this finding.

If you have any questions or need any additional information about this matter, please contact Jeff Reynolds, Deputy Medicaid Director at 225-342-6043 or by e-mail at jeff.reynolds@la.gov.

Sincerely,

Don Gregory
Medicaid Director

c: Jerry Phillips, Undersecretary
Jeff Reynolds, Deputy Medicaid Director
Randy Davidson, Section Chief

BOBBY JINDAL
GOVERNOR

# State of Louisiana
## Governor's Office of Homeland Security and Emergency Preparedness

KEVIN DAVIS
DIRECTOR

February 17, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Response to Audit Finding in the Single Audit for the Fiscal Year Ended June 30, 2011: Deficiencies in Site Visit Monitoring

Dear Mr. Purpera:

I received your letter dated February 8, 2012 informing me of the finding for the audit of Fiscal Year Ended June 30, 2011: Deficiencies in Site Visit Monitoring.

I concur with the finding and recommendation.

Corrective Action:

- GOHSEP is revising the spreadsheet and procedures used to determine which subrecipients need site visits. The new spreadsheet will be checked before and after the subrecipient data is entered to ensure there are no formula errors and the data is complete and accurate.
- GOHSEP has revised its site visit program to include verification of all applicable matching and procurement, suspension, and debarment requirements. The revised program is now being used.

If you have any questions or need further assistance, please contact our Internal Auditor, Donnie Ladatto at (225) 922-1479.

Sincerely,

Kevin Davis



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BOBBY JINDAL
GOVERNOR

# State of Louisiana
## Governor's Office of Homeland Security and Emergency Preparedness

KEVIN DAVIS
DIRECTOR

February 17, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Response to Audit Finding in the Single Audit for the Fiscal Year Ended June 30, 2011: Duplicate Payment in the Public Assistance Program

Dear Mr. Purpera:

I received your letter dated February 8, 2012 informing me of the finding for the audit of Fiscal Year Ended June 30, 2011: Duplicate Payment in the Public Assistance Program.

I concur in part with the finding and recommendation. GOHSEP utilizes payment information in the Statewide Accounting System (ISIS) to determine if (track) payments have been made to Public Assistance applicants for disasters that occurred prior to August 2005. Payments are traced from ISIS to information in the applicant's file to prevent duplication of payment for the same expenses. However, in this case, the procedure was not performed correctly and a duplicate payment was made.

Corrective Action:

- GOHSEP is working with the applicant to recover the funds.
- GOHSEP procedures for making payments to Public Assistance applicants have been amended to emphasize using ISIS to track payments for expenses on disasters that occurred prior to August 2005. The revised procedures have been distributed to the staff that processes payments.

If you have any questions or need further assistance, please contact our Internal Auditor, Donnie Ladatto at (225) 922-1479.

Sincerely,

Kevin Davis



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BOBBY JINDAL
GOVERNOR

# State of Louisiana

Governor's Office of Homeland Security
and
Emergency Preparedness

KEVIN DAVIS
DIRECTOR

March 8, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Response to Audit Finding in the Single Audit for the Fiscal Year Ended June 30, 2011: Inadequate Monitoring of Hazard Mitigation Payments

Dear Mr. Purpera:

I received your letter dated February 23, 2012 informing me of the finding for the audit of Fiscal Year Ended June 30, 2011: Inadequate Monitoring of Hazard Mitigation Payments.

GOHSEP does not concur with the finding that its monitoring of the hazard mitigation payments is inadequate. GOHSEP's policy is to review all documentation submitted by OCD to ensure that the federal award is documented and was used for authorized purposes prior to releasing the final payment to OCD.

The alteration of procedures was made at the request of OCD in order to ensure payments to homeowners were not delayed while OCD transitioned their grants management system. The auditors were informed of the alternate procedures and the period of time they were in place. As planned, GOHSEP is currently working through all payments made during this time period with OCD to ensure that any deficiencies in documentation are addressed.

GOHSEP notified OCD of the questioned cost found in the post payment review process. If GOHSEP determines that OCD is unable to validate the questioned costs, GOHSEP will require that the funds be returned.

The OCD timelines related to homeowner submission of documentation and completion of projects serve as benchmarks to measure progress. However, regardless of homeowner compliance with OCD timelines, if a completed project meets the HM Program eligibility, compliance, and supporting documentation requirements the homeowner is reimbursed to the extent allowable.

GOHSEP's responsibility under the federal programmatic requirements is to monitor and ensure that all grant activities are complete and that the funds are expended within the Period of Performance as established by the federal regulations. GOHSEP will monitor completion of the Period of Performance established by the federal regulations.

Although GOHSEP acknowledges that it did not have cancelled checks for 2 of the payments within the time period established by OCD, the OCD time period is internal to the OCD program and not required by the federal programmatic requirements. GOHSEP's procedures do require complete documentation, to include cancelled checks, by the close of the project at the end of the Period of Performance. GOHSEP's current process is to identify missing documentation as soon as possible/practical in the process and to work with OCD to correct any deficiencies prior to close out of the project.

In conclusion, GOHSEP policies and procedures are designed to ensure only eligible homeowners are paid eligible, reasonable, and documented costs of hazard mitigation projects within the limits established in the program. Where we have become aware of errors either by our own Quality Assurance/Quality Control measures or by the Legislative Auditor, we have taken corrective action in the form of re-emphasizing these procedures to our staff and correcting the error. If correcting an error necessitates an action to recoup money from a homeowner GOHSEP will initiate recoupment.

If you have any questions or need further assistance, please contact our Internal Auditor, Donnie Ladatto at (225) 922-1479.

Sincerely,

Kevin Davis

KCD: DL: wb

BOBBY JINDAL
GOVERNOR

# State of Louisiana

## Governor's Office of Homeland Security and Emergency Preparedness

KEVIN DAVIS
DIRECTOR

February 10, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Response to Audit Finding in the Single Audit for the Fiscal Year Ended June 30, 2011: Inadequate Reconciliation between ISIS and LaPA

Dear Mr. Purpera:

I received your letter dated January 27, 2012 informing me of the finding for the audit of Fiscal Year Ended June 30, 2011: Inadequate Reconciliation between ISIS and LaPA.

I concur with the finding and recommendation. Reconciliations of payment information between the state's accounting system (ISIS) and the grant management database (LaPA) were performed. However, the process was time-intensive and the required corrective actions were not completed timely in all cases.

GOHSEP is updating the reconciliation process to provide for a more efficient reconciliation that allows for sufficient time to research and resolve variances. Additionally, a process for reconciling GOHSEP project financial activity will be developed and implemented. GOHSEP has recouped the duplicate payment that was discovered in the reconciliation process.

If you have any questions or need further assistance, please contact Casey Tingle, Director of Finance at (225) 925-1800 or our Internal Auditor, Donnie Ladatto at (225) 922-1479.

Sincerely,

Kevin Davis

KD:DL:wb



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BOBBY JINDAL
GOVERNOR

# State of Louisiana
## Governor's Office of Homeland Security and Emergency Preparedness

KEVIN DAVIS
DIRECTOR

January 12, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Response to Audit Finding in the Single Audit for the Fiscal Year Ended June 30, 2011: No Procedures for Ensuring Validity of DUNS Number on Subrecipient Applications

Dear Mr. Purpera:

I received your letter dated December 21, 2011 informing me of the finding for the Audit of Fiscal Year Ended June 30, 2011: No Procedures for Ensuring Validity of DUNS Number on Subrecipient Applications.

I concur with the finding and recommendation. However, I do not think an award would be denied or subsequently revoked because of an error in the applicant's DUNS number. In the case of Stafford Act grants, the Federal Emergency Management Agency (FEMA) makes the determination of eligibility of a subrecipient or subgrantee. If a Request For Public Assistance requires updating to correct an error and/or update information, FEMA's procedure is to simply require an administrative correction to the grant application. In the case of Hazard Mitigation grants, GOHSEP determines eligibility and requires the application be updated when necessary.

Corrective Action to resolve the finding has been taken. The application review procedures for the Public Assistance and Hazard Mitigation Grant programs have been revised to include a step to confirm the DUNS number provided by the applicant. The revised procedures have been distributed to the staff that performs the application review.

If you have any questions or need further assistance, please contact me at (225) 925-7345 or our Internal Auditor, Donnie Ladatto at (225) 922-1479.

Sincerely,

Kevin Davis

BOBBY JINDAL, Governor
MARY L. LIVERS, Ph.D., MSW, Deputy Secretary

Office of Juvenile Justice

February 17, 2012

Daryl G. Purpera
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Thank you for allowing us the opportunity to respond to your letter dated February 8, 2012, addressing the audit compliance report conducted by your office on the lack of controls regarding procurement, suspension, and debarment.

As a non-federal agency, Office of Juvenile Justice has created a Contracts Management policy that includes a procedure to verify eligibility status of lower tier, non-federal entities entering into covered transactions expected to equal or exceed $25,000. Before contract creation, all entities shall be verified via the Excluded Parties List System (EPLS), therefore greatly reducing the risk that OJJ could contract with entities that have been suspended or debarred by the federal government. This procedure will also be done on a monthly basis to ensure that vendors of executed contracts remain eligible.

The agency appreciates the feedback and recommendations provided by your audit staff. We concur with the findings included in the audit document, and appreciate the opportunity to improve our agency. As of February 22, 2012, the new policy shall be approved and entered into OJJ Policy database for use statewide. If you have any further questions, please contact me at 225-287-7900.

Sincerely,

Mary L. Livers, Ph.D.
Deputy Secretary

MLL:cfp

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*Demetrius D. Sumner, Student*

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May 11, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

We concur with your finding titled, "Inadequate Controls Over Subrecipient Monitoring". The criteria for the first part of the finding, OMB Circular A-133, Subpart D, Section 400 (d) (4), requires pass-through entities to ensure subrecipients expending $500,000 or more in federal awards during the subrecipient's fiscal year have a single audit and the required audits are completed within nine months of the end of the subrecipient's audit period. In response to this part of the finding, our corrective action plan includes procedures to:

1. identify all subrecipients to whom the Board of Regents passes through federal award funds;

2. contact these subrecipients within the six months following the close of their fiscal year to request a copy of their single audit;

3. review the single audits received and evaluate the impact that any finding contained therein may have on the federal pass through awards from the Board of Regents; and

4. maintain a computer file that records the dates these procedures were accomplished and the results of our evaluation of findings contained in the single audits.

We plan to develop the aforementioned computer file before May 31, 2011 and will begin implementing the other procedures of our corrective action plan immediately. See attachment included.

The criteria for the second part of the finding, OMB Circular A-133, Subpart D, Section 400 (d) (1) requires pass-through entities inform the subrecipient of the CFDA title and CFDA number of the federal grant award passed through. Our corrective action plan for this part of the finding includes procedures as follows:



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1. develop a letter to that informs recipients of federal awards of our responsibilities as a pass-through entity as detailed in OMB Circular A-133, Subpart D, Section 400 (d);

2. have the applicable grant administrative employee include information in the letter as required by OMB Circular A-133, Subpart D, Section 400 (d) (1) and (2);

3. include the letter as an attachment to the award contract and request the subrecipient's management sign a second copy of the letter to acknowledge their understanding of the requirement; and

4. retain a copy of the signed letter on file with the contract in the Contract and Administrative Coordinator's office.

We plan to have the letter developed prior to June 30, 2011 and will begin implementing the other procedures of our corrective action plan immediately thereafter. The contact person for our corrective action plan is our Audit Director, Chris Dalton. You can contact Mr. Dalton at 342-4253 should you have any questions regarding our response.

Sincerely,



Todd Barre
Deputy Commissioner for Finance and Administration

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May 11, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

We concur with your finding titled, "Inappropriate Spending of Federal Grant Award". Following the issuance of the Tulane University Internal Audit report related to the theft of Community Development Block Grant (CFDA 14.228) funds, the University deducted the amount of misappropriated funds, $29,518, from its next reimbursement request. Therefore, the reported expenditures for the grant award do not include any unallowable costs.

In response to our request, the Director of Sponsored Projects Administration, Kathleen Kozar, in a letter dated January 6, 2011 described the procedures the University has implemented in response to the fraud. These procedures include a segregation of duties such that a different employee or employees are responsible for authorizing purchases; using the University purchase card to make purchases; reconciling purchase card transactions to information in PaymentNet, the University's purchase card system; and reconciling purchase card transactions to TAMS, the University's ledger system.

Our corrective action plan, which will become a part of our monitoring procedures, will be the review of the University's purchase card procedures to ensure the procedures are adequate and working. If the problems are found for the procedures, we will respond accordingly. Our reviews will begin immediately and continue for the duration of the grant award and grant close-out period. The contact person for our corrective action plan is our Audit Director, Chris Dalton. You can contact Mr. Dalton at 342-4253 should you have any questions regarding our response.

Sincerely,

Todd Barre
Deputy Commissioner for Finance and Administration



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**MICHAEL TAYLOR**
**EXECUTIVE DIRECTOR**

**RAYMOND ALLEN**
**DEPUTY EXECUTIVE DIRECTOR**

March 15, 2012

Daryl G Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Unallowable Disposition Costs

Dear Mr. Purpera:

The Road Home Corporation d/b/a Louisiana Land Trust (LLT) wants to thank the Louisiana Legislative Auditors (LLA) for its participation in the Single Audit of Louisiana as it relates to LLT.

During the review, the LLA identified that LLT paid for slab demolition inspections on non-LLT owned properties in St. Bernard Parish and reimbursed the parish for other unsupported expenses using Louisiana's Disaster Community Development Block Grants Program funds. The results in questioned costs totaling $45,721, which if disallowed, may need to be returned to the federal grantor.

LLT concurs in part with the LLA's finding. We acknowledge that the LLT engaged the Louisiana Legislative auditor Recovery Assistance Services (RAS) to perform agreed-upon procedures to analyze the contractor invoices in question. We also acknowledge that LLT reimbursed the parish for services before the completion of the review by the RAS which was an agreed process from the inception of the work. However, the LLT and RAS are still in the process of reviewing new documentation to support unresolved amounts identified by the RAS. In addition, new invoices totaling $33,427.42 have been received and will be applied to any unresolved amounts before any new disbursements will be made to the parish.

We currently believe that all invoices have now been submitted and once the RAS has completed its review, if any funds are stilled unresolved a new demand letter will be submitted to the parish for reimbursement to LLT. We further believe that any demand letters will be paid by the parish as agreed to in the Cooperative Endeavor Agreement effective February 2008 (section 31 "Reimbursement Provisions").

In conclusion, LLT has taken the LLA's report seriously and will continue to work with the RAS group to clear any outstanding balances owed and to ensure compliance with A-133.

Sincerely,

Edwin K Legnon
Chief Financial Officer

cc: Michael B. Taylor, Executive Director

LOUISIANA LAND TRUST

MICHAEL TAYLOR
EXECUTIVE DIRECTOR

RAYMOND ALLEN
DEPUTY EXECUTIVE DIRECTOR

March 15, 2012

Daryl G Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Property Maintenance

Dear Mr. Purpera:

The Road Home Corporation d/b/a Louisiana Land Trust (LLT) wants to thank the Louisiana Legislative Auditors (LLA) for its participation in the Single Audit of Louisiana as it relates to LLT.

During the review, the LLA identified that LLT continued routine maintenance and inspections on properties after they were sold to an end user or transferred to parish governments in violation of federal regulations or grant agreements. The results in questioned cost totaling $9,737, which if disallowed, may need to be returned to Louisiana's Disaster Community Development Block Grant Program.

LLT concurs with the LLA's finding. We acknowledge that in some cases LLT, through its contractor, continued to inspect and maintain properties beyond the 18 month timeframe sited in the Cooperative Endeavor Agreement (CEA) between the parish, LLT and the Division of Administration, Office of Community Development (OCD). One reason LLT continued to provide the maintenance beyond the 18 months was to ensure properties transferred to the parish would not become blighted since the parishes were not prepared to begin maintaining the properties.

Also, Action Plan Amendment 20 (First Allocation) and Amendment #7 (Second Allocation) expressly recognized that property maintenance is an eligible disposition cost "until final disposition occurs".

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Therefore, until "final disposition" to a third party (i.e., as long as LLT or the parish still controls the property), maintenance beyond 18 months is a program eligible expenditure, payable as a disposition cost.

Ultimately, maintenance beyond the 18 months should be managed by the parishes. LLT has discontinued the maintenance of all properties transferred to a parish beyond the 18 month period, and we have improved management information reporting to monitor the time threshold more accurately.

For properties transferred to end users, LLT acknowledges that it did not discontinue maintenance until the "Closing Completed and Accepted" date. This is the date that indicates when LLT completes its closing process. This date is normally after the "Closing Date" due to the schedule of activities that follow including recordation and updating the title. At anytime during these processes, the transfer could be voided. Also, LLT choose to use the later date to avoid the risk of non-compliance with parish code enforcement resulting from properties not being maintained until the closing process had been completed.

LLT has already initiated a manual process where its closing agent will notify LLT when a closing is scheduled. Currently, closings are scheduled between one to thirty days in advance. LLT will then notify its maintenance vendor to discontinue maintenance immediately if the closing date is scheduled within a seven day period or within one week prior to the scheduled closing date if the scheduled closing is beyond a seven day period. Currently this will remain as a manual control, but LLT will work with its database vendor in an attempt to formalize this "Scheduled Closing Date" in order to avoid the inherent risk of mistake that come with a manual process.

LLT would like to point out that the process described above should eliminate the occurrence that the LLA has reported, however due to the reduction in schedule maintenance cycles, should a property not close on its scheduled date, LLT runs a greater risk of non-compliance with parish code enforcement, and increases the likelihood of blighting conditions in neighborhoods that the program is intended to help.

In conclusion, LLT has already implemented corrective actions described above. Edwin Legnon, Chief Financial Officer is responsible for the implementation and continued monitoring of the corrective actions.

Sincerely,

Edwin K Legnon
Chief Financial Officer

cc: Michael B. Taylor, Executive Director

LOUISIANA WORKFORCE COMMISSION

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**Bobby Jindal**, Governor
**Curt Eysink**, Executive Director

**Office of the Executive Director**

December 9, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Baton, Rouge, LA 70804

Dear Mr. Purpera:

In response to the audit finding agency regarding inaccurate federal reporting of Community Services Block Grant (CSBG) American Recovery and Reinvestment Act (ARRA) funds, the agency concurs with the finding. Program management erroneously interpreted the federal reporting requirements and failed to discover and correct the error.

The grant was closed out on December 31, 2010, and the final reports cannot be amended. Therefore, there are no further corrective actions the LWC can take regarding this finding. For additional information contact Bryan Moore, OWD Director 225.342.2679.

Sincerely,

Curt Eysink
Executive Director

LOUISIANA WORKFORCE COMMISSION

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**Bobby Jindal**, Governor
**Curt Eysink**, Executive Director

**Office of the Executive Director**

December 1, 2011

Daryl G. Purpera, CPA, CPE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

In response to the audit finding regarding inaccurate federal reporting, the agency concurs with the finding. The cumulative activity on the report for the quarter ending March 31, 2011 was not updated.

This same error occurred on the report for the quarter ending March 31, 2010. During the audit resolution process with the United States Department of Labor's Grant Officer for the finding regarding this error, LWC called the 2011 error to USDOL's attention. The following is an excerpt from the final determination issued by USDOL regarding the audit finding for the error in 2010.

*"...it [LWC] recently discovered that a subsequent report was submitted with errors [for the quarter ending March 31, 2011] and neither the LWC nor the USDOL detected the error. Therefore, out of abundance of caution, LWC has added another layer of redundancy in the approval process to make every reasonable attempt to catch errors on the Final ARRA report. An additional staff person, other than the originator of the report and subsequent reviewer, will re-review the completed report extracted from the on-line federal reporting system during the Prime Recipient Review Period. ETA [USDOL Employment and Training Administration] staff reviewed the documentation submitted by the LWC and determined it was adequate to resolve the finding. The LWC has taken steps to strengthen its procedures to ensure that the Federal reports are properly prepared and reviewed."*

The ARRA funds have been expended and the Final Report has been submitted without errors. Therefore, there are no further corrective actions the LWC can take regarding this finding.

For additional information, please contact Renee Ellender Roberie at (225) 342-3110.

Sincerely,

Curt Eysink
Executive Director

CE:RER:mdp

LOUISIANA WORKFORCE COMMISSION

1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

**Bobby Jindal**, Governor
**Curt Eysink**, Executive Director

**Office of the Executive Director**

December 1, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

In response to the audit finding regarding inadequate monitoring of subrecipient findings, the agency concurs with the finding. LWC has not established a reliable system to ensure that internal monitoring reports issued by the OWD Compliance Division are adequately resolved.

LWC had developed a corrective action plan to provide for adequate follow-up. However, the LWC did not fully implement that plan. An audit resolution policy shall be implemented within 45 days of this response and existing and future monitoring findings will be addressed in a timely manner. The responsibility for implementation is now a single point of accountability, the OWD director.

For additional information contact Bryan Moore, OWD Director, at (225) 342-2679.

Sincerely,

Curt Eysink
Executive Director

CE:RER:mdp

LOUISIANA WORKFORCE COMMISSION

1001 North 23rd Street
Post Office Box 94094

(O) 225-342-3001
(F) 225-342-3778

**Bobby Jindal**, Governor

**Office of the Executive Director**

December 9, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70801

Dear Mr. Purpera:

In response to the audit finding regarding noncompliance with record retention policy, the agency concurs with the finding. This finding involves records received via magnetic media disks. The LWC will cease to accept magnetic media disks during the first quarter of 2012.

All employers will be notified regarding the elimination of magnetic media in the fourth quarter wage and tax notices scheduled to be sent out later this month. Magnetic media will be accepted and processed by CPU staff for the fourth quarter of 2011. Starting in January of 2012, magnetic media disks will be returned to the employer or agent with a reminder that disks are no longer accepted. Instructions and technical assistance will be provided on new online wage reporting capabilities and filing requirements (i.e. accepted file formats).

For additional information contact Ashley Ford, 225.326.6970.

Sincerely,

Curt Eysink
Executive Director

BOBBY JINDAL
GOVERNOR

SCOTT A. ANGELLE
SECRETARY

# State of Louisiana

## DEPARTMENT OF NATURAL RESOURCES
## OFFICE OF MANAGEMENT AND FINANCE

March 15, 2012

Mr. Daryl G. Purpera
Legislative Auditor
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Inaccurate Federal Performance Reports

Dear Mr. Purpera:

The Department of Natural Resources partially concurs with the finding. Inaccurate data was initially reported; however, DNR Management addressed the reporting accuracy issues prior to the end of the fiscal year being audited.

Our reporting control procedures, implemented during the close of Fiscal Year 2010-11, include independent verification by DNR's ARRA Monitoring & Verification Financial Auditor of the initial quarterly reported amounts. Due to this control (and noted in the finding), the cumulative expenditures were updated and corrected each quarter. As an additional control, DNR Management will also review the Federal Performance Reports, prior to the final submission of the reports, and will verify that the reports are submitted in a timely manner. Paula Ridgeway, State Energy Program Manager, is responsible for this corrective action.

DNR Management remains committed to submitting, in a timely manner, quarterly performance reports that accurately reflect the actual grant expenditures incurred. Unfortunately, it was not possible to completely correct the report for marketing in the last quarter of the fiscal year, as cumulative totals had not reached the appropriate level and the Department was not aware it could report negative values.

If additional information is needed, please do not hesitate to call me at 342-4534.

Sincerely,

Robert D. Harper

Undersecretary

RDH/mh

(FILE:ACCOUNT/AUDITFINDING-REPORTS11)

BOBBY JINDAL
GOVERNOR

SCOTT A. ANGELLE
SECRETARY

# State of Louisiana

## DEPARTMENT OF NATURAL RESOURCES
## OFFICE OF MANAGEMENT AND FINANCE

February 14, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Inadequate Controls over the Compilation of the Schedule of Expenditures of Federal Awards (SEFA)

Dear Mr. Purpera:

The Department of Natural Resources concurs with your findings and we understand the importance of ensuring these errors do not occur in the future. Procedures have been revised to include current instructions obtained from OSRAP and OMB Circulars, and managers will get updates to regulations governing federal reporting and they will incorporate changes into procedures. Each agency's report will be assigned to a separate accountant allowing managers to assist and perform on-going reviews. The Department will also utilize worksheets to assist the accountants in capturing the correct information to be reported from the ISIS Bundle reports. Furthermore, revenue and expenditures will be reconciled to the ISIS reports quarterly. Finally, we will create a schedule of due dates for all parts of the annual fiscal report to allow for adequate time to review each section by supervisors and to make corrections as needed.

All necessary procedures, worksheets and schedules have been developed and they will be disseminated and discussed with appropriate staff by March 1, 2012. The personal contact for responsibility for this is Gwendolyn Thomas, Fiscal Officer.

Sincerely,

Robert D. Harper
Undersecretary

RDH/mh

BOBBY JINDAL
GOVERNOR

SCOTT A. ANGELLE
SECRETARY

# State of Louisiana

## DEPARTMENT OF NATURAL RESOURCES
## OFFICE OF MANAGEMENT AND FINANCE

March 15, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Noncompliance with Allowable Cost Principles

Dear Mr. Purpera:

The Department of Natural Resources concurs with this finding. Department staff was not aware that rent was included in the central service allocation plan and therefore could not be charged directly to the grant. Indirect cost procedures have been modified to exclude rent calculations when rent is charged to a grant as a direct cost. Gwendolyn Thomas, Fiscal Officer, is responsible for this corrective action.

Regarding payroll documentation, in the past the section had only one grant funding source and was not aware that salary expenses could not be prorated between the old grant funding source and the new ARRA program. Effective with the pay period beginning February 20, 2012, certification requirements will be in place to address this problem. Paula Ridgeway, Federal Energy Manager, is responsible for this corrective action.

Sincerely,

Robert D. Harper
Undersecretary

RDH/mh

(FILE:ACCOUNTING:AUDITFINDING11-2)

BOBBY JINDAL
GOVERNOR

SCOTT A. ANGELLE
SECRETARY

# State of Louisiana

## DEPARTMENT OF NATURAL RESOURCES
## OFFICE OF MANAGEMENT AND FINANCE

March 15, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Noncompliance with Sub-Recipient Monitoring Compliance Requirement

Dear Mr. Purpera:

The Department of Natural Resources concurs with this finding. Appropriate staff have been instructed to properly identify the titles of and assign the CFDA number at the time of the sub-awards. Furthermore, all agreements with sub-recipients of amounts over $500,000 have been amended to include the audit requirements of OMB CircularA-133, and procedures are in place to review these audits to determine whether corrective action is needed. Finally, the practice of advancing funding without documentation that expenditures will be made in a timely manner has ceased.

As of today, all advanced payments have either been returned or the recipients have provided documentation which verifies the eligibility and appropriateness of the expenditure of the advances. Procedures are now in place that prohibit advances without commitments of timely expenditure and specific follow-up monitoring. Paula Ridgeway, Federal Energy Manager, is responsible for this corrective action.

Sincerely,

Robert D. Harper
Undersecretary

RDH/mh

(FILE:ACCOUNT:AUDITFINDING-MONITORING11)

NORTHEAST LOUISIANA
TECHNICAL COLLEGE

**Dr. Luke Robins**
**Interim Regional Director**

**NORTHEAST LOUISIANA**
**TECHNICAL COLLEGE**
**CAMPUSES**

**Bastrop Campus**
**Bastrop Airport Extension**

**Delta Ouachita Campus**
**West Monroe**

**North Central Campus**
**Farmerville**

**Northeast Campus**
**Winnsboro**

**Ruston Campus**

# NORTHEAST LOUISIANA TECHNICAL COLLEGE

**DELTA OUACHITA CAMPUS**
**609 Vocational Parkway**
**West Monroe, Louisiana 71292**

Phone 318-397-6100
Fax 318-397-6106

October 24, 2011

Mr. Daryl G. Purpera, CPA, CFE, Legislative Auditor
Louisiana Legislative Auditor's Office
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Reportable Audit Findings for Northeast Louisiana Technical College -
- Return of Federal PELL Grant Program funds to the U.S. Department of Education within allowable timeframe

Dear Mr. Purpera:

As requested, please find the official response regarding the reportable audit finding of Northeast Louisiana Technical College.

According to the findings outlined in Ms. Barbara Clements' letter dated October 17, 2011, the college concurs that the findings are correct.

Northeast Louisiana Technical College will implement the following corrective action plan:

| Contact Person | Corrective Action | Anticipated Completion Date |
|---|---|---|
| DeAnne Kiper | Adoption, distribution, and on-going training of the NELTC Financial Aid Handbook, effective for the 11-12 year. This handbook establishes policies for the PELL process and returns to Title IV. | Fall Semester, 2011 |
| | With the completion of the PPA between NELTC and the Department of Education, the Lead Financial Aid Officer will have access which allows complete oversight of the PELL processes of the college. Return of Title IV funds and reconciliations will be centralized which will allow better control and oversight. | Fall Semester, 2011 |
| | Professional Development will be attended by college Financial Aid Officers to strengthen and expand knowledge of federal regulations regarding return to Title IV. | October, 2011 |
| DeAnne Kiper<br>Margie Mixon<br>Dana Iliff | With the retirement of one of the college's financial aid officers and due to errors made in return to Title IV, the college has reviewed staffing in the financial aid offices and is in the process of recruiting additional employees in support of financial aid activities. | December, 2011 |

Sincerely,

Dr. Luke Robins
Interim Regional Director

C Margie Brown, CFO
DeAnne Kiper

**Northeast Louisiana Technical College is an Equal Opportunity College**

**Bobby Jindal**
GOVERNOR

**Bruce D. Greenstein**
SECRETARY

# State of Louisiana

## Department of Health and Hospitals
### Office of Public Health

December 6, 2011

Daryl G. Purpera, CPA, CFE,
Legislative Auditor
2400 Veterans Memorial Blvd. Ste. 260
Kenner, LA. 70062

**RE: Office of Public Health**
**Controlled Weaknesses over Equipment**

Dear Mr. Purpera:

Please consider this as an official response to your request pertaining to the finding of controlled weaknesses over equipment as follows:

**Findings:**

The Office of Public Health (OPH) did not properly identify and record equipment purchased with federal funds. Tests of equipment for the Special Supplemental Nutrition Program for Woman, Infants, and Children (WIC) Program (CFDA 10.557) revealed deficiencies.

**Corrective Action(s)**

OSS has implemented a system of checks and balances which includes adding another person to review the information that is entered on each asset in an attempt to prevent inaccurate identification and valuation.

OSS concurs with the recommendations proffered by the Legislative Auditors. The corrective action set forth will be an ongoing process.

Contact persons responsible for the corrective action plan are as follows:

Cabrenia M. Thomas
Administrative Program Manager II
(225) 342-8923

Rick Davis
Administrative Program Manager I
(225) 342-2826

Regards,

John Thomas "J. T." Lane
Assistant Secretary

Center For Administrative & Technical Support • Operations & Support Services
628 N. 4th STREET, 5th FLOOR - BIN #3 • BATON ROUGE, LOUISIANA 70802
*PHONE #: 225-342-8923 • FAX #: 225-342-2824*
**"AN EQUAL OPPORTUNITY EMPLOYER"**

**Bobby Jindal**
GOVERNOR

**Bruce D. Greenstein**
SECRETARY

# State of Louisiana

## Department of Health and Hospitals
### Center for Preventive Health

December 9, 2011

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA

Dear Mr. Purpera,

This letter is in response to the findings in the audit conducted in Office of Public Health, Nutrition Services June through August, 2011.

**Finding:** Noncompliance to WIC Program Requirements

**Response:** Nutrition Services concurs with the identified deficiencies. The full explanation follows.

**OPH does not reconcile its records to issued Food Instruments (FIs) and Cash Value Vouchers (CVVs) on a one to one basis.**

**Explanation:** Nutrition Services concurs that complete one to one reconciliation of FIs and CVVs is not being achieved through the web based application (PHAME) used to certify WIC Participants and print FIs/CVVs. It is our opinion that this process is partially being conducted and the WIC program is underway to have the full process implemented. The following describes the current processes in place to conduct one to one reconciliation of food instruments.

- WICFIN1010-This report provides a summary of FI issuance and redemption for a given month. The PHAME system generates this report on a monthly basis.
- WICINT1002-This report identifies every food instrument that was voided during a given month. This report is also generated on a monthly basis.
- Flow chart showing the process of matching redemption records to enrollment data that is conducted by the contracted banking system, Solutran.

The final part of the one to one reconciliation process that was not being completed is a manual process involving investigation and analysis of paid errors (exceptions). Since the audit, the Louisiana WIC program has been able to fill a critical position within the State Agency and supplement with additional student workers to go back and conduct the analysis of the paid errors/exceptions. While this process is not yet completed, it is well underway.

According to the requirements of 7 CFR 246.12 (q), the State Agency must ensure that the computer application meets the requirements for a WIC Information system in the Functional Requirements Document Version 2008 2.0 Section 3 Food Benefit Redemption, Settlement and Reconciliation, specifically section 3.5.2. The State agency must account for the disposition of all food instruments as either issued or voided, and as either redeemed or

unredeemed. Redeemed food instruments must be identified as validly issued, lost, stolen, expired, duplicate or not matching valid enrollment and issuance records. It is our belief that WICFIN 1010 meets the requirements of identifying disposition of food instruments issued, redeemed and unredeemed. WICFIN1002 meets the requirements of identifying food instruments that have been voided and the reasons for voiding such as lost, stolen, un-redeemed, printer problems, etc.

**OPH has not billed above 50% vendors for excess charges since 2009**

**Explanation:** The cost neutrality report that should be generated by the Statistical Analysis System has not yet been modified to include the new food items added as a result of the USDA food rule. Many factors have contributed to the delay, primarily, lack of staffing and resources within the department. However, Nutrition Services will contact DHH-IT and request the ability to run this quarterly report by January 1, 2012. Nutrition Services will go back to re-execute the reports since 2009 and bill the above 50% vendors for excessive charges accordingly. The report will then be executed on a scheduled, quarterly basis.

**OPH did not conduct all the fiscal year 2011 quarterly statewide cost neutrality assessments. The only cost neutrality assessment was completed for the period October 1, 2010 through December 31, 2010.**

**Explanation:** This is a report that was set up to generate on a quarterly basis automatically. The report has failed to run for the past 3 quarters. Since USDA requires that the State Agency submit the results of the analysis for the fourth quarter only, it was not a report being monitored on a quarterly basis. The WIC Vendor Manager will contact DHH-IT to re-establish the schedule of reports generated. This will be monitored during the year to ensure it is running and the analysis is conducted on schedule. Anticipate this will be available in January 2012.

Nutrition Services Chief, Denise Harris (225-342-8064) is the contact persons responsible for these corrective actions.

Sincerely,

John Thomas "J. T." Lane
Assistant Secretary

**Bobby Jindal**
GOVERNOR

**Bruce D. Greenstein**
SECRETARY

# State of Louisiana

Department of Health and Hospitals
Center for Environmental Health Services - DWRLF

February 13, 2012

Mr. Daryl G. Pupera, CPA, Legislative Auditor
1600 North Third St.
P.O. Box 94397
Baton Rouge, LA 70804-94397

Dear Mr. Pupera:

The Louisiana Department of Health and Hospitals (DHH), Office of Public Health's (OPH) Drinking Water Revolving Loan Fund Program (DWRLF) has prepared this official response to the reported finding of "Non-compliance with Sub-recipient Monitoring Requirements" that was discovered in the process of our fiscal year 2010 legislative audit. The Louisiana DWRLF concurs with the finding by the legislative auditor's office that occurred due to an increased workload and program staffing limitations. The DWRLF Program Manager Jennifer Meyer along with Capacity Coordinator Larry Andrews has created a corrective action plan to comply with Office of Management and Budget Circular A-133. Listed below are details of the plan:

- DWRLF management will place an increased emphasis on receiving and reviewing audit reports in a timely manner to ensure compliance with program requirements and fund policies.
- DWRLF will establish procedures to ensure that audit reports are received and reviewed in a timely manner when personnel changes occur.
- DWRLF personnel will follow up any significant deficiencies and weaknesses identified in the audit reports of current sub-recipients within six months of receiving the report.
- Also, future sub-recipient loan agreements will be written to reflect the allowable follow up period of nine months by Circular A-133 instead of the current program timeframe of six months. This extra time should assist DWRLF personnel in ensuring compliance with program requirements.
- When sub-recipient audit reports are not received by their due dates the DWRLF will begin sending follow up letters in a timely manner (monthly). DWRLF personnel will also obtain sufficient documentation of correspondence with our sub-recipients pertaining to their timely submittal of their audit reports.

Management and staff of the DWRLF will work vigorously to see this finding corrected and will have procedures in place by an anticipated date of April 1, 2012. Thank you for your attention and continuing cooperation with this matter. If you have any questions or comments, please feel free to contact me or my staff at (225) 342-8355.

Sincerely,

Jennifer Meyer, Manager
Drinking Water Revolving Loan Fund

cc: Joel McKenzie, Loan Coordinator, DWRLF

Bienville Building • P.O. Box 4489 • Baton Rouge, Louisiana 70821-4489
Phone #: 225/342-8355 • Fax #: 225/342-7894 • *www.dhh.louisiana.gov*
"An Equal Opportunity Employer"

Mr. Daryl G. Purpera
Legislative Auditor
1600 North Third Street
PO Box 94397
Baton Rouge, LA 70804-9397

December 16, 2011

Re: RSD's Official Response – Reportable Audit Finding – Inadequate Controls over Payroll

Dear Sir:

The Recovery School District (RSD) sincerely appreciates to respond to the audit finding relating to inadequate controls over payroll.

TEST OF SEPARATION DATE

- The RSD concurs with the finding and agrees that separations continue to be an area that requires monitoring and systems in place to prevent late separations. Since the Human Resources Department is not always notified immediately when a staff member resigns at the school level two processes have been implemented. To tighten controls, principals will be required to submit a bi-weekly update roster of all school staff which will to be used to compare to current staff reports to be run by HR bi-weekly. We concur with the finding that late separations can result in overpayments and continue to ask supervisors to provide HR with notifications of separations.
- The RSD in fiscal year 2011 had total payroll expense of over $90,000,000. You identified overpayments of $8,507. However your report does not reflect that of this overpayment amount, the RSD has recouped about $6,000 from these employees.

TEST OF EMPLOYEE TIME SHEETS

- We take exception to the finding that five employees did not have time sheets for the particular pay period. Time sheets were submitted after the initial request was made and should not be an exception. We have provided these timesheets to you under separate cover.
- We concur with the finding that four of the employees tested did not have approved leave slips on file. We will continue to emphasize the importance of leave slip completion to supervisors and required that leave slips are attached to time sheets prior to time sheet approval.
- RSD takes exception to the finding that an employee did not have an approved time sheet on file. The employee in question was injured at work and chose to work half days and went to therapy the other half. Coding for this part of the day was done by HR to reflect the workman's compensation part of the day.

- We concur with the finding that salary documentation could not be provided for various moves within the organization. Employee rates of pay and years of service credit can be found on the district web site. EAR and PAR were not necessarily required for moves, but are now currently in use and are now required for all moves. RSD will continue to ensure appropriate documentation is included in the employees.
- We also concur that the auditor identified 11 timesheets which were not signed by the supervisor relating to the auditor test of A -87's. The oversights occurred when the supervisor was not in the office when the timesheets needed to be signed. Since that time the supervisors have signed the time sheets. We have emphasized to the supervisors that they need to delegate authority to others to sign timesheets when they are absent.

The individual responsible for continued efforts in payroll control is Sametta Brown, Executive Director of Human Resources.

Sincerely,

John White

Superintendent

Recovery School District

# Excellence.Equity.Community.
# RecoverySchoolDistrict

November 28, 2011

Mr. Daryl Purpera
Legislative Auditor
1600 North Third Street
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Recovery School District sincerely appreciates the opportunity to respond to your audit findings. This letter is in response to the finding related to the preparation of A-87 certifications for 5 of 38 individuals tested which as indicated by your report demonstrates progress from prior years.

Your testing of 38 individuals found 5 individuals who were found to be coded to federal grants yet did not have accurate A-87 certifications on file. Following your testing we obtained the required A -87 forms for all 5 of those employees.

- In one case, there was an incorrect A 87 on file. The employees A87 was a duplicate of her A87 from the previous year. This has been corrected
- In four other cases, the A 87 was not on file and these have now been completed

In addition to the training we provide grant managers on the A 87 requirements for certification, our finance team is ensuring we obtain the A-87's for all programs. .

Sincerely,'

John White
Superintendent
Recovery School District

SOUTHEASTERN
LOUISIANA UNIVERSITY

December 12, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Noncompliance with Procurement Credit Card and
Computer Equipment Policies

Dear Mr. Purpera:

I am in receipt of a letter dated October 6, 2011 (revised December 9, 2011) from your office regarding an audit finding relating to noncompliance with Procurement Credit Card and Computer Equipment Policies by two Principal Investigators (faculty members) administering federal grants. The University concurs with this finding.

This finding was created when two Principal Investigators on the same grant failed to follow the 2008 Small Purchase Executive Order and University policies/procedures as it relates to the following:

1. Delivery of purchases to locations other than the University,
2. Artificial division of purchases in violation of BJ 08-67 and the University PCard policy, and
3. Purchasing data processing equipment without the prior review and approval of Southeastern's Department of Basic Computing Services.

Because of the activities mentioned above, the Principal Investigators has lost the privilege of future use of the University's PCard system.

In addition, one of the Principal Investigators failed to report the theft of an Apple iPad as required by University Policies and Procedures.

The University has documentation to support these faculty members were notified of the appropriate policies through the following departments/activities:

1. The Human Resources Department through Faculty/Staff Orientation,
2. The Purchasing Department through PCard training required to obtain a PCard, and

Vice President for Administration & Finance • SLU 10709 • Hammond, LA 70402 • 985-549-2282 • Fax: 985-549-5095

3. The Office of Sponsored Research and Programs when they were provided information which all Principal Investigators receive before they are allowed to expend grant funds.

While procedures and training opportunities are in place to ensure Principal Investigators are knowledgeable of the rules and regulations, Dr. Cheryl Hall, Director of Sponsored Research and Programs, will work with Ed Gautier, Director of Purchasing and Ms. Jan Ortego, Human Resource Training Coordinator, to implement online training modules focused on further enhancing grant administrator awareness of procurement and property laws and regulations, and University policies/procedures.

In addition, to increase the awareness of faculty and staff of the issue of misappropriation of University assets, the President's Office will update the annual fraud notice sent to all employees to include the importance of timely reporting the theft of any University property.

The second major issue mentioned in this finding involves a more detail review of the documentation for purchases made by University PCard users. This was identified by the University as a problem during last fiscal year. Given the University has over 400 PCards users and over 12,000 transactions per year, the University reallocated resources and added a .5 FTE position to assist with the PCard process. This half time position has provided sufficient support to the PCard Administrator which now allows for time to review 100% of the documentation for PCard transactions. The transactions noted in this finding as issues occurred before this additional support was provided. Given the ever evolving use of PCards across the country and the creative ways individuals are finding to circumvent the system, the PCard Administrator will be required to attend additional training in an effort to prevent such losses at Southeastern.

The finding indicates there is a total of $20,465 in questioned costs. In order to ensure there was no fraudulent activity regarding the purchases cited in this finding, the Director of Sponsored Research and Programs, the Director of Purchasing and Property Control, and the Property Control Coordinator worked with auditors from your office and the Principal Investigators to view and verify the existence of all items purchased. The tag data processing items on-campus and located with grant participating schools were also tagged as consistent with University policy. In addition, the Director of Sponsored Research and Programs reviewed the requirements of the grants and verified the purchases were appropriate to fulfill the requirements of the grant.

If you require any additional information regarding this audit issue, please feel free to contact me.

Sincerely,

Stephen Smith
Vice President for Administration & Finance

**SOUTHERN UNIVERSITY AT NEW ORLEANS**
6801 Press Drive
New Orleans, Louisiana 70126
(504) 286-5117
FAX (504) 284-5473

Office of the
Vice Chancellor for
Administration and Finance

March 22, 2012

Becky Hammond, CPA
Silva Gurtner & Abney
4330 Dumaine Street
New Orleans, LA 70119

SUBJECT: SUNO Audit Finding – Return Of Title IV Funds
Questioned Cost $3,330

Ms Hammond,

In reference to the subject mentioned finding, 2011-1 - Return of Title IV Funds, and the $3,330 Questioned Cost, management concurs with this finding.

**Criteria**: OMB Circular A-133 Compliance Supplement, Part 5 Section (N) (4) specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of Title IV aid earned by the student as of the withdrawal date. The difference between any amounts earned that is less than the amount disbursed must be returned to the Title IV program within the prescribed time frame.

**Condition**:
a. Four (4) students out of ten (10) tested whose funds were required to be returned by the University were not returned within the prescribed forty-five (45) days.

b. Two (2) student out of ten (10) tested whose funds were required to be returned by the University were returned but not within the prescribed forty-five (45) days.

c. One (1) student out of ten (10) tested whose funds were required to be returned by the University were returned but not within the prescribed forty-five (45) days and for the incorrect amount.

**Cause:** The University failed to adhere to established procedures in processing certain refunds.

**Recommendation**: Management should immediately make the necessary steps to return the funds by de-obligation to the Department of Education and implement procedures to ensure compliance within the prescribed time frames.

**Management Response:** To ensure future compliance with OMB Circular A-133, the initial steps have been taken with the implementation of the Banner Student and Banner Financial Aid modules. This provides the venue for a greater use of available technology and minimizes the amount of manual intervention in this process. We will, as suggested review Title IV Funds to ensure that de-obligations are initiated timely; however, future calculations should be void of errors as the calculation is done within the Banner software.

Any questions or concerns regarding these corrective actions should be directed to the office of the Vice Chancellor for Administration and Finance (504 286-5117).

Respectfully,

Woodie White
Vice Chancellor for Administration
And Finance

BOBBY JINDAL
GOVERNOR

**STATE OF LOUISIANA**
**DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT**
P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov
(225) 379-1200

SHERRI H. LEBAS, P.E.
SECRETARY

February 22, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Department of Transportation and Development
Single Audit Finding
Implementation and User Control Over the LaGov ERP System
Legislative Auditor Letter dated February 16, 2012

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Implementation and User Control Over the LaGov ERP System". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

DOTD considers the implementation of LaGov, with DOTD as the pilot agency, a huge success, especially considering the deficiencies of our old legacy financial systems. As with any conversion of such magnitude, the first priority is to continue core business functions such as insuring that we continue to collect the millons of reimbursements from FHWA and we continue to pay our consultants and contractors in a timely fashion. DOTD and the state LaGov team worked together throughout the various stages of the project: Blueprint, Realization, Implementation, Go-Live and Post Go-Live. During these phases, there were teams and deadlines established to clean up legacy data, manage conversion issues and transfer duties to DOTD personnel. Steering committees and joint management team meetings occurred on a regular basis which included members of the staff of the Legislative Auditor's Office. We are fully engaged with the LaGov office to continualy put processes in place that will improve the functionality, dependability and security of the system. As with any implementation of this size, there will be improvements made for years to come.

*NOTE: Louisiana Legislative Auditor (LLA) Statements and Findings are italicized and preceded by "LLA".*

*LLA: DOTD is responsible for establishing and maintaining user controls over processing transactions in the LaGov ERP system. Our review of those controls identified the following significant deficiencies:*

- *LLA: Over $26 million in federal expenses were not billed to FHWA due to conversion errors, coding errors and inadequate exception reports. In addition, the funding source of expenditure transactions cannot be easily identified which could result in noncompliance with federal requirements relating to matching and allowable costs. Reconciliations between federal expenditures and federal revenues were not performed nor were exception reports adequately designed to detect such errors.*

  DOTD RESPONSE: We PARTIALLY CONCUR. DOTD concurs that there were discrepancies between the funding source identified on expenditure transactions in the General Ledger module and the actual funds used to pay expenditures. While the Federal Aid Unit was aware that certain items were not being billed, the available LaGov exception reports were insufficient in that DOTD was unable to confirm the funding of all federal expenses, which resulted in an inability to reconcile federal revenues to federal expenses. The DOTD maintains that compliance requirements have been and continue to be met. The DOTD Federal Aid Unit on several occasions reported to the conversion teams various areas that were indicative of possible problems with the processing of various types of transactions. The LaGov team was responsive to DOTD concerns. A triaging of priorities was necessary and used in the solution sourcing. Vendor assistance and vendor payments were a first priority and focus.

- *LLA: Four of 45 (9%) federal projects tested incorrectly contained federal budgets exceeding the amount authorized by FHWA which increases the risk that state expenditures could be incorrectly coded as federal making it difficult to accurately identify the state match on federal projects.*

  DOTD RESPONSE: We DO NOT CONCUR. Of the four projects identified: one project has federal authorization at the budgeted amount, two were projects where federal authorizations were decreased and the subsequent budget reduction had not yet been prepared and the last was converted with budget in excess of federal authorization.
  No state expenditures are incorrectly coded as federal funds. No funds have been expended and/or committed to a PO in excess of the federal authorization. DOTD's process is to increase or decrease federal Funds Management (FM) budget on a project upon receipt of an approved federal authorization; therefore, when federal authorizations are decreased, subsequently there will be a period when the FM budget exceeds the federal authorization.

- *LLA: Two of 50 (4%) payments on federal projects did not correctly allocate the federal and state shared costs. These errors resulted in noncompliance with federal matching requirements.*

  DOTD RESPONSE: We DO NOT CONCUR. One of the two projects identified was 100% federally funded. There was a fund center coding error that was corrected but this did not result in noncompliance with federal matching requirements. The second project's coding error was also corrected. The amount incorrectly coded to a federal source was $109. It is DOTD's position that $109 on one of fifty projects is not of significance to warrant a finding which cites the Department as noncompliant with federal matching requirements. It is the Department's contention that systems should be designed and processes in place to detect and correct errors described above.

- *LLA: There is no requirement in the system for general ledger expenditures to be tied to a land asset, there is no exception report available to identify these variances, and there is no reconciliation between the real estate module and the general ledger to identify and correct these variances. As a result, right-of-way additions were understated by $29.7 million.*

  DOTD RESPONSE: We DO NOT CONCUR. The accounting system is not designed to indentify, in a single general ledger expenditure account, a one-for-one change in land asset values. The land asset detail listing balances to the general ledger balance sheet account for Land, Right of Way (ROW), and non-depreciable land improvements. The ROW phases of projects have many costs which are not specifically identified to specific parcel assets. Following GASB and OSRAP guidance, DOTD implemented and followed the approved methodology for conversion and ROW capitalization, and have capitalized specifically identified parcel costs for land assets. Right of way assets were not understated by $29.7 million. As also noted in the response to the AFR finding, the audit adjustment included all ROW phase costs as ROW assets, similar to the Wooster Method which is not in compliance with GASB requirements. The audit adjustment included costs for projects which do not result in the creation of DOTD assets.

- *LLA: Monthly reconciliations between ISIS and LaGov, related to capital outlay expenditures, were not performed during the last 3 months of the fiscal year, increasing the risk of undetected errors.*

  DOTD RESPONSE: We DO NOT CONCUR. With the implementation of LaGov, all DOTD reconciliation processes were changed. It was necessary to develop new reconciliation processes to effectively monitor all transactions between ISIS and SAP. The Cash

Management Unit performed those reconciliations with the guidance and training provided by the LaGov team. All reconciliations of the Department's Escrow Funds, Revenue, and Operating Expenditures were performed in a timely manner throughout the year. The reconciliation of the Capital Outlay expenditures was adequately reconciled at year end However, the reconciliation of the Capital Outlay expenditures were evolving as issues were identified and the Cash Management Unit, working with the LaGov team, continued to make the necessary changes to ensure that material errors were detected and resolved. The LaGov team provided the support by performing dual reconciliations. In addition, there were compensating procedures in place to supplement the reconciliation process. The LaGov team along with DOTD actively monitored all interfaces between the two systems. Reconciling items were identified, documented, communicated, and resolved as quickly as recourse would allow.

- *LLA: Asset records can be created for capitalized projects in Assets under Construction (AuC) even if the project has not been accepted in the project system module. When a project is accepted by DOTD, it is deemed substantially complete and a depreciable asset is created. Because the acceptance is not required in the system before the depreciable asset is created, there is a risk that completed projects will not be identified for retirement in AuC in the proper period.*

  DOTD RESPONSE – We DO NOT CONCUR. When DOTD creates a project in LaGov, a settlement rule is created with associated AuC. Costs are posted to the project throughout the month and settled to the AuC account during monthly close process. When the project is complete, DOTD creates an Asset Master Record (AMR) and adds final settlement rules to the project. LaGov staff process final settlements upon notification from DOTD with the asset valuation date. Assets are created with capitalization dates based on the final acceptance date. Depreciation is calculated on the asset valuation date. Example: An asset value date of 10/1/11 entered on 2/15/12 and final settlement run in the February 2012 close process will calculate depreciation beginning in October 2011. Projects can be processed to settle for any open period. No modification is needed to the LaGov ERP system. As a back-up to having the final acceptance date in the system, copies of the final acceptance letters are sent by e-mail to the DOTD Asset Accountant. The availability of this information acts as a safeguard. This ensures the creation of final assets based on valid dates.

- *LLA: A project's federal budget is not limited by the federal authorization amount. Invoice payments are not limited by the project's approved federal percentage share. These weaknesses result in expenditures identified as federal, although funded by state sources.*

  DOTD RESPONSE: We DO NOT CONCUR. When an invoice is paid that was charged to a

LaGov federal fund, if there is insufficient federal authorized funding, the amount goes to the unbilled table. DOTD monitors this table and researches all items to determine why they did not bill. This research would point out things such as the LaGov budget being put on the wrong project/project phase thus not matching the authorized amount. This report is also used to identify coding errors and prepare necessary journal vouchers. Additionally, the LaGov Office periodically balances the AFS appropriation/appropriation remaining balance to LaGov (Capital Outlay fund center and fund). Although this will not point out an individual project budget not matching the federal authorized amount, it will identify any Federal appropriation by Budget fiscal year that is not in balance in total and the Lagov team would then notify the DOTD budget office.

Corrective Action Plan

Responsible Party – Beverly Hodges, Financial Services Administrator

Post-implementation, business processes and standard operating procedures continue to be reviewed, revised and created. DOTD staff are working in concert with the LaGov team to enhance existing exception reports to achieve a level of user control and monitoring necessary to ensure accurate accounting and reporting. Retraining is occurring when necessary but with any implementation this size a reasonable learning curve should be expected.

Thank you for the opportunity to respond to this audit finding and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director

BOBBY JINDAL
GOVERNOR

PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

# State of Louisiana

Division of Administration
**Office of Information Services**

February 22, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804-9397

**RE: Implementation and User Control Weaknesses Over the LaGov ERP System**

Dear Mr. Purpera:

The Office of Information Services is in receipt of your letter of February 16, 2012, regarding a reportable audit finding titled "Implementation and User Control Weaknesses Over the LaGov ERP System. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

A number of deficiencies were noted in the report in connection with this finding. I cannot fully concur with this finding. Specific responses are noted below for each deficiency documented.

Deficiency: The program used to calculate the amount to be billed to the Federal Highway Administration (FHWA) did not appropriately exclude retainage payable.

OIS Response: Concur. However, as of December 8, 2011, this problem has been corrected and credits have been issued to FHWA.

Deficiency: The interface between LaGov and the Integrated Statewide Information Systems (ISIS) Advantage Financial System (AFS) did not appropriately include retainage payable.

OIS Response: Concur. However, as of December 9, 2011, this problem has been corrected and appropriate adjustments have been made in ISIS/AFS.

Deficiency: The reporting function in LaGov was not developed timely. As of March 31, 2011, the LaGov reporting function did not include:

- A comprehensive standard list of reports and procedures for using reports;
- Adequate end-user training and communication of report availability;
- Custom reports required for timely financial statement compilation;
- Adequate exception reports; and

- Organized documentation of reports tested.

OIS Response: Do not concur. This was noted as a medium issue during the ERP audit of 2011, and was subsequently addressed and corrected. Therefore, we do not agree that it should be included as a reportable finding in the financial audit. This finding was back dated to March 31, 2011, the same time frame that improvements related to the IT audit were being made.

- OIS has published report lists in various locations and through multiple media. Each LaGov user has a list of reports available to him/her, on the SAP menu, which is based on the user's security authorization. Also, OIS issued a listserv message with an attachment listing all reports and their purpose in May of 2011. Reports and related procedures are also maintained on the LaGov help website.
- OIS provided training beginning on September 14, 2010, and has continuously communicated report availability. Information and training on reporting was provided during the Financial training classes delivered for go-live from September 14, 2010 until December 15, 2010. During the numerous training classes, users were instructed to take the online Basic Reporting and Advanced Reporting classes. From implementation on November 15, 2010, a support lab was also available 5 days a week for all forms of LaGov assistance, including reporting, until April 30, 2011, when demand had ended. In February of 2011, a focus group for reporting, composed of OIS and DOTD staff, was formed to determine user needs for reporting and training, and develop an action plan. The OIS Help Desk is staffed five days a week to assist LaGov users with all system questions and issues, including reporting.
- Custom reports were not needed as the standard SAP reports provided by LaGov provided everything needed by DOTD for the preparation of its AFR.
- LaGov provided 15 exception reports at go-live. Other reports continue to be identified and developed as familiarity with the system and data increases, with 20 currently available. At present, there are no requests from DOTD users for new exception reports. OIS will continue to look for problem areas for users that would benefit from new exception reports or enhancements to existing reports.
- Documentation of reports tested is currently well organized according to OIS standards. The documentation related to report testing was reviewed when the project was still in development and under the control of the implementation vendor (IBM). At that time, it was organized according to IBM methodology and standards, which was not very familiar to state staff. When the contract with IBM ended in February of 2011 and OIS assumed control of the project, standard OIS procedures began to be followed, and, as a result, report testing documentation is now better organized for state access.

Deficiency: The LaGov depreciation method is not in compliance with the capitalization policy set by the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP), which requires a full year of depreciation in the year of acquisition.

OIS Response: Concur. Because we were aware of the system being set to calculate depreciation on a monthly basis, system reports were run and manual efforts were also used to obtain the dollar value difference for reporting depreciation which was $9.5 million. These adjusted numbers were provided to both OSRAP and DOTD for use in preparing the AFR and CAFR; therefore, there should have been no misstatement of the depreciation amount reported.

Corrective Action Plan:

- Contact Person: Martha O'Hara
- Corrective Action: The system or the policy will be changed based on the outcome of the open position paper on this issue.
- Anticipated Completion Date: June 15, 2012

Deficiency: DOTD is responsible for establishing and maintaining user controls over processing transactions in the LaGov ERP system, and various deficiencies were noted.

OIS Response: This deficiency area is not applicable to OIS. All items under this section are the responsibility of DOTD and will be addressed in their response.

Deficiency: Asset records can be created for capitalized projects in Assets under Construction (AuC) even if the project has not been accepted in the project system module. When a project is accepted by DOTD, it is deemed substantially complete and a depreciable asset is created. Because the acceptance is not required in the system before the depreciable asset is created, there is a risk that completed projects will not be identified for retirement in AuC in the proper period.

OIS Response: Do not concur. This is not a LaGov system issue. There are a large number of steps that DOTD takes outside of the system before accepting a project. LaGov staff runs final settlement upon notification from the DOTD asset accountant, and depreciation is calculated on the asset value date regardless of when it is entered.

Deficiency: A project's federal budget is not limited by the federal authorization amount. Invoice payments are not limited by the project's approved federal percentage share. As a result, expenditures may be identified as federal, although funded by state sources.

OIS Response: Do not concur. The federal authorization amount is maintained on a custom table. Standard delivered SAP transactions (invoices, PO's, journal vouchers, etc.) do not validate against custom tables. The federal billing program is designed to bill

the federal agency in a timely and accurate manner, as well as have sufficient supporting documentation for the billing. Additionally, the design has a compensating control for the federal authorization check, which is the unbilled table. When invoices are paid to the vendor and are charged to a federal fund, the custom billing program checks the remaining federal authorized amount, and, if there is insufficient federal authorization amount remaining, the documents go to the unbilled table. DOTD monitors this table and researches all items to determine why they did not bill. If additional budget is obtained by correction or a federal increase, the unbilled invoices are automatically billed. In addition, if corrections are made by journal voucher, there will be no expenditures identified as federal that are funded by non-federal sources

In summary, it is important to recognize that LaGov is a very large and complex SAP system, with 23 highly integrated modules presently in use. There is always a significant learning curve and ongoing enhancements with such systems, as knowledge of the system increases and as business needs change. OIS and DOTD continue to work together to identify areas that need more knowledge transfer, to identify additional opportunities to exploit system capabilities, and to focus efforts on appropriate areas as determined by business needs. This type of continuing effort is expected for implementations of this size and complexity.

Sincerely,

Martha O'Hara

Martha O'Hara
Director, Office of Information Services

cc: Ed Driesse, CIO
Marsha Guedry, CPA, Internal Audit Administrator
Steven Procopio, PhD, Assistant Commissioner
Monique Appeaning, Deputy Undersecretary
Ray Stockstill, Deputy Commissioner

LaGov OIS Audit Finding Official Response-Final.docx

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SHERRI H. LEBAS, P.E.
SECRETARY

March 15, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development**
**Single Audit Finding**
**Inadequate Controls Over American Recovery and Reinvestment Act (ARRA) Reporting Requirements**
**Legislative Auditor Letter dated March 5, 2012**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls Over American Recovery and Reinvestment Act (ARRA) Reporting Requirements". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur that there were inadequate controls over ARRA reporting requirements, specifically reporting expenditure data. Inaccuracies in the expenditure data were attributable in part to DOTD's mid-year conversion from the Legacy systems to the LaGov system. Insufficient legacy data cleanup, timing differences and reconciling items were also contributing factors. Reconciling the data proved to be difficult on active projects. In order to ensure accuracy in the future, the ARRA reporting team has initiated an aggressive schedule of closing out projects, thereby eliminating the need of researching expenditure data discrepancies between the two systems. DOTD is projected to close out all but three projects by the end of this federal fiscal year (September 31, 2012). In order to insure accuracy of the remaining three active projects, the DOTD ARRA reporting team will work with both the DOTD Financial Services Section and the DOTD LaGov ERP Sections to reconcile the differences between expenditures coded to the DOTD accounting system and the amounts billed to FHWA. All discrepancies between the two systems will be resolved by the end of this federal fiscal year.

Please feel free to contact me, or, Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas, P.E.
Secretary

c: Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director

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SHERRI H. LEBAS, P.E.
SECRETARY

March 15, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development**
**Single Audit Finding**
**Inadequate Controls over Change Order Approvals**
**Legislative Auditor Letter dated March 6, 2012**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls over Change Order Approvals". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with the finding.

We do have written Engineering Directives (EDSM) in place (attached) that stipulate the processes and directions that should be used to assure Change Orders are categorized correctly and approved at the correct level. In the three cases listed by the Legislative Auditor, the Project Engineer or Office Manager either did not follow the EDSM or simply made a mistake. The project engineers will get FHWA to sign the paper copies of these Change Orders.

Please feel free to contact me, or, Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas, P.E.
Secretary

Attachments

c: Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director

**Engineering Directives and Standards** Read Only Mode

| | | |
|---|---|---|
| EDSM No: | **III.1.1.1** | Volume: **III** Chapter: **1** Section: **1** Directive: **1** |
| Subject: | **PROCEDURES FOR CHANGING CONTRACT PLANS AND SPECIFICATIONS FOR CONSTRUCTION WORK PERFORMED BY CONTRACT** | |
| Effective: | | Last Revision: **08/17/2005** |

## 1. PURPOSE:

The purpose of this directive is to establish a uniform policy for revisions in contract plans and specifications.

## 2. SCOPE:

The directive covers all construction and contract maintenance projects utilizing standard specifications. This directive does not apply to projects for CCCD, 500 Projects or Maintenance of Airports operations.

## 3. DELEGATION OF AUTHORITY:

For delegation of authority purposes, change orders will be classified by category. Major change orders will fall into Category 1 and the minor change orders will be divided into Category 2 or 3 as defined further in this EDSM. The approval authority for change orders is hereby delegated to appropriate levels within the Department as specified in this EDSM.

For Interstate and NHS 4-R type projects, Category 1 and 2 change orders require FHWA approval. Approval authority for Category 1 and 2 change orders involving NHS 3-R projects and Category 3 change orders involving Interstate and all NHS (4-R & 3-R) projects will be vested in the LA DOTD. A copy of these change orders will be sent to the FHWA for information only.

A major change order is defined as a change in contract amount that exceed certain limitations; a change that revises the scope of the work; structural sections or material quality; a change in specifications; or an extension in contract time associated with added work that exceed certain limitations. Some examples are as follows:

+ Extra or force account work required to add a feature to a project that changes the original intent of the plans.

+ Alterations involving work beyond the termini of the project.

+ Changes that are in conflict with standards or policies or legal issues.

+ Changes in planned access provisions on limited access facilities.

+ Changes in geometrics, except changes that are defined hereinafter as minor change orders.

+ Changes in design that will affect structural capacity or section for pavements and other structural items.

+ Changes in material, construction, and acceptance specifications, except changes that are defined hereinafter as minor change orders.

+ Addition, deletion, relocation or design of a major structure.

+ Settlement of a claim or delay.

+ Acceptance of materials at 50% pay or remove.

+ Changes in the amount of the contract more than +/- 25% of the original project cost.

+ Adding over 30 contract days to the contract time.

+ Force account work over $250,000.00.

Minor Change Orders: A minor change order is defined as revisions required to accomplish the intent of the plans and specifications. Primarily, a minor change order increases or decreases work needed to accomplish plan objectives or to correct plan errors.

The approval authority for minor change orders is hereby delegated to appropriate levels within the Department. For the purpose of delegation of authority for minor change order approval, minor change orders will be subdivided into categories 2 or 3.

**CATEGORY 2:**

Some examples of Category 2 change orders are as follows:

+ Changes which increase a major item more than 25%.

+ The change in amount of the contract up to $250,000.00.

+ Allowing the addition of up to thirty (30) contract days directly

associated with the Change Order work.

+ Changes which require an adjustment in unit price but excluding change orders accepting work at other reduced pay when a reduced pay schedule for such work is not a part of the project specifications.

+ Change in method of measurement.

+ Decreasing a major item over 25%.

+ Change in traffic control plan (Change in sequence).

**CATEGORY 3:**

Some examples of Category 3 change orders are as follows:

+ Changes which increase the contract amount up to $50,000.00.

+ Changes which decrease a major item up to 25% or $50,000.00 (whichever is less).

+ Decreasing a minor item (any amount).

+ Allowing minor changes in design made by Design Section and formally transmitted through the proper channels in writing to correct plan errors or construction errors.

+ Change approved by memo or directive signed by the DOTD Chief Engineer.

+ Pay adjustments allowed by specifications.

+ Force account up to $50,000.00.

**4. PROCEDURE**.

Except in cases where the delegated approving personnel are not available (vacations, etc.), the change orders shall be approved at the appropriate level.

On projects requiring FHWA approvals, the Project Engineer will discuss the proposed change order with the appropriate FHWA representative and note this in the change order. The discussion does not necessarily constitute FHWA approval unless it has been specifically requested.

A. Category 1 Major Change Orders. The approval authority for major change orders is retained by the DOTD Chief Engineer or his Authorized

Representative. Signature authority will be as follows:

Project Engineer, Contractor, District Construction Engineer, DOTD Chief Construction Engineer or Authorized Representative, DOTD Chief Engineer or Authorized Representative.

B. Category 2 Minor Change Orders. The approval authority for Category 2 Minor Change Orders is delegated to the DOTD District Construction Engineer, who may further delegate to the Assistant District Construction Engineer during any absence. Signature Authority will be as follows:

Project Engineer, Contractor, District Construction Engineer or Authorized Representative, who will be signing for the Chief Engineer.

C. Category 3 Minor Change Orders. The approval authority for Category 3 Minor Change Orders is delegated to the DOTD District Construction Engineer, who may further delegate to the Assistant District Construction Engineer and/or the Project Engineer. Signature Authority will be as follows:

Project Engineer, Contractor, District Construction Engineer or Authorized Representative, who will be signing for the Chief Engineer.

## 5. NEW UNIT PRICE

If a new item is established by a change order, the new unit price must be substantiated by one of the following methods and documented in the Change Order. In the engineer's explanation area on the change order, the project engineer must state which one of these three methods is used to establish the cost of the new item.

A. Cost breakdown in accordance with Section 109.04 of the Standard Specifications.
B. Favorable comparison with the current statewide weighted average index.
C. Comparison for bid prices or negotiated prices from other projects with similar quantities, type of work, and degree of difficulty and in the same geographical area.

## 6. OTHER ISSUANCES AFFECTED:

This directive replaces EDSM No. III.1.1.1, dated February 24, 2003. All other directives, memoranda, or instructions issued heretofore in conflict with this

directive are hereby rescinded.

## 7. EFFECTIVE DATE:

This directive will be effective immediately upon receipt.



III.1.1.1 Chart.htm

# CHANGE ORDER CATEGORY WORKSHEET

State Project No. _____ Change Order No. _____

Revised December 21, 2010

| | | | Category 3 | Category 2 | Category 1 |
|---|---|---|---|---|---|
| Change in Amount of Contract | | up to $50,000 | | | |
| | | up to $250,000 | | | |
| | | +/- 25% of original project cost over $250,000 | | | |
| Added Days | | up to 30 | | | |
| | | over 30 | | | |
| Increasing a MAJOR ITEM more than 25% | | | | | |
| Decreasing a MAJOR ITEM | | up to 25% or $50,000 (whichever is less) | | | |
| | | over 25% or $250,000 | | | |
| Decreasing a MINOR ITEM (any amount) | | | | | |
| Changes in design / Written appr. by Design or Construction Division | | | | | |
| Changes in Traffic Control Plan (change in sequence) | | | | | |
| Change approved by Memo or Directive signed by Chief Engineer | | | | | |
| Work outside limits of project | | | | | |
| Change in structural design or geometrics | | | | | |
| Addition of a feature that changes plan intent | | | | | |
| Change in typical section | | | | | |
| Change in material specifications | | | | | |
| Change in CONFLICT with Standards and Policies or legal issues | | | | | |
| Change in method of measurement | | | | | |
| Settlement of a claim or delay. | | | | | |
| PAY ADJUSTMENTS | | 50% Pay or Remove | | | |
| | | Pay adjustments as per Specifications | | | |
| Consultant Inspected Projects | | up to $50,000 [1]see footnote below | | | |
| | | Up to $250,000 | | | |
| | | over $250,000 | | | |
| Force Account | | up to $50,000 | | | |
| | | up to $250,000 | | | |
| | | over $250,000 | | | |
| Other | | | | | |

[1] All Change Orders initiated by a Constultant Inspector shall be approved by DOTD District Area Engineer or his designee

## FHWA APPROVAL CHECKLIST

| | Category 3 | Category 2 | Category 1 |
|---|---|---|---|
| Projects with FHWA oversight approval requirements | No | Yes | Yes |

STATE OF LOUISIANA
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BOBBY JINDAL
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SHERRI H. LEBAS, P.E.
SECRETARY

March 15, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development**
**Single Audit Finding**
**Inadequate Controls over Indirect Cost Billings**
**Legislative Auditor Letter dated March 5, 2012**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls over Indirect Cost Billings". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with the finding.

The Department failed to exclude one appropriation code (in the legacy system) which resulted in an overbilling of $4,110. Since this error occurred in the legacy system, the corrective action required an adjustment to the LaGov system to allow the credit to process. This corrective action has been delivered and the credit is due to be processed by the end of March 2012.

The three appropriation codes that were not excluded from the LaGov system indirect cost table have also been corrected.

Responsible Party – Beverly Hodges, Financial Services Administrator

Action Plan – The Legacy System has sunset. The Legacy credit is on schedule to be processed in the LaGov system by the end of March 2012. The LaGov system was updated on November 21, 2011 to exclude the three appropriation codes which were erroneously included as billable during initial system configuration.

Please feel free to contact me, or, Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas, P.E.
Secretary

c: Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director

BOBBY JINDAL
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
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SHERRI H. LEBAS, P.E.
SECRETARY

March 15, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development**
**Single Audit Finding**
**Inadequate Controls Over the Disaster Grants – Public Assistance Program (DFDA 97.036)**
**Legislative Auditor Letter Dated March 6, 2012**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls Over the Disaster Grants – Public Assistance Program (DFDA 97.036)". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur that the Department was reimbursed twice by GOHSEP for $60,000 of debris removal expenditures.

CORRECTIVE ACTIONS– Corrective Actions have been identified and implemented as follows:

- We have implemented a more extensive review process of Requests for Reimbursement and supporting documentation prior to submission.
- DOTD has implemented the LAGOV/ERP financial system which provides information on costs incurred more timely, allowing for quality control prior to submitting requests to GOHSEP.
- A final review by a senior staff person will be implemented prior to submission.

We do not concur that $38,090 of expenditures were incurred on work outside of the scope of the PW. The Department received this reimbursement for a generator, fuel tank, shroud and remote panel. These items are listed under the scope of work and are eligible.

Please feel free to contact me, or, Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas, P.E.
Secretary

c: Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director

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SHERRI H. LEBAS, P.E.
SECRETARY

February 22, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Department of Transportation and Development
Single Audit Finding
Inadequate Preparation of Annual Fiscal Report
Legislative Auditor Letter dated February 7, 2012

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Preparation of Annual Fiscal Report". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

Our response is quite lengthy as we strongly feel that there are aspects of the LLA statements that needed to be clarified and in some cases corrected. But first of all, let me state that the DOTD has successfully undertaken the largest project in its history, involving hundreds of staff and thousands of man-hours. We recognized the shortcomings of our legacy financial systems and made the decision to move forward with the implementation of a comprehensive ERP system with the full understanding that there were going to be challenges and compromises. One of the deciding factors that went into our decision to move forward was the inability of our legacy financial systems to accurately track our infrastructure assets so that we could be in compliance with GASB 34. As you will see in our response, a majority of your findings directly relate to the methodology that we used to covert from the old way of asset accounting to the new. I'd like to point out that we did not develop the new methodology in a vacuum. This was a cooperative effort involving the DOTD, the State LaGov office and the Office of Statewide Reporting and Accounting Procedures (OSRAP). There was even an expert consultant retained to help guide us through the development of the procedures.

<u>DOTD Background:</u>
In FY 2002, Louisiana began reporting Infrastructure using the WOOSTER method [named after the city of Wooster, Ohio]. This was intended to be a stopgap until DOTD's antiquated legacy computer systems could be upgraded. GASB 34 conversion of Infrastructure was not part of

the original request for proposals for the LaGov ERP system. DOTD obtained OSRAP approval to implement segment accounting with the LaGov system. This was developed following guidance for GASB 34 conversions and took place in conjunction with migration of financial and engineering systems. Significant efforts were expended on data conversion over a multi-year period.

DOTD, with the assistance of LaGov ERP staff, outside consultants, and OSRAP developed a proposed segment approach for GASB 34 Implementation for the Reporting of Infrastructure referred to as "The White Paper" which was approved by OSRAP prior to implementation. GASB 34 implementation guidance allowed a number of accommodations to make the implementation of GASB 34 for infrastructure less difficult, recognizing the challenges in obtaining adequate historical records for establishing the cost and age of infrastructure. Estimates were allowed when establishing historical cost and age was not practical. The guidance states that governments may use any approach that complies with the intent of the statements. Governments must review their own facts and circumstances, including the cost of obtaining the information needed by the alternative methods.

Following GASB 34 guidance, a practical and cost effective approach was developed which employed using a programmatic solution which considered the assessment of: the magnitude of number of assets (over 10,000 roads and bridges and Assets under Construction valued at over $23 billion), the number of records readily retrievable, the resources and time available. With over 80,000 projects in TOPS, it was not practical to use historical data sources. We closely followed GASB guidance, kept the process simple and followed a programmatic methodology. DOTD staff from the respective business areas undertook a major data cleanup effort on all legacy systems targeted for replacement by LaGov several years prior to conversion.

The White Paper outlined the "Established Methodology" that would be followed. DOTD followed the approved method and utilized the available electronic data if available and other secondary records if not.

The LLA did extensive search of "historical records" over an extended period of time, which was unavailable to DOTD as reporting timelines are much compressed, and utilized this to change the valuations established for the assets converted. The LLA also changed data source components of the implementation method which produced different asset values. This was not a GASB requirement but one of choice by the LLA.

*NOTE: Louisiana Legislative Auditor (LLA) Statements and Findings are italicized and preceded by "LLA".*

*LLA: For the fifth consecutive year, the Department of Transportation and Development (DOTD) did not submit an accurate Annual Fiscal Report (AFR) to the Division of Administration, Office*

*of Statewide Reporting and Accounting Policy (OSRAP). DOTD's AFR for the fiscal year ended June 30, 2011 contained errors requiring adjustments:*

DOTD RESPONSE: We DO NOT CONCUR. DOTD considers the implementation of LaGov, with DOTD as the pilot agency, a huge success, especially considering the deficiencies of the legacy systems and available resources. In our opinion, the LLA identified findings were generally related to data cleanup of the legacy systems, conversion timing and process refinements. These are typical challenges for a conversion of this magnitude. DOTD expended considerable resources in cleaning up legacy data. We believe the AFR presented to OSRAP was fairly presented and that the combined adjustments made by the LLA were not material in relation to the AFR and CAFR as a whole.

DOTD relied on direction and guidance from the Division of Administration (LaGov and OSRAP) in preparing the AFR using the new system, which included the "Approved Methodology" as it relates to Infrastructure, which we believe resulted in a fair presentation of the financial value of the State's Infrastructure. To avoid qualification of the audit opinion, DOTD and OSRAP acquiesced to deviations from the "Approved Methodology" which was an acceptable and cost effective "estimation" method per GASB guidance. The LLA did extensive search of "historical records" over a period of months and utilized this if available to change the valuations established for the assets converted. The use of historical records was not a GASB requirement but one of choice by the LLA.

- *LLA: Assets under Construction (AuC), also known as Construction in Progress (CIP), ending balance was understated $61.7 million due to the following errors:*

  *o LLA: Restated beginning balance had a net understatement by $91.5 million due to the inclusion of a project completed prior to June 30, 2010, incorrect capitalization of a maintenance project, and the incorrect exclusion of two of four associated projects for the expansion of the Huey P. Long Bridge.*

  *o LLA: Additions were overstated $44.0 million due to the incorrect inclusion of right-of-way expenses and current year expenses associated with projects erroneously reported in the restated beginning balance.*

  *o LLA: Deletions were overstated $14.2 million due to the inclusion of right-of-way expenses.*

DOTD RESPONSE: We concur on some parts of this finding and not on others as follows:

We CONCUR that one closed project valued at $47.6 million was included in AuC in error (1.5% of $3 billion in AuC). A small maintenance project valued at $42,840 was included in beginning AuC. $429,453 was included in FY11 expenses and $472,294 was the total settled from AuC to assets for this project (.01% of total AuC).

We DO NOT CONCUR regarding the Huey P. Long Projects. The "Approved Methodology" was followed in the handling of the Huey P. Long Bridge Projects. The 2 closed projects referenced were closed in 2009 and early 2010 following established procedures and were utilized in establishing the age of the road that was converted. The 2 open projects were included in AuC values for infrastructure. The LLA adjustment was not consistent with DOTD business practices or conversion methodology. The adjustment, which adds $139,137,313 to AuC for the 2 closed projects, is not a GASB requirement but a preference by the LLA (4.2% of AuC).
DO NOT CONCUR - Right of Way (ROW):

AuCs are comprised of projects which are expected to produce DOTD assets. These projects record costs in five phases (out of 6 phases) in AuC until the projects are completed. At project completion, the balance in AuC is decreased by the amount of the completed projects that was recorded in AuC. The ROW phase is one of the five phases which contain costs that flow through AuC. Not all ROW phase costs will result in the creation of ROW parcel assets. As asset related parcel costs are identified, the parcel assets are created. GASB guidance states that all related project expenditures are accumulated as construction in progress until the project is finished and then reclassified as capital assets at completion. Following GASB guidance, only costs specifically identifiable to the land parcels is capitalized as land.

DOTD followed the "Approved Methodology" presented in the "White Paper" for the conversion of Real Estate / Land (ROW). Because of lack of records, time, and resources ROW had to be converted in a lump sum cost value. The LaGov ERP staff, in concert with OSRAP, developed the criteria for capitalizing ROW cost going forward from conversion. These criteria were used to capitalize parcel cost for FY 2011 that was reported in the AFR. The LLA adjustment is a continuation of the "Wooster Method" for capitalizing real estate instead of the individual parcel method. Continuation of the "Wooster Method" is not in compliance with GASB. Additionally, as discussed below, the audit adjustments made for ROW expenses are erroneous.

Corrective Action Plan
Responsible Party – Beverly Hodges, Financial Services Administrator
DOTD will collaborate with OSRAP to obtain greater clarification of classification and allocation of ROW phase costs to land and infrastructure assets. We will work with LaGov ERP to explore possible changes in LaGov that may be used to enhance accuracy of ROW asset costs. DOTD will engage LaGov resources to book the necessary adjustments to the individual assets and related depreciation to conform to the alterations created by the LLA. It is expected to consume

considerable resources on both parties (LaGov and DOTD) to make these changes. We will continue to research the ownership and reporting issues that relate to the Huey P. Long bridge.

- *LLA: Gross infrastructure was overstated by $47.7 million. Infrastructure, net of depreciation, was understated by $5.3 million. DOTD converted and revalued their infrastructure assets as of October 2010 rather than June 30, 2010, which caused activity that had occurred in the first four months of the fiscal year to be misclassified in the note disclosure. The following errors were noted in each column of the note disclosure:*

  *o LLA: Gross and net restated beginning balances were overstated by $64.6 million and $17.0 million, respectively. This error was caused by the untimely conversion and 83 assets having the incorrect capitalization dates.*

  *o LLA: Gross and net additions were understated by $26.0 million and $21.1 million, respectively. In addition to the untimely conversion, this error was also caused by DOTD using the incorrect cost per mile when valuing 7 roads turned over by local entities and excluding 2 roads turned over by local entities and accepted by DOTD during FY11.*

  *o LLA: Gross deletions were understated by $9.2 million. Deletions, net of depreciation, were overstated $1.2 million. This error was caused by the untimely conversion, using the incorrect mileage length, incorrectly including a road retired in FY10, and not fully depreciating retired assets at disposal.*

DOTD RESPONSE: We concur on some parts of this finding and not on others as follows:

We CONCUR with Conversion using October rather than July 1st road control section data and other capitalization date issues. In accordance with the practical approach utilized, DOTD continued its "data cleanup" up to the period immediately preceding the conversion. We agree that some current year transactions were included in the restated beginning balance. However, it was immaterial to the net infrastructure of over $10.3 billion reported in the AFR. We feel that GASB 34 conversion guidance allowed this application.

We CONCUR that DOTD did not convert 13 road control section assets (out of 2,000 road assets) with 2 related bridges (out of 8,000 bridge assets). The total length not converted was 3.19 miles (there are 16,000 miles of state highway). The amount of beginning gross value related to this activity is $10,429,927 with $6,262,078 accumulated depreciation. The net $4 million adjustment results in no change to ending inventory and a .06% change in beginning net infrastructure. The gross deletions for the year were understated by this activity.

We DO NOT CONCUR with the part about adjustments for capitalization dates. We do not concur with the remaining beginning balance adjustment amount of ($75,035,925) which is based on revaluations outside of the approved conversion methodology. DOTD followed the "Approved Methodology" and utilized the available electronic data if available and other secondary records if not. The LLA did extensive search of "historical records" and utilized this to change the valuations established for the assets converted. The LLA also changed data source components of the implementation methodology which produced different asset values. These changes were not a GASB requirement but a preference of the LLA.
We CONCUR with Errors in valuing roads turned over by local entities. There were errors in computing the value of 7 incoming road sections (total length 1.92 miles) resulting in an understatement of $3.7 million (.4% of additions) and 3 outgoing roads (total length 4.25 miles) resulting in an understatement of $12 million. Retirements are a very small component of total infrastructure. Because the retirements consist substantially of road transfers, any errors in this amount appear of greater significance (57% of retirements) than its value relative to gross infrastructure (.06% of gross infrastructure). Therefore, we assert that these errors are immaterial to fair presentation of the agency's financial statements.

We DO NOT CONCUR with the LLA values of 4 incoming road sections (2.67 miles) used the wrong cost per mile. DOTD Section 21, Data Collection and Management, is the official source of mileage changes as well as per mile valuations. Although these roads were appropriately valued at conversion, the removal of these assets in transfers is not a "conversion" activity, but a routine business activity. The LLA chose to use the cost chart used in the conversion method rather than the official source for cost per mile. The amount of excess cost computed is $1,335,000 (6.36% of retirements).

Corrective Action Plan
Responsible Party – Beverly Hodges, Financial Services Administrator
DOTD will work with the LaGov staff to implement these alterations. It is expected to consume considerable resources on both parts to make these changes. DOTD will work with the LLA to clarify that DOTD Section 21, Data Collection and Management, is the official source of data on changes to the state highway system and the related valuations.
The business process for road transfers and other changes to the state highway system is under review. We are working to design a process that will deliver the appropriate pertinent data to all areas of DOTD involved in the process on a routine basis throughout the year. This will reduce the work load at year-end. Having multiple entries throughout the year will provide the LLA with the opportunity to audit a sample rather than 100% of these transactions. Simpler computation methods are being considered to limit differences in values between engineering estimates and accounting estimates.

- *LLA: Contingent liabilities were overstated by a net $14.6 million due to purchase orders containing committed amounts greater than the approved contract amounts. Classification errors between federal and state liabilities also resulted in the following misstatements:*

*o LLA: State contingent liabilities were overstated by $22.7 million.*

*o LLA: Federal contingent liabilities were understated by $8.0 million.*

DOTD RESPONSE: We CONCUR. Purchase orders were entered at budgeted amounts instead of contract amounts which resulted in the overstatement.

Corrective Action Plan
Responsible Party – Beverly Hodges, Financial Services Administrator

DOTD Financial Services has revised the Standard Operating Procedures to include a review which will validate the Contingent Liability totals provided by the Budget Section. Additionally, subsequent to issuing the 2011 AFR, the LaGov system was enhanced, creating a budget report which is more time sensitive.

- *LLA: Right-of-way was understated by a net $14.2 million due to the following errors:*
  *o LLA: Additions were understated by $29.7 million. This error was due to differences between parcel values in the Real Estate module and project expenditures for the right-of-way project phase. There were also coding errors which resulted in right-of-way expenses being charged to general ledger accounts for roadway construction.*

DOTD Response: We DO NOT CONCUR. DOTD followed the "Approved Methodology" presented in the "White Paper" for the conversion of Real Estate / Land (ROW). Because of limited available records, time, and resources, ROW had to be converted in a lump sum cost value. The LaGov ERP staff, in concert with OSRAP, developed the criteria for capitalizing ROW cost going forward from conversion. These criteria were used to capitalize parcel cost for FY 2011 that was reported in the AFR.

The LLA adjustment is a continuation of the "Wooster Method" for capitalizing real estate instead of the individual parcel method. Continuation of the "Wooster Method" is not in compliance with GASB. The adjustment incorporated projects which do not produce DOTD assets. The audit adjustment included, in error, $778,143 in ROW costs for Airport projects and a refund of $4,650,000 to the Amite River Basin Commission.

Corrective Action Plan
Responsible Party – Beverly Hodges, Financial Services Administrator
DOTD will work with OSRAP to obtain greater clarification of classification and allocation of ROW phase costs to land and infrastructure assets. We will explore possible changes in LaGov that may be used to enhance accuracy of ROW asset costs.

General Ledger coding was presented as part of the DOTD Business Conference in February, 2012. An Excel sheet listing valid DOTD only codes, their definitions and uses will be placed on the DOTD intranet to provide a tool to illustrate the appropriate codes to use.

- *LLA: Deletions were understated by $15,500,000 due to the improper treatment of a return of prior years' appropriation.*

DOTD RESPONSE: We CONCUR but DO NOT CONCUR that this is a material finding. In March 2011, the Corps of Engineers returned funds, paid to the Corp between 2001 and 2009 from the Capital Outlay Fund for the Comite Diversion Canal project, totaling $15,500,000. DOTD refunded to the Amite River Basin Commission their cost share (1/3) totaling $4,650,000 in June 2011. The balance of $10,850,000 should have been shown as a deletion in Note I which is .6 of 1% of total Right of Way.

Corrective Action Plan
Responsible Party – Beverly Hodges, Financial Services Administrator
DOTD will collaborate with OSRAP to obtain clarification of classification and allocation of ROW phase costs to land and infrastructure assets. We will explore possible changes in LaGov that may be used to enhance accuracy of ROW asset costs. DOTD will work with LaGov to book the necessary adjustments to the individual assets and related depreciation to conform to the alterations created by the LLA. It is expected to consume considerable resources fromboth parties to make these changes.

- *LLA: The Schedule of Expenditure of Federal Awards (SEFA) for capital outlay was understated $11.7 million as a result the following errors:*

  - *o LLA: Payables were included on the SEFA, which was prepared on a cash basis. This was caused by DOTD using the posting date to identify payables rather than the entry date.*

  - *o LLA: In calculating the SEFA expenditures, prior year unbilled expenses were backed out of current year revenue even though the prior year unbilled expenses had not been collected in the current year.*

  - *o LLA: In calculating the SEFA expenditures, current year unbilled expenses were added to the current year revenue; however the LaGov unbilled report was incomplete. In addition, DOTD had not performed a reconciliation of federal revenue and expenses which would have detected the incomplete unbilled expenses.*

*o LLA: Current year unbilled expenses were also incorrectly classified as non-ARRA, resulting in an understatement of ARRA expenditures totaling $6.1 million.*

DOTD RESPONSE: We CONCUR. The DOTD Federal Aid Unit was aware that certain items were not being billed. LaGov had not yet provided reports to confirm funding of all federal expenses, which resulted in an inability to reconcile federal revenues to federal expenses.

Corrective Action Plan
Responsible Party – Beverly Hodges, Financial Services Administrator
The federal aid unit has implemented the following: standard operating procedures has been updated to include the use of entry date instead of posting date; the Unit is monitoring and correcting federal expense items in suspense and not identified on an unbilled report; the LaGov team has developed a means to identify all items coded to TT11 and unbilled (it is not yet in production); the unbilled items will be reported on an exception report to be monitored and reviewed regularly by the budget, project finance and financial services staff; and the federal aid unit is developing a reconciliation task that will continuously balance the federal revenue to federal expense and unbilled items. The implementation of this continuous process will be fully implemented when LaGov moves the TT11 report into a production environment. Prior to that date financial services, budget, and project finance staff are manually correcting the items noted.

*LLA: These errors have occurred because of inadequate controls over financial reporting; inadequate training and supervision of employees processing transactions and preparing the AFR; and inadequate supervisory review of the AFR before being submitted to the Division of Administration, Office of Statewide reporting and Accounting Policy (OSRAP).*

DOTD RESPONSE: We DO NOT CONCUR. The Department and the Financial Services Section disagree with the assessment that staff has not been adequately trained or supervised and that there is not an adequate system of review for the department's AFR. Compilation procedures are designed to compile and report on materially accurate financial statements, and while it is our goal to achieve perfection in reporting, an audit is performed to attest to fairly presented and materially accurate statements. It is our assertion that reasonable internal controls are designed to faciliate an accurate preparation but must be established at a reasonable level, occasionally any control will fail if not established at 100% surety. Personnel have and continue to receive continuing education. The department recognizes the need to have professional accountants and strives to afford them with the opportunity to stay abreast of the requirements of governmental accounting. For the past four years AFR preparation, Financial

Services has engaged the assistance of CPAs to assist staff with the preparation and review of the AFRs.

Corrective Action Plan

Responsible Party – Beverly Hodges, Financial Services Administrator

The continued refinement of the district mini-AFR will facilitate the compilation of district data necessary to accurately complete the Department's AFR (ongoing, updates are rolled out prior to FYE 6/30/2012.) The post-implementation refinement of business processes using the LaGov (ERP) system will further enhance the timely and accurate compilation (review of AFR compilation processes were undertaken immediately following audit conclusion and revisions will be completed prior to FY 12 preparation commencement 8/15/12.) Multiple level review is currently performed on all components of the AFR compilation it is not anticipated that additional levels of review will be provided or are deemed necessary.

Thank you for the opportunity to respond to this audit finding and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director

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SHERRI H. LEBAS, P.E.
SECRETARY

March 15, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development**
**Single Audit Finding**
**Noncompliance with Cash Management Act**
**Legislative Auditor Letter dated March 7, 2012**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Noncompliance with Cash Management Act". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur in part with the finding.

The Department was not in compliance with the existing Treasury-State Agreement (TSA) since the date of the LaGov Go-Live because a formal request to OSRAP had not been submitted to amend the Department's clearance pattern. This has since been submitted and a revised agreement was in place effective July 1, 2011.

The quarterly federal credit worksheet was not prepared post Go-Live for nine months. This has been remedied and the calendar year 2011 submitted to OSRAP for review. The report is now prepared and submitted on a monthly basis as of January 2012.

The Department, upon consultation with OSRAP, disagrees that there is any potential interest liability owed by the state to the federal government. Per the composite billing methodology and conversion to a one-day billing turnaround, it is the contention of the Department, and has been confirmed with OSRAP, that no liability is owed. The composite billing methodology does not dictate nor limit the frequency of billing.

Responsible Party – Beverly Hodges, Financial Services Administrator

Action Plan – An amended TSA was requested and approved with an effective date of July 1, 2011. Credit information is being gathered on a daily basis and submitted to OSRAP on a monthly basis as of January 2012. No action is required on the potential interest liability.

Please feel free to contact me, or, Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas, P.E.
Secretary

c: Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director

UNIVERSITY OF LOUISIANA Lafayette

**Financial Aid Office**

P.O. Box 41206
Lafayette, LA 70504-1206
Office: (337) 482-6506

*Université des Acadiens*

November 21, 2011

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please find below our management response to the FY 2010-2011 audit finding of "Weakness in Calculation of Return of Title IV Funds".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

Effective immediately we have revised the form that must be completed at the beginning of each semester to calculate the number of days, scheduled breaks, mid-point and the 60% point that are to be used for Return to Title IV calculations. The form now has a copy of the applicable pages of the Federal Student Aid Handbook attached to it that clarifies what breaks are to be excluded from the computation. Once this form is completed, it must be submitted to the Financial Aid Director along with a copy of the semester calendar for approval. Once approved by the Financial Aid Director, the information is to be input on the Department of Education Return to Title IV website.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President

UNIVERSITY OF LOUISIANA
Lafayette

Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: (337) 482-6506

Université des Acadiens

September 20, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please find below our management response to the FY 2010-2011 audit finding of "Weakness Over Return of Federal Direct Loan Program Funds".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

The implementation of the Direct Loan Program for the 2010-2011 year consumed more of our financial aid and information technology personnel resources than we anticipated. We were also limited on what we could process electronically due to constraints on all years in the Student Aid Management System (SAM). We have been in constant contact with our software provider to make sure we are following the proper job streams to remain in compliance with Federal Regulations. The University has also committed to bringing in the software provider to review our processes for accuracy and efficiency. The University has added an additional programmer to the IT staff to assist the financial aid office. We anticipate the position to be filled by January , 2012.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President

UNIVERSITY OF LOUISIANA Lafayette

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*Université des Acadiens*

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September 20, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please find below our management response to the FY 2010-2011 audit finding of "Weakness Over Timely Disbursement of Federal Financial Assistance".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

The implementation of the Direct Loan Program for the 2010-2011 year consumed more of our financial aid and information technology personnel resources than we anticipated. We were also limited on what we could process electronically due to constraints on all years in the Student Aid Management System (SAM). We have been in constant contact with our software provider to make sure we are following the proper job streams to remain in compliance with Federal Regulations. The University has also committed to bringing in the software provider to review our processes for accuracy and efficiency and has added an additional programmer to the IT staff to assist the financial aid office. We anticipate the position to be filled by January, 2012.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President

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# Appendix C

# Findings and Recommendations
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# Appendix D

# Summary Schedule of Prior Federal Audit Findings

## STATE OF LOUISIANA

Summary Schedule of Prior Federal Audit Findings

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|---|---|---|---|---|
| **Findings Covering More Than One Federal Agency** | | | | |
| **Children and Family Services, Department of: (formerly Department of Social Services)** | | | | |
| 2010 | 2010 | 44 | F-10-CC-DSS-1 | Improper Employee Activity in Federal Programs |
| 2010 | 2010 | 46 | F-10-CC-DSS-2 | Noncompliance With Suspension and Debarment Requirements |
| 2008 | 2007 | 55 | F-08-CC-DSS-1 | Improper Employee Activity in Federal Programs |
| 2007 | 2007 | 58 | F-07-CC-DSS-2 | Improper Employee Activity in Federal Programs |
| **Education, Department of:** | | | | |
| 2009 | 2006 | 79 | F-09-CC-EDUC-1 | Inadequate Fiscal Monitoring |
| **Executive Department:** | | | | |
| 2010 | 2010 | 39 | F-10-CC-EXEC-DOA-OSP-1 | Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement and State Purchasing Regulations |
| 2009 | 2009 | 80 | F-09-CC-EXEC-OCD-1 | Noncompliance With A-87 Allowable Cost Principles |
| **Grambling State University:** | | | | |
| 2010 | 2008 | 47 | F-10-CC-GSU-1 | Allowable Cost |
| 2009 | 2008 | 87 | F-09-CC-GSU-1 | Allowable Cost |
| 2010 | 2009 | 48 | F-10-CC-GSU-2 | Grant Management Procedures |
| 2010 | 2007 | 49 | F-10-CC-GSU-3 | Matching |
| **Louisiana Workforce Commission:** | | | | |
| 2010 | 2010 | 41 | F-10-CC-LWC-1 | Improper Charging of Administrative Expenditures to Federal Awards |
| **Natural Resources, Department of:** | | | | |
| 2010 | 2010 | 43 | F-10-CC-DNR-1 | Untimely Federal Financial Reporting |

(Continued)

| CFDA Number | State Agency | Questioned Costs | Current Status Per Auditee | Page No. |
|---|---|---|---|---|
| 10.551/561/93.575/596/713 | Children and Family Services | $18,205 | Partially corrected; QC unresolved; Repeat in 2011, p. 40 | D-13 |
| 10.561/93.558/563/575/ 596/667/713 | Children and Family Services | n/a | Fully corrected | D-14 |
| 10.551/561/93.558 | Children and Family Services | $18,607 | Fully corrected; QC unresolved | D-15 |
| 10.551/561/93.558/575/596 | Children and Family Services | $44,667 | Fully corrected; QC unresolved | D-16 |
| 84.010/027/173/367/93.558 | Education | n/a | Partially corrected | D-17 |
| 10.557/561/15.426/17.225/258/ 259/260/66.436/84.126/390/ 93.558/563/569/575/596/658/ 667/713/97.036/039/067 | Executive | n/a | Fully corrected | D-18 |
| 14.228/97.039 | Executive | $77,904 | Fully corrected; QC unresolved | D-19 |
| 12.800/93.658/859 | Grambling | n/a | Fully corrected | D-20 |
| 12.800/93.658 | Grambling | $6,647 | Fully corrected; QC resolved | D-21 |
| 12.800/17.259/84.007/ 032/033/063/375/376/ 93.658/859 | Grambling | n/a | Fully corrected | D-22 |
| 17.259/93.658 | Grambling | n/a | Fully corrected | D-23 |
| 10.561/17.207/225/245/ 258/259/260/271/504/ 801/804/93.569 | Louisiana Workforce Commission | $1,645,697 | Fully corrected; QC unresolved | D-24 |
| 15.426/66.436 | Natural Resources | n/a | Fully corrected | D-25 |

## STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|---|---|---|---|---|
| **Findings Covering More Than One Federal Agency (Continued)** | | | | |
| **Recovery School District:** | | | | |
| 2009 | 2007 | 82 | F-09-CC-RSD-1 | Inadequate Controls Over Coding of Federal Expenditures |
| 2008 | 2007 | 51 | F-08-CC-EDUC-1 | Inadequate Control Over Coding of Federal Expenditures |
| 2009 | 2008 | 83 | F-09-CC-RSD-2 | Noncompliance With A-87 Payroll Certification Regulations |
| 2009 | 2007 | 85 | F-09-CC-RSD-3 | Noncompliance With Federal and State Equipment Management Regulations |
| 2007 | 2007 | 52 | F-07-CC-EDUC-2 | Inadequate Controls Over Payroll - Recovery School District |
| **Southern University and A&M College (Baton Rouge):** | | | | |
| 2010 | 2010 | 50 | F-10-CC-SUBR-1 | Late Submission of American Recovery and Reinvestment Act Reports Under Section 1512 |
| **U.S. Department of Agriculture** | | | | |
| **Children and Family Services, Department of: (formerly Department of Social Services)** | | | | |
| 2010 | 2007 | 52 | F-10-USDA-DSS-3 | Disaster Supplemental Nutrition Assistance Program: Intentional Program Violations and Ineligible Benefits |
| 2009 | 2007 | 95 | F-09-USDA-DSS-1 | Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits |
| 2008 | 2007 | 59 | F-08-USDA-DSS-2 | Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits |
| 2007 | 2007 | 62 | F-07-USDA-DSS-3 | Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits |
| 2006 | 2006 | 35 | F-06-USDA-DSS-2 | Deficiencies in the Operation of the Disaster Food Stamp Program |
| 2006 | 2006 | 37 | F-06-USDA-DSS-3 | Food Stamp Cluster: Destroyed Records and Ineligible Benefits |
| **Public Health, Office of:** | | | | |
| 2010 | 2010 | 51 | F-10-USDA-OPH-1 | Noncompliance With WIC Program Requirements |
| **U.S. Department of Housing & Urban Development/Community Planning & Development** | | | | |
| **Executive Department:** | | | | |
| 2010 | 2010 | 55 | F-10-HUD-EXEC-DOA-OCD-1 | Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program |
| 2010 | 2010 | 56 | F-10-HUD-EXEC-DOA-OCD-2 | Inadequate Recovery of Homeowner Assistance Program Awards |
| 2010 | 2010 | 58 | F-10-HUD-EXEC-DOA-OCD-3 | Noncompliance With A-87 Allowable Cost Principles for the Road Home Program |
| 2010 | 2010 | 59 | F-10-HUD-EXEC-DOA-OCD-4 | Noncompliance With Federal Reporting Requirements |
| 2010 | 2010 | 60 | F-10-HUD-EXEC-DOA-OCD-5 | Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement |

(Continued)

| CFDA Number | State Agency | Questioned Costs | Current Status Per Auditee | Page No. |
|---|---|---|---|---|
| 84.010/938/93.558/97.036 | Recovery School District | $187,868 | Partially corrected; QC unresolved | D-26 |
| 84.938/97.036 | Recovery School District | $111,020 | Partially corrected; QC unresolved | D-27 |
| 10.559/84.027/938/93.558 | Recovery School District | n/a | Partially corrected | D-28 |
| 84.010/938/97.036 | Recovery School District | n/a | Partially corrected | D-29 |
| 84.010/027/938/93.558 | Recovery School District | $427,695 | Partially corrected; QC unresolved | D-30 |
| 47.082/93.701 | Southern - BR | n/a | Fully corrected | D-31 |
| 10.551/561 | Children and Family Services | $108,655 | Fully corrected; QC unresolved | D-32 |
| 10.551/561 | Children and Family Services | $74,970 | Fully corrected; QC unresolved | D-33 |
| 10.551/561 | Children and Family Services | $283,394 | Fully corrected; QC unresolved | D-34 |
| 10.551/561 | Children and Family Services | $248,825 | Fully corrected; QC unresolved | D-35 |
| 10.551/561 | Children and Family Services | $122,110 | Fully corrected; QC unresolved | D-36 |
| 10.551/561 | Children and Family Services | $2,796 | Fully corrected; QC unresolved | D-37 |
| 10.557 | Public Health | n/a | Partially corrected; Repeat in 2011, p. 43 | D-38 |
| 14.228 | Executive | $755,587 | Partially corrected; QC unresolved | D-39 |
| 14.228 | Executive | $2,145,547 | Partially corrected; QC unresolved; Repeat in 2011, p. 49 | D-41 |
| 14.228 | Executive | $1,840,977 | Fully corrected; QC unresolved | D-44 |
| 14.228 | Executive | n/a | Partially corrected | D-45 |
| 14.228 | Executive | n/a | Fully corrected | D-46 |

## STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|---|---|---|---|---|
| **U.S. Department of Housing & Urban Development/Community Planning & Development (Continued)** | | | | |
| **Executive Department: (Continued)** | | | | |
| 2010 | 2010 | 61 | F-10-HUD-EXEC-DOA-OCD-6 | Noncompliance With Subrecipient Monitoring Compliance Requirements |
| 2009 | 2007 | 97 | F-09-HUD-EXEC-OCD-2 | Inadequate Controls Over the Road Home Homeowner Assistance Program |
| 2008 | 2007 | 61 | F-08-HUD-EXEC-OCD-1 | Inadequate Controls Over the Road Home Homeowner Assistance Program |
| 2009 | 2009 | 101 | F-09-HUD-EXEC-OCD-3 | Inadequate Subrecipient Monitoring of the CDBG Disaster Recovery Programs |
| **University of Louisiana at Monroe:** | | | | |
| 2010 | 2010 | 63 | F-10-HUD-ULM-1 | Reimbursement in Excess of Actual Expenses Incurred |
| **U.S. Department of Interior** | | | | |
| **Wildlife and Fisheries, Department of:** | | | | |
| 2010 | 2010 | 64 | F-10-USDOI-DWF-1 | Noncompliance With Procurement, Suspension and Debarment Compliance Requirement |
| **U.S. Department of Labor** | | | | |
| **Louisiana Workforce Commission:** | | | | |
| 2010 | 2010 | 65 | F-10-USDOL-LWC-2 | Inaccurate Federal Reporting |
| 2010 | 2009 | 66 | F-10-USDOL-LWC-3 | Inadequate Monitoring of Subrecipient Findings and A-133 Audits |
| 2010 | 2008 | 67 | F-10-USDOL-LWC-4 | Noncompliance With Administrative Rules for Interstate Unemployment Compensation Benefit Payments |
| 2010 | 2007 | 68 | F-10-USDOL-LWC-5 | Noncompliance With Record Retention Policy |
| 2010 | 2009 | 69 | F-10-USDOL-LWC-6 | Weaknesses in Controls Over Remittance Processing System |
| **U.S. Department of Transportation** | | | | |
| **Public Safety Services, Department of - Public Safety and Corrections:** | | | | |
| 2010 | 2010 | 71 | F-10-USDOT-DPS-1 | Misappropriation by Office of Motor Vehicles Employee |
| **Transportation and Development, Department of:** | | | | |
| 2010 | 2010 | 72 | F-10-USDOT-DOTD-1 | Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements |
| 2010 | 2010 | 74 | F-10-USDOT-DOTD-2 | Inadequate Controls Over Contract Time Extensions |
| 2010 | 2010 | 75 | F-10-USDOT-DOTD-3 | Inadequate Controls Over Davis-Bacon Act (Including ARRA) |
| 2010 | 2010 | 77 | F-10-USDOT-DOTD-4 | Inadequate Controls Over Incidental and Indirect Cost Billings |
| 2010 | 2009 | 78 | F-10-USDOT-DOTD-5 | Inadequate Controls Over Subrecipient Monitoring |
| 2006 | 2006 | 50 | F-06-USDOT-DOTD-2 | Noncompliance With the Cash Management Improvement Act |

(Continued)

| CFDA Number | State Agency | Questioned Costs | Current Status Per Auditee | Page No. |
|---|---|---|---|---|
| 14.228 | Executive | n/a | Fully corrected | D-47 |
| 14.228 | Executive | $985,958 | Partially corrected; QC unresolved | D-48 |
| 14.228 | Executive | Unable to determine | No further action needed | D-50 |
| 14.228 | Executive | n/a | Fully corrected | D-52 |
| 14.228 | ULM | $72,149 | Fully corrected; QC resolved | D-55 |
| 15.611/615/625/626/ 631/632/633/634 | Wildlife and Fisheries | n/a | Fully corrected | D-56 |
| 17.258/259/260 | Louisiana Workforce Commission | n/a | Partially corrected; Repeat in 2011, p. 57 | D-57 |
| 17.258/259/260 | Louisiana Workforce Commission | n/a | Partially corrected; Repeat in 2011, p. 59 | D-58 |
| 17.225 | Louisiana Workforce Commission | n/a | Fully corrected | D-59 |
| 17.225 | Louisiana Workforce Commission | $205,616 | Partially corrected; QC unresolved; Repeat in 2011, p. 60 | D-60 |
| 17.225 | Louisiana Workforce Commission | n/a | Partially corrected | D-61 |
| 20.232 | DPS | $8,215 | Fully corrected; QC resolved | D-62 |
| 20.205 | DOTD | n/a | Partially corrected; Repeat in 2011, p. 62 | D-63 |
| 20.205 | DOTD | n/a | Not corrected; Repeat in 2011, p. 64 | D-64 |
| 20.205 | DOTD | n/a | Fully corrected | D-65 |
| 20.205 | DOTD | $15,312 | Partially corrected; QC unresolved; Repeat in 2011, p. 65 | D-66 |
| 20.205/219 | DOTD | n/a | Partially corrected | D-67 |
| 20.205 | DOTD | n/a | No further action needed | D-68 |

## STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|---|---|---|---|---|
| **U.S. Department of Education** | | | | |
| **Acadiana Technical College:** | | | | |
| 2010 | 2010 | 80 | F-10-ED-ATC-1 | Weakness Over Federal Academic Competitiveness Grant |
| 2010 | 2008 | 81 | F-10-ED-ATC-2 | Weakness Over Return of Federal Pell Grant Program Funds |
| 2010 | 2009 | 82 | F-10-ED-ATC-3 | Weakness Over Verification of Federal Pell Grant Program |
| **Baton Rouge Community College:** | | | | |
| 2009 | 2009 | 108 | F-09-ED-BRCC-1 | Weakness Over Return of Pell Grant Program Funds |
| **Children and Family Services, Department of: (formerly Department of Social Services)** | | | | |
| 2010 | 2010 | 89 | F-10-ED-DSS-4 | Inaccurate and Untimely Federal Financial Reports |
| **Education, Department of:** | | | | |
| 2010 | 2007 | 83 | F-10-ED-EDUC-1 | Noncompliance With Federal and State Equipment Management Regulations |
| **Executive Department:** | | | | |
| 2010 | 2010 | 85 | F-10-ED-EXEC-DOA-1 | Noncompliance With Level of Effort Requirements |
| **Grambling State University:** | | | | |
| 2010 | 2009 | 91 | F-10-ED-GSU-4 | Return of Title IV Funds |
| 2009 | 2009 | 130 | F-09-ED-GSU-11 | Return of Title IV Funds |
| 2009 | 2009 | 127 | F-09-ED-GSU-8 | Entrance Counseling |
| 2009 | 2009 | 131 | F-09-ED-GSU-13 | Student Eligibility |
| 2009 | 2008 | 132 | F-09-ED-GSU-14 | Verification |
| 2008 | 2008 | 92 | F-08-ED-GSU-7 | Verification |
| 2008 | 2007 | 89 | F-08-ED-GSU-5 | Federal Work-Study |
| **Recovery School District:** | | | | |
| 2010 | 2007 | 86 | F-10-ED-RSD-1 | Inadequate Controls Over Payroll |
| 2008 | 2007 | 74 | F-08-ED-EDUC-5 | Inadequate Controls Over Payroll - Recovery School District |
| 2010 | 2008 | 88 | F-10-ED-RSD-2 | Noncompliance with A-87 Payroll Certification Regulations |
| 2008 | 2007 | 82 | F-08-ED-EDUC-9 | Theft of Computers - Recovery School District |
| 2007 | 2007 | 77 | F-07-ED-EDUC-5 | Inadequate Controls Over Movable Property - Recovery School District |
| **Southern University and A&M College (Baton Rouge):** | | | | |
| 2009 | 2009 | 133 | F-09-ED-SUBR-1 | Return of Title IV Funds |
| 2009 | 2009 | 134 | F-09-ED-SUBR-2 | Student Credit Balance |

(Continued)

| CFDA Number | State Agency | Questioned Costs | Current Status Per Auditee | Page No. |
|---|---|---|---|---|
| 84.375 | Acadiana | n/a | Not corrected; Repeat in 2011, p. 76 | D-69 |
| 84.063 | Acadiana | n/a | Not corrected; Repeat in 2011, p. 79 | D-70 |
| 84.063 | Acadiana | n/a | Fully corrected | D-71 |
| 84.063 | BRCC | n/a | Fully corrected | D-72 |
| 84.126 | Children and Family Services | n/a | Fully corrected | D-73 |
| 84.027/938/940 | Education | n/a | Partially corrected; Repeat in 2011, p. 81 | D-74 |
| 84.394 | Executive | $289,388,821 | Fully corrected; QC resolved | D-75 |
| 84.032/063 | Grambling | Unable to determine | Change of corrective action; Repeat in 2011, p. 95 | D-76 |
| 84.032/063 | Grambling | Unable to determine | Change of corrective action | D-77 |
| 84.032 | Grambling | $14,860 | Fully corrected; QC unresolved | D-78 |
| 84.032/063 | Grambling | $13,891 | Fully corrected; QC unresolved | D-79 |
| 84.007/032/033/063 | Grambling | $44,608 | Fully corrected; QC unresolved | D-80 |
| 84.032/063 | Grambling | $24,860 | Fully corrected; QC unresolved | D-81 |
| 84.033 | Grambling | $3,068 | Fully corrected; QC unresolved | D-82 |
| 84.010/938 | Recovery School District | $10,269 | Not corrected; QC unresolved; Repeat in 2011, p. 84 | D-83 |
| 84.938 | Recovery School District | $15,037 | Partially corrected; QC unresolved | D-84 |
| 84.027/367/391/392 | Recovery School District | n/a | Partially corrected; Repeat in 2011, p. 38 | D-85 |
| 84.938 | Recovery School District | n/a | Partially corrected | D-86 |
| 84.938 | Recovery School District | n/a | Partially corrected | D-87 |
| 84.032/063 | Southern - BR | Unable to determine | Fully corrected | D-88 |
| 84.032/063 | Southern - BR | n/a | Fully corrected | D-89 |

## STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|---|---|---|---|---|
| **U.S. Department of Education (Continued)** | | | | |
| **Southern University at New Orleans:** | | | | |
| 2010 | 2009 | 92 | F-10-ED-SUNO-1 | Return of Title IV Funds |
| 2010 | 2008 | 93 | F-10-ED-SUNO-2 | Verification |
| 2009 | 2008 | 138 | F-09-ED-SUNO-5 | Verification |
| 2008 | 2008 | 99 | F-08-ED-SUNO-5 | Verification |
| 2009 | 2009 | 136 | F-09-ED-SUNO-2 | Procurement, Suspension, and Debarment |
| **Southern University at Shreveport-Bossier City:** | | | | |
| 2009 | 2009 | 140 | F-09-ED-SUSH-2 | Entrance Counseling |
| 2008 | 2008 | 100 | F-08-ED-SUSH-1 | Federal Work-Study |
| 2008 | 2005 | 101 | F-08-ED-SUSH-2 | Return of Title IV Funds |
| 2007 | 2005 | 94 | F-07-ED-SUSH-2 | Return of Title IV Funds |
| 2007 | 2005 | 95 | F-07-ED-SUSH-3 | Satisfactory Academic Progress |
| 2007 | 2006 | 96 | F-07-ED-SUSH-4 | Verification |
| 2006 | 2006 | 64 | F-06-ED-SUSH-4 | Verification |
| **University of Louisiana at Lafayette:** | | | | |
| 2010 | 2008 | 90 | F-10-ED-ULL-1 | Untimely Federal Reporting |
| **U.S. Department of Health and Human Services** | | | | |
| **Children and Family Services, Department of: (formerly Department of Social Services)** | | | | |
| 2010 | 2005 | 100 | F-10-HHS-DSS-5 | Child Care Cluster: Noncompliance With Program Requirements |
| 2009 | 2005 | 149 | F-09-HHS-DSS-2 | Child Care Cluster: Noncompliance With Program Requirements |
| 2008 | 2005 | 113 | F-08-HHS-DSS-3 | Child Care Cluster: Noncompliance With Program Requirements |
| 2007 | 2005 | 102 | F-07-HHS-DSS-5 | Child Care Cluster: Noncompliance With Program Requirements |
| 2010 | 2010 | 101 | F-10-HHS-DSS-6 | Ineligible Payments in the Temporary Assistance for Needy Families Program |
| 2009 | 2005 | 150 | F-09-HHS-DSS-3 | Foster Care - Title IV-E: Noncompliance With Program Requirements |
| 2008 | 2005 | 115 | F-08-HHS-DSS-4 | Foster Care - Title IV-E: Noncompliance With Program Requirements |
| 2009 | 2008 | 151 | F-09-HHS-DSS-4 | Fraudulent Billings by Providers |
| 2008 | 2008 | 117 | F-08-HHS-DSS-5 | Fraudulent Billings by Providers |
| 2008 | 2005 | 119 | F-08-HHS-DSS-6 | Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements |
| 2007 | 2005 | 108 | F-07-HHS-DSS-9 | Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements |
| 2007 | 2006 | 105 | F-07-HHS-DSS-7 | Control Weaknesses Over the LaCarte Purchasing Card Program |
| **Executive Department (OSRAP):** | | | | |
| 2002 | 1998 | 122 | F-02-HHS-CAFR-1 | Inappropriate Billing of Insurance Premiums |

(Continued)

| CFDA Number | State Agency | Questioned Costs | Current Status Per Auditee | Page No. |
|---|---|---|---|---|
| 84.032/063 | Southern - UNO | n/a | Not corrected; Repeat in 2011, p. 97 | D-90 |
| 84.007/032/063 | Southern - UNO | $7,088 | Fully corrected; QC resolved | D-91 |
| 84.007/032/063 | Southern - UNO | $67,188 | Fully corrected; QC resolved | D-92 |
| 84.032/063 | Southern - UNO | $11,370 | Fully corrected; QC resolved | D-93 |
| 84.031 | Southern - UNO | n/a | Fully corrected | D-94 |
| 84.032 | Southern - Shreveport | $9,800 | Fully corrected; QC unresolved | D-95 |
| 84.033 | Southern - Shreveport | $2,905 | Fully corrected; QC unresolved | D-96 |
| 84.007/032/063 | Southern - Shreveport | n/a | Fully corrected | D-97 |
| 84.007/032 | Southern - Shreveport | $464,175 | Fully corrected; QC unresolved | D-98 |
| 84.007/032/033/063 | Southern - Shreveport | $89,100 | Fully corrected; QC unresolved | D-99 |
| 84.007/032/033/063 | Southern - Shreveport | $52,743 | Fully corrected; QC unresolved | D-100 |
| 84.007/032/063/268 | Southern - Shreveport | $26,405 | Fully corrected; QC resolved | D-101 |
| 84.063/376 | ULL | n/a | Fully corrected | D-102 |
| 93.575/596/713 | Children and Family Services | $6,965 | Fully corrected; QC unresolved | D-103 |
| 93.575/596 | Children and Family Services | $9,539 | Fully corrected; QC unresolved | D-104 |
| 93.575/596 | Children and Family Services | $54,598 | Fully corrected; QC unresolved | D-105 |
| 93.575/596 | Children and Family Services | $84,781 | Fully corrected; QC unresolved | D-106 |
| 93.558 | Children and Family Services | $6,274 | Fully corrected; QC unresolved | D-107 |
| 93.658 | Children and Family Services | $4,305 | Fully corrected; QC unresolved | D-108 |
| 93.658 | Children and Family Services | $33,716 | Fully corrected; QC unresolved | D-109 |
| 93.575/596 | Children and Family Services | $518,945 | Fully corrected; QC unresolved | D-110 |
| 93.558/575/596 | Children and Family Services | $972,598 | Fully corrected; QC unresolved | D-111 |
| 93.558 | Children and Family Services | $303,491 | Fully corrected; QC unresolved | D-112 |
| 93.558 | Children and Family Services | $259,540 | Fully corrected; QC unresolved | D-113 |
| 93.667/669 | Children and Family Services | $9,300 | Fully corrected; QC unresolved | D-114 |
| 93.778 | Executive Department (OSRAP) | Unable to determine | Fully corrected; QC resolved | D-115 |

## STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|---|---|---|---|---|
| **U.S. Department of Health and Human Services (Continued)** | | | | |
| **Health and Hospitals, Department of:** | | | | |
| 2010 | 2008 | 94 | F-10-HHS-DHH-1 | Improper Claims by Long Term Personal Care Services Providers |
| 2010 | 2008 | 95 | F-10-HHS-DHH-2 | Improper Payments to Non-Emergency Medical Transportation Service Providers |
| 2010 | 2008 | 97 | F-10-HHS-DHH-3 | Improper Payments to Waiver Services Providers |
| 2009 | 2008 | 146 | F-09-HHS-DHH-4 | Inappropriate Access to the Medicaid Eligibility Data System |
| 2008 | 2008 | 108 | F-08-HHS-DHH-4 | Inadequate Internal Control Over Cooperative Endeavor Agreements |
| 2007 | 2005 | 99 | F-07-HHS-DHH-1 | Improper Claims by Waiver Services Providers |
| 2006 | 2006 | 69 | F-06-HHS-DHH-4 | Improper Claims by Non-Emergency Transportation Service Providers |
| 2002 | 2002 | 127 | F-02-HHS-DHH-3 | Improper Disproportionate Share Payments |
| **Louisiana Workforce Commission:** | | | | |
| 2010 | 2010 | 98 | F-10-HHS-LWC-7 | Failure to Subgrant American Recovery and Reinvestment Act Funds Timely |
| 2010 | 2010 | 99 | F-10-HHS-LWC-8 | Inadequate Subrecipient Monitoring for the Community Services Block Grant |
| **U.S. Department of Homeland Security** | | | | |
| **Executive Department:** | | | | |
| 2009 | 2009 | 156 | F-09-DHS-EXEC-OCD-4 | Inadequate Controls Over the Hazard Mitigation Program |
| **Homeland Security and Emergency Preparedness, Governor's Office of:** | | | | |
| 2010 | 2010 | 102 | F-10-DHS-GOHSEP-1 | Inaccurate Federal Financial Reports |
| 2009 | 2007 | 164 | F-09-DHS-GOHSEP-7 | Noncompliance With Subrecipient Monitoring Requirements |
| 2008 | 2008 | 121 | F-08-DHS-GOHSEP-2 | Inadequate Controls Over Cash Management and Noncompliance With CMIA Agreement |
| 2006 | 2006 | 87 | F-06-DHS-MIL/GOHSEP-1 | Noncompliance With Procurement and Suspension and Debarment Requirements |
| **Louisiana State University - Baton Rouge:** | | | | |
| 2010 | 2010 | 103 | F-10-DHS-LSUBR-1 | Inadequate Controls Over Purchasing Within the School of Music |
| **Public Health, Office of:** | | | | |
| 2006 | 2006 | 90 | F-06-DHS-OPH-1 | Insufficient Documentation of Program Expenditures |
| **Transportation and Development, Department of:** | | | | |
| 2010 | 2010 | 105 | F-10-DHS-DOTD-6 | Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036) |

(Concluded)

| CFDA Number | State Agency | Questioned Costs | Current Status Per Auditee | Page No. |
|---|---|---|---|---|
| 93.778 | Health and Hospitals | $33,547 | Partially corrected; QC resolved | D-123 |
| 93.778 | Health and Hospitals | $14,947 | Partially corrected; QC resolved; Repeat in 2011, p. 104 | D-124 |
| 93.778 | Health and Hospitals | $17,756 | Partially corrected; QC resolved | D-125 |
| 93.778 | Health and Hospitals | n/a | Fully corrected | D-126 |
| 93.779 | Health and Hospitals | $335,000 | Fully corrected; QC unresolved | D-127 |
| 93.778 | Health and Hospitals | $1,825 | Partially corrected; QC resolved | D-128 |
| 93.778 | Health and Hospitals | $15,674 | Partially corrected; QC resolved | D-129 |
| 93.778 | Health and Hospitals | $185,605,936 | Fully corrected; QC resolved | D-130 |
| 93.710 | Louisiana Workforce Commission | n/a | Fully corrected | D-131 |
| 93.569/710 | Louisiana Workforce Commission | n/a | Partially corrected | D-132 |
| 97.039 | Executive | Unable to determine | Partially corrected | D-133 |
| 97.036/039 | GOHSEP | n/a | Fully corrected | D-135 |
| 97.004/036/039/067 | GOHSEP | n/a | Fully corrected | D-136 |
| 97.036/039 | GOHSEP | n/a | Fully corrected | D-137 |
| 97.036 | GOHSEP | $264,912 | Fully corrected; QC unresolved | D-138 |
| 97.036 | LSU - BR | $100,664 | Fully corrected; QC resolved | D-139 |
| 97.036 | Public Health | $38,533 | Fully corrected; QC no further action needed | D-140 |
| 97.036 | DOTD | $3,163 | Not corrected; QC unresolved; Repeat in 2011, p. 116 | D-141 |

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services

Finding Title: Improper Employee Activity in Federal Programs

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-CC-DSS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 18,205

Page Number (from Single Audit Report): 44

Program Name(s): Supplemental Nutrition Asst. Program (SNAP)&Child Care Development Fund Cluster

Federal Grantor Agency: United States Department of Agriculture; U.S. Department of Health and Human Services

CFDA Number(s): 10.551 and 10.561 (SNAP) & 93.575, 93.596, and 93.713 (CCDF)

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The collection of fraud amounts has been referred to Fraud and Recovery. Employees involved have either resigned or been dismissed. $11,038.08 of the $18,205 has been collected. Remaining questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
Each employee of DCFS as a new hire and then annually beginning January 1 with a deadline of January 31 of each year must sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS Policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances). The form states in-part, "By signing below I acknowledge that I have read and understand DCFS Policy regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances. Specifically, "I understand that I am prohibited from taking any action on my own personal public assistance case, a case involving an immediate family member, friend, or social acquaintance of myself".

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: 225-342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services

Finding Title: Noncompliance with Suspension and Debarment Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-CC-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 46

Program Name(s): TANF, State Administrative Matching Grants for SNAP, Child Care and Development Fund Cluster, Child Support Enforcement, and Social Services Block Grant

Federal Grantor Agency: U.S. Department of Health and Human Services; U.S. Department of Agriculture

CFDA Number(s): 93.558(TANF), 10.561(SNAP), 93.575, 93.596 & 93.713(CCDF), 93.563(CSE), 93.667(SSBG)

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
No dollar amount

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Corrective action was taken.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: 225-342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Improper Employee Activity in Federal Programs
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-CC-DSS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 18,607

Page Number (from Single Audit Report): 55

Program Name(s): Temporary Assistance for Needy Families; Food Stamps; State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Health and Human Services; U. S. Department of Agriculture

CFDA Number(s): 93.558; 10.551;10.561

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
In addition to control procedures already implemented, the agency is working to develop an identity pattern (signature of fraud) that will send automatic alerts when potential fraudulent activity exists.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Improper Employee Activity in Federal Programs
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-CC-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 44,667

Page Number (from Single Audit Report): 58

Program Name(s): Food Stamps; State Administrative Matching Grants for Food Stamp Program ( For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster); Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund; Temporary Assistance for Needy Families

Federal Grantor Agency: U. S. Department of Agriculture; U. S. Department of Health and Human Services

CFDA Number(s): 10.551; 10.561; 93.558; 93.575; 93.596

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Internal control procedures have been implemented in local offices to monitor and document activities of staff who have benefit authorization and EBT card issuance capabilities. Daily reports will be used to track where every card is mailed. For future DFSP, the agency has developed strategies, improved policies and procedures and issued specific guidance on processing employee DFSP applications to prevent fraud and to ensure program integrity.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education

Finding Title: Inadequate Fiscal Monitoring

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 79

Program Name(s): Improving Teacher Quality State Grants, Title 1 Grants to LEAs; IDEA, Special Ed - Grants to States; Special Ed-Preschool Grants; TANF

Federal Grantor Agency: US Department of Education and U.S. Department of Health and Human Services

CFDA Number(s): 84.367; 84.010; 84.027; 84.173; 93.558

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: _X___

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
LDOE received a letter from the USDOE on 7/15/2010 requesting comments on the audit findings, corrective actions planned or taken and other information which may have a bearing on the resolution. A determination has not been made at this time.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Corrective action plan implemented and remains in progress. We have instituted a monitoring plan that includes both field and desk audits. We are developing an annual self-assessment tool that will focus on internal controls. We are continuing to explore how to best utilize the electronic Grants Management System's capability to upload documents to support expenditures and we are investigating an expanded review process at the point of reimbusement.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Leslie L. Jewell Phone Number: 225-342-3830

Preparer's E-mail Address: Leslie.Jewell@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of State Purchasing and Travel

Finding Title: Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement and State Purchasing Regulations

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-CC-EXEC-DOA-OSP-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 0

Page Number (from Single Audit Report): 39

Program Name(s): Findings Covered More Than One Federal Program

Federal Grantor Agency: Findings Covered More Than One Federal Agency

CFDA Number(s): Findings Covered More Than One CFDA #

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Denise Lea Phone Number: (225) 342-8057

Preparer's E-mail Address: denise.lea@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Noncompliance With A-87 Allowable Cost Principles

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-EXEC-OCD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ 77,904

Page Number (from Single Audit Report): 80

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii and Hazard Mitigation Grant

Federal Grantor Agency: U.S. Department of Housing and Urban Development and U.S. Department of Homeland Security

CFDA Number(s): 14.228 & 97.039

Status of Questioned Costs (check one):

Resolved: __ Unresolved: __X__ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

We do not concur that the amounts paid in overtime are questioned costs since the overtime costs were incurred by employees that worked on these federal programs, and the costs were appropriately charged. This is an issue concerning the timing of overtime payments; OCD paid overtime on a bi-weekly basis whereas DOA paid overtime on a bi-annual basis.

---

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | **X** | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

OCD's policy of paying overtime compensation to its employees on a bi-weekly basis was changed March 16, 2010 to conform to the policy for all DOA employees

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**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

**Schedule 8-3 Form**

***Entity's Name:*** Grambling State University

Finding Title: Allowable Cost

"Pass-Through Entity Name," if applicable: Clarkson Aerospace Corporation

Reference Number(s): F-10-CC-GSU-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

*Initial Year of Finding:* 2008

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 47

Program Name(s): Air Force Defense Research Sciences, Foster Care - Title IV-E, Biomedical Research Training

Federal Grantor Agency: U. S. Department of Defense, U. S. Department of Health and Human Services

CFDA Number(s): 12.800, 93.658, 93.859

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ___ No Further Action Needed: ___
Not Applicable: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected**describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Moroline Washington Phone Number: (318) 274-6409

Preparer's E-mail Address: washingtonm@gram.edu

**Schedule 8-3 Form**

**Entity's Name:** Grambling State University

Finding Title: Allowable Cost

"Pass-Through Entity Name," if applicable: Clarkson Aerospace Corporation

Reference Number(s): F-09-CC-GSU-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 6,647

Page Number (from Single Audit Report): 87

Program Name(s): Air Force Defense Research Sciences, Foster Care - Title IV-E

Federal Grantor Agency: U. S. Department of Defense, U. S. Department of Health and Human Services

CFDA Number(s): 12.800, 93.658

Status of Questioned Costs (check one):

Resolved: _X__ Unresolved: ____ No Further Action Needed: ____

Not Applicable:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Moroline Washington Phone Number: (318) 274-6409

Preparer's E-mail Address: washingtonm@gram.edu

**Schedule 8-3 Form**

**Entity's Name:** Grambling State University

Finding Title: Grant Management Procedures

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-10-CC-GSU-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 48

Program Name(s): Federal Supplemental Educational Opportunity Program, Federal Work Study, Federal Family Education Loan Program, Federal Pell Grant Program, Academic Competitiveness Grants, National Science and Mathematics Access to Retain Talent (SMART) Grants, Foster Care Title IV-E, Workforce Investment Act-Youth Activities, Air Force Defense Research Sciences Program, Biomedical Research Training

Federal Grantor Agency: U.S. Department of Education, U.S. Department of Health and Human Services U.S. Department of Labor, U.S. Department of Defense

CFDA Number(s): 84.007, 84.033, 84.032, 84.063, 84.375, 84.376, 93.658, 17.259, 12.800, 93.859

Status of Questioned Costs (check one):

Resolved: _X__ Unresolved: ____ No Further Action Needed: ____

Not Applicable:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected,**describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Moroline Washington Phone Number: (318) 274-6409

Preparer's E-mail Address: washingtonm@gram.edu

**Schedule 8-3 Form**

**Entity's Name:** Grambling State University

Finding Title: Matching

"Pass-Through Entity Name," if applicable: Coordinating and Development Corporation

Reference Number(s): F-10-CC-GSU-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 49

Program Name(s): Workforce Investment Act - Youth Activities, Foster Care Title IV-E

Federal Grantor Agency: U.S. Department of Labor, U.S. Department of Health and Human Services

CFDA Number(s): 17.259, 93.658

Status of Questioned Costs (check one):

Resolved: _X__ Unresolved: ____ No Further Action Needed: ____
Not Applicable:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected,**describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Moroline Washington Phone Number: (318) 274-6409

Preparer's E-mail Address: washingtonm@gram.edu

**Schedule 8-3 Form**

**Entity's Name:** **Louisiana Workforce Commission**

Finding Title: Improper Charging of Administrative Expenditures to Federal Awards

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-CC-LWC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 1,645,697

Page Number (from Single Audit Report): 41

Program Name(s): Unemployment Insurance, Trade Adjustment Assistance, Work Opportunity Tax Credit Program (WOTC), Consultation Agreements, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Employment Service/Wagner-Peyser Funded Activities, ARRA - Employment Service/Wagner-Peyser Funded Activities, Disabled Veterans' Outreach Program (DVOP), Local Veterans' Employment Representative Program, WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, ARRA - WIA Dislocated Workers, Community Services Block Grant

Federal Grantor Agency: U.S. Department of Labor; U.S. Department of Health and Human Services; U.S. Department of Agriculture

CFDA Number(s): 17.225, 17.245, 17.271, 17.504, 10.561, 17.207, 17.801, 17.804, 17.258, 17.259, 17.260, 93.569

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: _X___ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Agency reallocated cost involved in the finding. U.S. Department of Labor has allowed questioned cost of $1,458,528. The allowance of the balance of questioned cost is to be determined by the US Department of Labor - Veterans' Employment and Training Service, US Department of Health and Human Services, and US Department of Agriculture.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Developed method to monitor changes in local office staffing. Will review staffing periodically and update allocation table accordingly.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Wayne J. Knight Phone Number: 225-342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

**Schedule 8-3 Form**

**Entity's Name:** **Department of Natural Resources**

Finding Title: Untimely Federal Financial Reporting

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-CC-DNR-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ None noted

Page Number (from Single Audit Report): 43

Program Name(s): Surveys, Studies, Investigations, Demonstrations, and Training Grant and Cooperative Agreements
Section 104 (b)(3) of the Clean Water Act
Coastal Impact Assistance Program (CIAP)

Federal Grantor Agency: Environmental Protection Agency
U. S. Department of the Interior

CFDA Number(s): 66.436 and 15.426

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

**NONE**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | **x** | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The Fiscal Section has revised and implemented control procedures to ensure that annual financial reports are prepared and submitted timely. Adequate personnel have been assigned to perform necessary reporting and the supervising Accountant Manager will be responsible for the fiscal monitoring and compliance of the requirements for each federal award. The internal auditor will add monitoring of federal financial reporting to the Department's Audit Plan.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Theresa Williams Phone Number: 225-342-4536

Preparer's E-mail Address: theresa.williams@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Inadequate Controls Over Coding of Federal Expenditures

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-RSD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 187,868.00

Page Number (from Single Audit Report): 82

Program Name(s): Hurricane Education Recovery; Disaster Grants - Public Assistance; Title I Grants to Local Educational Agencies; Temporary Assistance for Needy Families

Federal Grantor Agency: US Department of Education; US Department of Homeland Security; US Department of Health and Human Services

CFDA Number(s): 84.938; 97.036; 84.010; 93.558

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: _x___ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

No further contact to date.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective action plan implemented and remains in progress.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Inadequate Control Over Coding of Federal Expenditures

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 111,020.00

Page Number (from Single Audit Report): 51

Program Name(s): Hurricane Education Recovery; Disaster Grants - Public Assistance

Federal Grantor Agency: US Department of Education; US Department of Homeland Security

CFDA Number(s): 84.938; 97.036

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: _x___ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Response to finding submitted to USDOE 7/13/2009. No further contact to date.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective action plan implemented and remains in progress.

The Recovery School District has been in the process of reconciling the FEMA, CDBG, Harrahs and Restart expenditures for the past seven months to insure the proper reclassification of expenditures. This has been an arduous exercise as those and considerable journal entries with inadequate documentation. We hope to have this exercise completed this year FY12.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith. Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Noncompliance With A-87 Payroll Certification Regulations

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-RSD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 83

Program Name(s): Hurricane Education Recovery; Child Nutrition Cluster; Special Education - Grants to States, Temporary Assistance for Needy Families, Summer Food Service Program for Children

Federal Grantor Agency: US Department of Education, US Department of Agriculture, US Department of Health and Human Services

CFDA Number(s): 84.938; 10.559; 84.027; 93.558

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __ No Further Action Needed: ____
Not Applicable: _X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
LDOE received a letter from the USDOE on 8/10/2009 requesting evidence of corrective action in 60 days. No determination made at this time.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective action taken.
The A87 has been integrated into the time sheets. This approach was approved by the US Dept of Education. In this manner we ensure correct execution of the A-87 provided individual is correctly coded to the federal progam.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Noncompliance with Federal and State Equipment Management Regulations

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-RSD-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 85

Program Name(s): Hurricane Education Recovery; Disaster Grants - Public Assistance; Title I Grants to Local Educations Agencies

Federal Grantor Agency: US Department of Education; US Department of Homeland Security

CFDA Number(s): 84.938; 97.036; 84.010

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: _X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

1) We reorganized the property control function to make it more responsible for tagging and recording property into Protégé.
2) We have made the principals at the schoool accountable for recording the movement of assets recorded in the schools.
3) Theft of property at the schools continues to be an issue.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Inadequate Controls Over Payroll - Recovery School District

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 427,695.00

Page Number (from Single Audit Report): 52

Program Name(s): Title 1 Grants to Local Educational Agencies; Hurricane Education Recovery; Temporary Assistance for Needy Families; Special Education - Grants to States

Federal Grantor Agency:
US Department of Education; US Department of Health and Human Services

CFDA Number(s): 84.010; 84.938; 93.558; 84.027

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: _x___ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
LDOE received a letter from the USDOE on 8/10/2009 requesting evidence of corrective action in 60 days. No determination made at this time.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective action plan implemented and remains in progress.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Southern University at Baton Rouge

**Finding Title:** Late Submission of American Recovery and Reinvestment Act Reports Under Section 1512

"Pass-Through Entity Name," if applicable: N/A

**Reference Number(s):** F-10-CC-SUBR-1
(from attached schedule of findings, may include more than one)

**Single Audit Report Year:** 2010

**Initial Year of Finding:** 2010

**Amount of Questioned Costs in Finding (if applicable):** $ _____

**Page Number (from Single Audit Report):** 50

**Program Name(s):** ARRA TRANS - NSF Recovery Act Research Support and ARRA TRANS - NIH Recovery Act Research Support

**Federal Grantor Agency:** NSF & DHHS

**CFDA Number(s):** 47.082 and 93.701

**Status of Questioned Costs** (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __X__

**Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation!**

**Status of Finding** (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | _____ |
| Partially Corrected | _____ | No Further Action Needed | _____ |
| Change of Corrective Action | _____ | {See OMB A-133, Section 315(b)(4)} | |

**Description of Status:** (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The University strengthened our internal control for monitoring report submissions. This included ensuring that the responsibility for Financial Reporting for SUBR is centralized with the Division of Finance and Administration. The accounting and reporting function is assigned to our Sponsored Program Compliance Accountant with the area under the auspice of the Associate Comptroller for Sponsored Program Accounting, Policy Development and Operational Compliance.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Candis Joseph Phone Number: 225-771-2240

Preparer's E-mail Address: candis_joseph@subr.edu

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services

Finding Title: Disaster SNAP:Intentional Program Violations & Ineligible Benefits

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-USDA-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 108,655

Page Number (from Single Audit Report): 52

Program Name(s): SNAP and State Administrative Matching Grants for SNAP

Federal Grantor Agency: United States Department of Agriculture

CFDA Number(s): 10.551 (SNAP) and 10.561 (Match)

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Costs associated with finding centers around illegal activity by several employees for Hurricanes Katrina, Gustav and Ike. The individual files have been forwarded to DCFS Fraud and Recovery Unit. Collections are ongoing and full restitution is sought. Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

The agency has developed strategies, improved policy/procedures, developed specific guidance and procedures for processing of employee DFSP applications to prevent fraud and to ensure program integrity.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: 225-342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-USDA-DSS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 74,970

Page Number (from Single Audit Report): 95

Program Name(s): Food Stamps and State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The agency continues to collect benefits paid to ineligible clients. Monies collected are returned to the federal agency. Remaining questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The agency has developed strategies, improved policy/procedures and developed specific procedures for processing employee DFSP applications. This is in addition to control procedures previously implemented to prevent fraud and ensure program integrity.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-USDA-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 283,394

Page Number (from Single Audit Report): 59

Program Name(s): Food Stamps and State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The agency continues to collect benefits paid to ineligible clients. Monies collected are returned to the federal agency. Remaining questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The agency has developed strategies, improved policy/procedures and developed specific procedures for processing employee DFSP applications. This is in addition to control procedures previously implemented to prevent fraud and ensure program integrity.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-USDA-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 248,825

Page Number (from Single Audit Report): 62

Program Name(s): Food Stamps; State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The agency continues to collect benefits paid to ineligible clients. Monies collected are returned to the federal agency. Remaining questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Specific guidance for the operation of a DFSP has been developed. All staff received training and training will take place each year prior to hurricane season. In addition, the Division of Quality Assurance will monitor each disaster site during the entire DFSP time frame.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Deficiencies in the Operation of the Disaster Food Stamp Program
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-USDA-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $ 122,110

Page Number (from Single Audit Report): 35

Program Name(s): Food Stamps; State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The questioned costs identified at the time of the finding have been collected and returned to the federal agency. Subsequent to issuance of the finding, the ineligible benefits increased and the agency continues collection efforts.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The agency enforces mandatory training prior to the start of each hurricane season, created a disaster Food Stamp manual and created a monitoring oversight team to be stationed at each Disaster Food Stamp site.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Food Stamp Cluster: Destroyed Records and Ineligible Benefits
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-USDA-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $ 2,796

Page Number (from Single Audit Report): 37

Program Name(s): Food Stamps; State Administrative Matching Grants for Food Stamp Program
(For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The agency is pursuing recovery of the overpayments. Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The agency is scanning case records in Lake Charles. The agency is planning to implement electronic case records statewide.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** DHH-Office of Public Health

Finding Title: Noncompliance with WIC Program Requirements

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-10-USDA--OPH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 51

Program Name(s): Special Supplemental Nutrition Program for Women, Infants, and Children

Federal Grantor Agency: U.S. Department of Agriculture

CFDA Number(s): 10.557

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: _____ No Further Action Needed: ____

Not Applicable: _X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The WIC program has been working during the past year to implement a process to fully conduct reconciliation of Food Instruments. One aspect of the reconciliation process involves receiving from the WIC contract bank "Paid Errors" which are generated daily and emailed to us. We are currently in the process of hiring an individual to manually handle the paid errors. This work is being conducted by student workers which involves identifying the cause, analyzing the error and document the finding. This is being done daily. Within two weeks, we plan to implement the next step of the process by routinely doing follow up the clinics on lost, stolen, and voided but cashed food instruments. We are also working closing with the USDA -FNS office; MIS and finance sections to correctly identify what needs to be included in the Reconciliation Summary Report. Once we have a clear understanding of the requirements and USDA approves of the summary report, we will work with CIBER, the contractor for our PHAME system, to develop the Summary Report. We are looking at States' reconciliation processes to assist in the development of the report.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Larry Bader Phone Number: 504-568-5935

Preparer's E-mail Address: larry.bader@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HUD-EXEC-DOA-OCD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 755,587

Page Number (from Single Audit Report): 55

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: _X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Four of the five files have been placed into Recovery status for the entire disbursement amount. The remaining file has been identified as a potential duplicate but the applicant has returned the entire disbursed amount back to the program.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
* See Addendum F-10-HUD-EXEC-DOA-OCD-1

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

## Addendum F-10-HUD-EXEC-DOA-OCD-1

OCD's IT contractor continues to perform data analytics on all active properties participating in the Homeowner Assistance Program (HAP) and Small Rental Property Program (SRPP) in an effort to identify any other duplicate benefits paid from both programs. HGI (Homeowner Program contractor) and ACS (Small Rental Program contractor) Anti-Fraud Waste and Abuse (AFWA) departments now meet weekly to identify and clear files as current protocol. The report has been pulled twice for both quarters since the response sent to Louisiana Legislative Auditor.

In addition to 100% SRPP AFWA review at application, SRPP AFWA has now begun conducting a 100% review of all SRPP files prior to being sent to Pre-Closing. At this time, SRPP AFWA will research the damaged property address of record against HAP system of record, eGrants. If the address is "active" in eGrants, a "hold" will be placed and the loan will not be sent to closing until a mutual eligibility determination is made with SRPP and HAP. SRPP AFWA is now researching the damaged property address of record against HAP system of record, eGrants, for all SRPP Appeals where determination is made by program or State to re-instate application. SRPP AFWA now maintains a master list of all known or potential duplicate property addresses with HAP (currently 453). SRPP AFWA will submit to OCD an ongoing Monthly SRPP AFWA disposition report with respect to this population. All other measures that existed prior will continue to be adhered to, including but not limited to the following:

- Benefit Determination Stage– A title search is completed where SRPP checks for recordation of HAP covenant
- Closing Stage – An updated title search is completed before scheduling a closing. SRPP checks for recordation of HAP covenant

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Inadequate Recovery of Homeowner Assistance Program Awards

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HUD-EXEC-DOA-OCD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 2,145,547

Page Number (from Single Audit Report): 56

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X_ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

OCD/DRU does not concur with the finding that it did not fully implement procedures to recover Homeowner Assistance Program (HAP) awards for the fiscal year ended June 30, 2010.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

*See Addendum F-10-HUD-EXEC-DOA-OCD-2

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

## Addendum F-10-HUD-EXEC-DOA-OCD-2

OCD/DRU began compliance and monitoring efforts in March 2008, prior to the expiration of homeowner covenants beginning in September 2009. To date, letters have been sent to 100 percent of all homeowners who have reached their compliance period. Prior to implementation of initial compliance and monitoring efforts, the State developed and followed a monitoring plan that involved a sample population of homeowners who were nearing or had reached their covenant compliance date. The results of initial monitoring efforts confirmed the need for OCD/DRU to reevaluate its monitoring plan. In addition, HUD issued guidance related to unmet needs and ability to provide additional assistance to homeowners who continue to lack sufficient resources to complete their recovery. Thus, in the later part of 2010 OCD/DRU focused on a monitoring strategy that included 100 percent review of applicant files in order to better determine a homeowner's compliance progress and type of resources that would be necessary to address an applicant's unmet recovery needs.

OCD DRU developed additional strategies to assist homeowners with their recovery efforts.

- As unmet needs are identified as a result of monitoring efforts, OCD/DRU continues to develop policies and methods of assistance that provide homeowners with additional resources for their recovery in accordance with guidance from the Department of Housing and Development (HUD).
- Supplemental to current monitoring efforts, OCD/DRU has recognized the need to provide counseling services to homeowners who may be unaware of their covenant compliance responsibilities and other options or resources available to them. For this reason, OCD/DRU has executed a contract with Beacon of Hope to initiate a pilot program to provide counseling services to homeowners through neighborhood organizations. Beacon of Hope will assist OCD/DRU in attempting to locate nonresponsive homeowners that may have additional recovery needs. They will offer options provided by OCD/DRU, such as, covenant extensions, option changes, as well provide homeowners a list of other available recovery resources.
- As a result of modifying the monitoring plan, OCD/DRU developed a new IT solution. This software application allows for more efficient and effective tracking and reporting of homeowner covenant compliance and participation in other programs. In addition, this solution ensures that grant repayments are reconciled within the current system and makes available repayment options to homeowners who may not have the ability to return the full amount of grant funds to the program at one time.
- OCD/DRU has initiated grant recovery efforts with Attorney General's Office attorneys. For the last several years, the AG's attorneys have worked with grant recovery staff and panel attorneys to develop policies and procedures for the repayment of grant funds. The attorneys are actively working with homeowners to recover or develop repayment plans for homeowners not in compliance with their grant agreement or covenant obligations.

- OCD/DRU has also made available several options whereby homeowners can become compliant by providing homeowners with: covenant extensions, option changes and construction advisory services.
- In addition, OCD/DRU launched a web based service to provide applicants a venue to report covenant compliance.

OCD/DRU has assisted homeowners in complying with covenants throughout the program by:

- Developing the Non-profit Pilot Rebuilding Program which offers additional funding for homeowners who don't have adequate resources.
- Applying for and administering a Hazard Mitigation Grant Program (HMPG) which provides up to $100,000 additional funding to Option 1 homeowners for additional assistance in rebuilding their homes. It is estimated that 10,000 to 15,000 homeowners will receive an additional $650 million in recovery assistance through this program.
- Implementing the Additional – Additional Compensation Grant (A-ACG). The provision of this grant has provided over $460 million to over 13,000 low to moderate income homeowners to reduce the gap between the assistance they have already received and their estimated cost of damage. This grant is also tied to covenant compliance and involves outreach to homeowners to determine their recovery progress.
- Implementing the Individual Mitigation Measures (IMM) Grant. This grant provides mitigation funds to homeowners that have demonstrated compliance with their covenants. As a result of this effort more homeowners are returning their compliance documentation. To date, OCD/DRU has reached out to over 28,000 homeowners to collect compliance documentation and distribute an additional $195 million in funds for these mitigation activities.
- OCD/DRU has also included (23) construction advisor positions who are working directly with homeowners that are out of compliance and due diligence to work with the homeowners to become compliant. These efforts are for both the Road Home Program and the Hazard Mitigation Grant Program.
- OCD/DRU and their contractor, HGI, have initiated a compliance and monitoring strategy, which helps identify reasons for non-compliance and non-responsiveness and works to formulate strategies and potential programs that would help overcome certain barriers to compliance for the homeowners.

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Noncompliance With A-87 Allowable Cost Principles for the Road Home Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HUD-EXEC-DOA-OCD-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 1,840,977

Page Number (from Single Audit Report): 58

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: __ Unresolved: __X__ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

OCD requested additional documentation or justification from the contractors. OCD reviewed the additional documentation and justifications and determined that $1,540,492 has been adequately supported, and is in accordance with the contract and is a reasonable program expense. The remaining $300,485 was disallowed and credit memos have been issued or current invoices have been short paid.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | **X** | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

All corrective actions were taken

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Noncompliance With Federal Reporting Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HUD-EXEC-DOA-OCD-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 0

Page Number (from Single Audit Report): 59

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: _**X**__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | **X** | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

OCD/DRU has assigned additional full time staff to assist with the DRGR System reporting requirements.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HUD-EXEC-DOA-OCD-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 0

Page Number (from Single Audit Report): 60

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ___

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | **X** | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The Contracts Department has updated the "contract checklist" as well as internal procedures to include the requirement that verification through the EPLS is obtained and maintained in the contract file to support that the contractor is not suspended, debarred, or otherwise excluded from doing business with the federal government. This verification is being performed prior to OCD sending the contract to the Division of Administration, Office of Contractual Review for approval. This corrective action has been implemented.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Noncompliance With Subrecipient Monitoring Compliance Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HUD-EXEC-DOA-OCD-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 0

Page Number (from Single Audit Report): 61

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

OCD/DRU continues to maintain and update the audit tracking system for all subrecipients that receive federal dollars through OCD/DRU and that are required to obtain an A-133 audit with all findings and corrective actions. Any findings associated with OCD/DRU funds are conveyed to the program managers and the corrective actions are reviewed to ensure they adequately remedy the finding. A-133 audit staff has reviewed all subrecipient audits for fiscal year 2010 associated with the LTCRIP program that have submitted an audit ( 3 have been granted an extension by the LLA). No findings associated with CDBG disaster funds (14.228) are present with any of the subrecipients in the LTCRIP.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Inadequate Controls Over the Road Home Homeowner Assistance Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HUD-EXEC-OCD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 985,958

Page Number (from Single Audit Report): 97

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
OCD does not concur that the amounts paid are questioned costs. In regard to the $220,000 paid to the CPA firm to obtain a SAS 70 Type II audit, a final report was delivered and a decision was made by OCD to leave the final report in draft form because it was to be used internally not externally. In regards to the $765,958 reported as questionable; OCD has reviewed documentation and justification submitted by the contractor and after careful review determined that $727,000 is adequately supported and reasonable. OCD disallowed and did not pay the remaining $39,000.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**
*See Addendum F-09-HUD-EXEC-OCD-2

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

## Addendum F-09-HUD-EXEC-OCD-2

The following corrective actions have been taken by OCD:

- Employed an Information Technology Director.
- Continue working with program management and contractors to determine methods and processes to ensure that all data from outside sources are accurate, complete and up-to-date.
- Continuing to reassess applicant eligibility where questionable data may have been relied upon.
- Requiring the new contractor to implement a due diligence process.
- Requiring the new contractor re-verify all applicant information prior to processing an initial or additional disbursement (i.e. if there are ownership/occupancy/income documents missing, the new contractor will not process the file until documentation has been provided.
- Requiring OCD/DRU to review 100 percent of all initial files being transmitted to the title company to ensure that all documentation is complete.
- Requiring the new contractor to implement a formal Change Control process. No changes can be made to eGrants or JIRA unless approved by the OCD/DRU IT Director and program staff.
- Requesting the IT contractor to activate security logging of the data warehouse that is limited to the database team and establish a process of reviewing the logs by a separate team. Activating the security logging of the data warehouse will require additional system and staff resources.
- Implementing a remote access policy.
- Requesting the IT contractor to once again review the procedures for accessing the data warehouse with the program areas and review compliance on a quarterly basis.

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Inadequate Controls Over the Road Home Homeowner Assistance Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-HUD-EXEC-OCD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ Unable to determine

Page Number (from Single Audit Report): 61

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: __X__

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | | No Further Action Needed | X |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

* See Addendum F-08-EXEC-OCD-1

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

## Addendum-F-08-HUD-EXEC-OCD-1

OCD/DRU has implemented the following corrective actions and considers this finding resolved:

- Employed an Information Technology Director.
- Continue working with program management and contractors to determine methods and processes to ensure that all data from outside sources are accurate, complete and up-to-date.
- Continuing to reassess applicant eligibility where questionable data may have been relied upon.
- Requiring the new contractor to implement a due diligence process.
- Requiring the new contractor re-verify all applicant information prior to processing an initial or additional disbursement (i.e. if there are ownership/occupancy/income documents missing, the new contractor will not process the file until documentation has been provided.
- Requiring OCD/DRU to review 100 percent of all initial files being transmitted to the title company to ensure that all documentation is complete.
- Requiring the new contractor to implement a formal Change Control process. No changes can be made to eGrants or JIRA unless approved by the OCD/DRU IT Director and program staff.
- Requesting the IT contractor to activate security logging of the data warehouse that is limited to the database team and establish a process of reviewing the logs by a separate team. Activating the security logging of the data warehouse will require additional system and staff resources.
- Implementing a remote access policy.
- Requesting the IT contractor to once again review the procedures for accessing the data warehouse with the program areas and review compliance on a quarterly basis.

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Inadequate Subrecipient Monitoring of the CDBG Disaster Recovery Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HUD-EXEC-OCD-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ 0

Page Number (from Single Audit Report): 101

Program Name(s): Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**
*See Addendum F-09-HUD-EXEC-OCD-3

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

## Addendum F-09-HUD-EXEC-OCD-3

Single audit reports that are obtained from subrecipients are maintained within OCD/DRU's tracking system beginning with fiscal year 2009 to the present. Information related to each report maintained within the tracking system includes the receipt of the audit report, the review and disposition of audit findings, as well as any corrective action plans for any findings reported on the LTCRIP funds.

OCD/DRU maintains a list of all subrecipients receiving CDBG funds for each individual program, and has documented the subrecipient single audit monitoring process that has been implemented. OCD/DRU's monitoring process captures subrecipient information by fiscal year, disaster, and program area.

OCD/DRU audit staff has also reviewed the A-133 audits of the 13 subrecipients involved in the LTCRIP program originally reviewed in the LLA audit finding for fiscal year 2010 and there were no findings associated with CDBG disaster recovery funds. Three of the subrecipients associated with this program requested an extension from the LLA and their audits will be reviewed once submitted.

Management of Monitoring Consultants

The consultants for the LTCRIP program were hired as an extension of the OCD/DRU infrastructure staff. They provide technical assistance to local governments that receive LTCRIP funding and provide assistance in project application development, grant management, local grant administration, compliance, and the close-out process. Technical assistance provided by the consultants includes assisting with the establishment of a record-keeping system that requires all program documentation to be maintained to ensure that all of the work and expenditures of the funds comply with all required CDBG rules and regulations. The documentation maintained by the subrecipients is uploaded to a monitoring website enabling OCD/DRU staff to remotely access compliance files and conduct ongoing desktop monitoring. This type of monitoring process was implemented so that OCD/DRU would have more assurance of compliance by the grantees.

OCD/DRU manages its consultants through a task order system. OCD/DRU issues task orders for specific work to the consultants, and pays them according to completion of those tasks. OCD/DRU management monitors completion of the consultants' work through reports that the consultants submit with each invoice, as well as monitoring the completion status of the tasks that are maintained on the monitoring website that was discussed in the previous paragraph.

OCD/DRU management has determined that the monitoring approach described in the preceding paragraphs is most effective on the L-CDBG disaster programs. The L-CDBG disaster programs should be monitored differently from the regular L-CDBG program because disaster programs differ from the regular L-CDBG program. Some of the differences include:

- The amount of disaster L-CDBG funds distributed to subrecipients that must be monitored is roughly ten times the amount distributed from the regular L-CDBG program;
- There are many more grantees of the disaster L-CDBG funds, and many of them have very little familiarity with handling CDBG funds, especially on this scale;
- Each grantee may have numerous projects to manage;
- Because the project types allowed by the disaster program are very different in nature from those used in the regular L-CDBG program and numerous waivers exist associated with the disaster funds, specialized knowledge is required to administer and monitor the disaster programs.

OCD/DRU determined that state-hired consultants would provide more effective ongoing subrecipient monitoring through technical assistance and project oversight. In addition, the development of the on-line documentation system allows monitoring staff to monitor compliance from their desktops, reducing travel time. The system allows for broader monitoring efforts in the same amount of time. The monitoring procedures in place within OCD/DRU do not require monitoring staff to complete checklists or reports or to go onsite to monitor project files maintained by the subrecipients. The procedures in place allow for continual dialogue with the subrecipients, the consultants, and OCD/DRU monitoring staff to ensure that projects are being implemented and that compliance with program requirements is properly documented by subrecipients.

In addition to the aforementioned corrective actions already taking place, OCD/DRU has also implemented the following actions to ensure the finding is satisfactorily remedied:

- Weekly project status conference calls between consultant (HGA) and all OCD/DRU Infrastructure Analysts, as well as Infrastructure Director, to discuss issues related to projects, task order-related items, monitoring items, and any other general business regarding the K/R allocations;
- Bi-weekly Katrina/Rita Status meeting between OCD/DRU Infrastructure Director and HGA Senior Project Manager, to discuss issues related to the program, any roadblocks to success, and overarching issues impacting the entire K/R program (including LTCR);
- Quarterly Progress Report meetings between OCD/DRU leadership (Infrastructure Director, OCD/DRU Deputy Director, OCD/DRU Executive Director) and consultant leadership (Owner, Program Manager, Task Order Manager, New Orleans office Manager), to review progress of the program from application to construction to closeout level;
- The Sharepoint website set up to capture project files (Data Storage Website) also contains Program Summary information that is updated and synchronized with the State's system, in order to capture dollar amounts obligated and disbursed under all K/R programs.

**Schedule 8-3 Form**

**Entity's Name:** The University of Louisiana at Monroe

Finding Title: Reimburssement in Excess of Actual Expenses Incurred

"Pass-Through Entity Name," if applicable: Louisiana Economic Development

Reference Number(s): F-10-HUD-ULM-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 72,149

Page Number (from Single Audit Report): 63

Program Name(s): Louisiana Recovery Authority (LRA) Grant

Federal Grantor Agency: U.S. HUD (CDBG) flowing through Louisiana Economic Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: _X_ Unresolved: ____ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

**Questioned Costs were refunded on December 3, 2010, to Louisiana Economic Development (State Agency) who was the originator of the CEA. (OCR # 252-700676; CFMS # 651545).**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
The check that was refunded to LA. Economic Development was written for $75,176. due to a journal entry that was made after the audit finding was written.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Ann C. Cox Phone Number: 318/342-5100

Preparer's E-mail Address: colvin@ulm.edu

**Schedule 8-3 Form**

**Entity's Name:** La Department of Wildlife and Fisheries

Finding Title: Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-10-USDOI-DWF-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ None Noted

Page Number (from Single Audit Report): 64

Program Name(s): Wildlife Restoration
Cooperative Endangered Species Conservation Fund
Wildlife Conservation and Restoration
Hunter Education and Safety Program
Partners for Fish and Wildlife
Conservation Grants Private Stewardship for Imperiled Species
Landowner Incentive Program
State Wildlife Grants

Federal Grantor Agency: U.S. Department of Interior

CFDA Number(s): 15.611,15.615,15.625,15.626,15.631,15.632,15.633,15.634

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
**In the Policy and Procedure Manual, it is now written that documentation of the verification of suspension and debarment of entities entering into covered transactions with LDWF be maintained.**

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Lynnette Meekins Phone Number: (225) 765-2609

Preparer's E-mail Address: lmeekins@wlf.la.gov

**Schedule 8-3 Form**

**Entity's Name:** **Louisiana Workforce Commission**

Finding Title: Inaccurate Federal Reporting

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-USDOL-LWC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 65

Program Name(s): WIA Cluster (ARRA Only)

Federal Grantor Agency: U. S. Department of Labor

CFDA Number(s): 17.258, 17.259, 17.260

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Reports are self-correcting due to fact reports are cumulative in nature. Federal reporting website was in constant flux which was a contributing factor to the error.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Wayne J. Knight Phone Number: 225-342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

**Schedule 8-3 Form**

**Entity's Name:** **Louisiana Workforce Commission**

Finding Title: Inadequate Monitoring of Subrecipient Findings and A-133 Audits

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-USDOL-LWC-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 66

Program Name(s): WIA Cluster (Including ARRA)

Federal Grantor Agency: U S Department of Labor

CFDA Number(s): 17.258, 17.259, 17.260

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: ___X_

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Compliance unit is monitoring A-133 audits and requiring corrective action plans when necessary.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Wayne J. Knight Phone Number: 225-342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

**Schedule 8-3 Form**

**Entity's Name:** **Louisiana Workforce Commission**

Finding Title: Noncompliance With Administrative Rules for Interstate Unemployment Compensation Benefit Payments

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-USDOL-LWC-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 67

Program Name(s): Unemployment Insurance (Including ARRA)

Federal Grantor Agency: U S Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Employers are being notified of claims and are being charged for the cost of combined wage claims.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Wayne J. Knight Phone Number: 225-342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

**Schedule 8-3 Form**

**Entity's Name:** **Louisiana Workforce Commission**

Finding Title: Noncompliance With Record Retention Policy

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-USDOL-LWC-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 205,616

Page Number (from Single Audit Report): 68

Program Name(s): Unemployment Insurance (Including ARRA)

Federal Grantor Agency: U S Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: _X___ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

No determination has been issued.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Process has been developed and implemented to have magnetic media wage records recorded in the scan system.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Wayne J. Knight Phone Number: 225-342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

**Schedule 8-3 Form**

**Entity's Name:** **Louisiana Workforce Commission**

Finding Title: Weaknesses in Controls Over Remittance Processing System

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-USDOL-LWC-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 69

Program Name(s): Unemployment Insurance

Federal Grantor Agency: U S Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Additional staff has been added and procedures implemented to insure employer accounts are updated with payment information within 15 business days of the quarterly due date.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Wayne J. Knight Phone Number: 225-342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Public Safety and Corrections, Public Safety Services

Finding Title: Misappropriation by Office of Motor Vehicles Employee

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-10-USDOT-DPS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 8,215

Page Number (from Single Audit Report): 71

Program Name(s): Commercial Drivers License Program Improvement Grant

Federal Grantor Agency: US Department of Transportation

CFDA Number(s): 20.232

Status of Questioned Costs (check one):

Resolved: X Unresolved: ____ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Employee made restitution and grant was made whole.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Postlethwaite & Netterville*

Preparer's E-mail Address: dyellott@pncpa.com Phone Number: (225) 922-4600

*See accountants' compilation report

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Transportation and Development

Finding Title: Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-10-USDOT-DOTD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ -

Page Number (from Single Audit Report): 72

Program Name(s): Highway Planning and Construction/Highway Planning and Construction Cluster

Federal Grantor Agency: Department of Transportation

CFDA Number(s): 20.205

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: _X___

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | _____ | Not Corrected | _____ |
| Partially Corrected | X | No Further Action Needed | _____ |
| Change of Corrective Action | _____ | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The DOTD ARRA Program Manager will ensure the Incidental Expenditures and Indirect Costs are reported quarterly on the RADS Quarterly Status Table and ensure that the data is properly extracted from RADS table for the OMB report. DOTD has implemented a reporting scenerio provided by FHWA whereby all payments to contractors on Sub-award projects are not reported on Payments Table, but are reported on the Sub-payments Table. In addition, Financial Services staff has provided guidance and instruction on the required information that should be included on award documents to the awarding section/district. Program Managers have incorporated the necessary verbiage into existing and new contracts. Program Managers who have not had AFR portal training have been identified and are provided interactive training through the AFR portal to aid in reporting FY2011 data collections.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Transportation and Development

Finding Title: Inadequate Controls Over Contract Time Extensions

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-10-USDOT-DOTD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ -

Page Number (from Single Audit Report): 74

Program Name(s): Highway Planning and Construction/Highway Planning and Construction Cluster

Federal Grantor Agency: Department of Transportation

CFDA Number(s): 20.205

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: _X___

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | _____ | Not Corrected | X |
| Partially Corrected | _____ | No Further Action Needed | _____ |
| Change of Corrective Action | _____ | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The DOTD Construction Section has implemented a process of back checking projects loaded into Site Manager to ensure the fields are correctly marked. The HQ Construction Section has reinforced that FHWA approval is required on category 1 and 2 change orders with FHWA oversight. The Construction Section has issued a construction memo that modifies the change order category worksheet to indicate FHWA approval on all Category 1 and 2 change orders with FHWA oversight.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Transportation and Development

Finding Title: Inadequate Controls Over Davis-Bacon Act (Including ARRA)

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-10-USDOT-DOTD-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ -

Page Number (from Single Audit Report): 75

Program Name(s): Highway Planning and Construction/Highway Planning and Construction Cluster

Federal Grantor Agency: Department of Transportation

CFDA Number(s): 20.205

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

During meetings held in each District with DOTD Engineers, Contractors and Consultants, DOTD's Chief Construction Division Engineer covered the requirements for labor compliance interviews and the requirement to complete two interviews per month. To reinforce the information, a follow up email was sent to each DOTD Construction Gang on December 20, 2010.

It is our opinion that no provision of the Davis-Bacon Act as required by Public Law 111-5 has been violated and that all DOTD ARRA contracts meet the Davis-Bacon minimum wage requirements and the reporting requirements of PL 111-5, no matter the ownership, size or type of project. It is our opinion that Section VI.F of the ARRA Implementing Guidance document was negated once DOTD provided minimum wage rate tables in the contract documents. However, DOTD included the language which was provded and approved by the federal government in ARRA contracts subsequent to December, 2009 at the request of our federal sponsor.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Transportation and Development

Finding Title: Inadequate Controls Over Incidental and Indirect Cost Billings

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-10-USDOT-DOTD-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 15,312.00

Page Number (from Single Audit Report): 77

Program Name(s): Highway Planning and Construction/Highway Planning and Construction Cluster

Federal Grantor Agency: Department of Transportation

CFDA Number(s): 20.205

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: _X___ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds were reimbursed for active FHWA projects for Incidental billings. A change request was submitted to the LaGov team to develop and implement a process that will allow DOTD to refund the Indirect Cost billing.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | _____ | Not Corrected | _____ |
| Partially Corrected | X | No Further Action Needed | _____ |
| Change of Corrective Action | _____ | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Through the implementation of the LaGov ERP system, the former legacy systems have been replaced and manual billing processes eliminated. Most of the overbilling occurred on projects that are closed. There is no means to return funds against a closed project.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Transportation and Development

Finding Title: Inadequate Controls Over Subrecipient Monitoring

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-USDOT-DOTD-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ -

Page Number (from Single Audit Report): 78

Program Name(s): Highway Planning and Construction/Highway Planning and Construction Cluster

Federal Grantor Agency: Department of Transportation

CFDA Number(s): 20.205 20.219

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Updates for the AFR portal and supplemental training for sections and districts have been delivered. In addition, Financial Services staff has provided guidance and instruction on the required information that should be included on award documents to the awarding section/district. Additionally, Financial Services' staff has met with the program managers for our subrecipient programs. The Department's Quality and Continuous Improvement Program Section facilitated the discussions. We received clarification of the program requirements from the Auditor's office and the Program Managers have incorporated the necessary verbiage into existing and new contracts. Program Managers who have not had AFR portal training have been identified and are provided interactive training through the AFR portal to aid in reporting FY2011 data collections.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Transportation and Development

Finding Title: Noncompliance With the Cash Management Improvement Act

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-USDOT-DOTD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $ -

Page Number (from Single Audit Report): 50

Program Name(s): Highway Planning and Construction/Highway Planning and Construction Cluster

Federal Grantor Agency: Department of Transportation

CFDA Number(s): 20.205

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: _X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | | No Further Action Needed | X |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective actions for reporting refunds were implemented immediately. In regard to the finding, "failure to draw funds on the scheduled receipt date", the Department had adequate controls in place over program draws and follows procedures to the letter regarding the calculation of the scheduled draw and receipt dates to CMIA requirements. With the implementation of LaGov ERP, the department is using a new billing system and using new reports from LaGov to monitor and review current billing schedules in accordance with OSRAP, Division of Administration and Louisiana Legislative Auditors to ensure the most effective means of compliance.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

**Schedule 8-3 Form**

**Entity's Name:** Acadiana Technical College

Finding Title: Weakness Over Federal Academic Competitiveness Grant

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-ED-ATC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 80

Program Name(s): Academic Competitiveness Grants

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.375

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ___ No Further Action Needed: ____

Not Applicable: _X___

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | X |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
Acadiana Technical College has been having regular meetings with the financial aid officers to inform them of the Financial aid rules and to go over any questions. Both the Regional Director and the Associate Dean have recently attended Title IV training to try and resolve issues.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Arlene Hoag Phone Number: 337-262-5962 X119

Preparer's E-mail Address: ahoag@acadiana.edu

See accountants' compilation report

**Schedule 8-3 Form**

**Entity's Name:** Acadiana Technical College

Finding Title: Weakness Over Return of Federal Pell Grant Program Funds

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-ED-ATC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 81

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ___ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | X |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
Acadiana Technical College has been having regular meetings with the financial aid officers to inform them of the Financial aid rules and to go over any questions. Both the Regional Director and the Associate Dean have recently attended Title IV training to try and resolve issues.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Arlene Hoag Phone Number: 337-262-5962 X119

Preparer's E-mail Address: ahoag@acadiana.edu

**Schedule 8-3 Form**

**Entity's Name:** Acadiana Technical College

Finding Title: Weakness Over Verification of Federal Pell Grant Program

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-10-ED-ATC-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ _____

Page Number (from Single Audit Report): 82

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ___ No Further Action Needed: ____
Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
Acadiana Technical College has been having regular meetings with the financial aid officers to inform them of the Financial aid rules and to go over any questions. Both the Regional Director and the Associate Dean have recently attended Title IV training to try and resolve issues.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Arlene Hoag Phone Number: 337-262-5962 X119

Preparer's E-mail Address: ahoag@acadiana.edu

**Schedule 8-3 Form**

**Entity's Name:** Baton Rouge Community College

Finding Title: Weakness over Return of Pell Grant Program Funds

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-BRCC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 108

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __x__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
No questioned cost.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | x | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective action taken.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Tishunda Matthews Phone Number: (225) 216-8059

Preparer's E-mail Address: matthewst@mybrcc.edu

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services

Finding Title: Inaccurate and Untimely Federal Financial Reports

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-ED-DSS-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 89

Program Name(s): Vocational Rehabilitation Cluster

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.126

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

No costs associated with finding.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Louisiana Revised Statutes of 1950, comprised of R.S. 46:331 through 373, Chapter 26 of Title 46 of the Louisiana Revised Statutes of 1950, comprised of R.S. 46:2101 through 2016, and Chapter 50 of Title 46 of the Louisiana Revised Statutes of 1950, comprised of R.S. 46:2651 through 2655, relative to the office of Louisiana Rehabilitation Services within the Department of Social Services; to provide for the transfer of such functions from the Department of Social Services to the Department of Health and Hospitals and the Louisiana Workforce Commission; and to provide for related matters.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: 225-342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education

Finding Title: Noncompliance With Federal and State Equipment Management Regulations

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-ED-EDUC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 83

Program Name(s): Hurricane Education Recovery; Hurricane Katrina Foreign Contributions
Special Education - Grants to States

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938; 84.940; 84.027

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
LDOE has worked closely with the Non-publics to strengthen reporting requirements and inventory tracking requirements.
LDOE conducted additional training for property liasons and LDOE staff involved in payment of assets.
LDOE increased the reporting requirements for those non-publics that have an excessive amount of lost or stolen property.
LDOE has begun site visits to audit Non-publics that are still considered high risk.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Leslie L. Jewell Phone Number: 225-342-3830

Preparer's E-mail Address: Leslie.Jewell@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration

Finding Title: Noncompliance With Level of Effort Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-ED-EXEC-DOA-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 289,388,821

Page Number (from Single Audit Report): 85

Program Name(s): State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act

Federal Grantor Agency: U.S. Department of Educationn

CFDA Number(s): 84.394

Status of Questioned Costs (check one):

Resolved: X Unresolved: ____ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The state expended the funds. Reimbursement to the federal government is not necessary. The U.S. Department of Education approved the state's waiver request from the maintenance of effort requirements.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**
The U.S. Department of Education granted the state a waiver from the maintenance of effort requirements.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Barry Dusse Phone Number: (225) 342-7005

Preparer's E-mail Address: barry.dusse@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Grambling State University

Finding Title: Return of Title IV Funds

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-10-ED-GSU-4,
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ Unable to Determine

Page Number (from Single Audit Report): 91

Program Name(s): Federal PELL Grant Program; Federal Family Education Loan Program (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063; 84.032

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: ____ No Further Action Needed: ____
Not Applicable: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | ____ | Not Corrected | ____ |
| Partially Corrected | ____ | No Further Action Needed | ____ |
| Change of Corrective Action | X | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected,**describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The University changed its corrective action plan, dated 2/15/2011, to include two new policies (Unearned Grade "FN" and Earned Grade "F") to distinguish unofficial and official withdrawals. These two policies were implemented in the Spring 2011 and Summer I Semesters. Faculty members are required to attend training on the new policy and importance of taking class attendance. The Provost and VP for Academic Affairs, VP for Finance, Registrar, Controller and Student Financial Aid Director will continue to seek ways to fully correct and resolve this finding. The amount of federal funds returned to the U. S. Department of Education decreased tremendously, as a result of this partially implemented plan.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Moroline Washington Phone Number: (318) 274-6409

Preparer's E-mail Address: washingtonm@gram.edu

**Schedule 8-3 Form**

**Entity's Name:** Grambling State University

Finding Title: Return of Title IV Funds

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-11
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ Unable to Determine

Page Number (from Single Audit Report): 130

Program Name(s): Federal PELL Grant Program; Federal Family Education Loan Program (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063; 84.032

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: ____ No Further Action Needed: ____

Not Applicable: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | ____ | Not Corrected | ____ |
| Partially Corrected | ____ | No Further Action Needed | ____ |
| Change of Corrective Action | X | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The University changed its corrective action plan, dated 2/15/2011, to include two new policies (Unearned Grade "FN" and Earned Grade "F") to distinguish unofficial and official withdrawals. These two policies were implemented in the Spring 2011 and Summer I Semesters. Faculty members are required to attend training on the new policy and importance of taking class attendance. The Provost and VP for Academic Affairs, VP for Finance, Registrar, Controller and Student Financial Aid Director will continue to seek ways to fully correct and resolve this finding. The amount of federal funds returned to the U. S. Department of Education decreased tremendously, as a result of this partially implemented plan.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Moroline Washington Phone Number: (318) 274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule B-3 Form

Entity's Name: Grambling State University
Finding Title: Entrancing Counseling
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-8
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ 14,860

Page Number (from Single Audit Report): 127

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.032

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
**Unresolved still in negotiation**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Albert Tezeno Phone Number: 318-274-6190

Preparer's E-mail Address: Tezenoa@gram.edu

**Schedule 8-3 Form**

**Entity's Name:** Grambling State University

Finding Title: Student Eligibility

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-13
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ 13,891

Page Number (from Single Audit Report): 131

Program Name(s): Federal PELL Grant, Federal Family Education Loan Program (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063, 84.032

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: _X___ No Further Action Needed: ____

Not Applicable: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Albert Tezeno Phone Number: (318) 274-6190

Preparer's E-mail Address: Tezenoa@gram.edu

**Schedule 8-3 Form**

**Entity's Name:** Grambling State University

Finding Title: Verification

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-14
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 44,608

Page Number (from Single Audit Report): 132

Program Name(s): Federal PELL Grant, Federal Supplemental Education Opportunity Grant, Federal Work Study Grant, and Federal Family Education Loan Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063, 84.007, 84.033, 84.032

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: _X___ No Further Action Needed: ____

Not Applicable: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | (See OMB A-133, Section 315(b)(4)) | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Albert Tezeno Phone Number: (318) 274-6190

Preparer's E-mail Address: Tezenoa@gram.edu

Schedule 8-3 Form

**Entity's Name:** Grambling State University

Finding Title: Verification

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-ED-GSU-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 24,860

Page Number (from Single Audit Report): 92

Program Name(s): Federal PELL Grant and Federal Family Education Loan Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063, 84.032

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: _X___ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The finding is being negotiated with the Department of Eduction.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Albert Tezeno Phone Number: (318) 274-6190

Preparer's E-mail Address: Tezenoa@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

**Entity's Name:** Grambling State University
Finding Title: Federal Work Study
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-ED-GSU-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 3,068

Page Number (from Single Audit Report): 89

Program Name(s): Federal Workstudy

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.033

Status of Questioned Costs (check one):

Resolved: _____ Unresolvec X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The finding is being negotiated with the department of education

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | (See OMB A-133, Section 315(b)(4)) | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Albert Tezeno Phone Number: 318-274-6190

Preparer's E-mail Address: Tezenoa@gram.edu

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Inadequate Controls Over Payroll

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-ED-RSD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 10,269.00

Page Number (from Single Audit Report): 86

Program Name(s): Hurricane Education Recovery ( $9,398); Title I, Part A Cluster: Title I Grants to Local Educational Agencies ($871)

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938, 84.010

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: _x___ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The charges will be corrected in FY12

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | X |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
Existing controls are ensuring a substantial reduction in the overpayment claims

We will continue to follow procedures and emphasize training of principals and time administrators to inform HR when separation occurs .

A representative from HR will pick up the timesheet documentation once a month for archiving at Central Office.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Inadequate Controls Over Payroll - Recovery School District

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-ED-EDUC-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ 15,037.00

Page Number (from Single Audit Report): 74

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: _x___ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Response to finding submitted to USDOE 7/13/2009. Waiting for further instructions.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective action plan implemented and remains in progress.

We are in discussions with the Federal Government. We are discussing with the Federal Government replacing these disallowed charges to Hurricane Education Recovery (Restart) with qualified Minimum Foundation Program charges. This should be resolved by mid February 2012.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Noncompliance With A-87 Payroll Certification Regulations

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-ED-RSD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 88

Program Name(s): Improving Teacher Quality State Grants - Special Education Cluster (IDEA)
Special Education - Grants to States,
Special Education - Grants to States, Recovery Act
Special Education - Preschool Grants, Recovery Act

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.367, 84.027, 84.391, 84.392

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __x__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The HR Department is empowered to reject any changes to a federal program that is no supported by an appropriate A-87 Certification.

RSD has formally documented its policies and practices for A-87 certifications and provided employees with written notification on the completion and processing of A-87 certifications. RSD has also provided annual training on the A-87 certification process.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District

Finding Title: Theft of Computers - Recovery School District

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-ED-EDUC-9
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 82

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

Corrective action plan implemented and remains in progress.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Education - Recovery School District
Finding Title: Inadequate Controls Over Movable Property - Recovery School District
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-ED-EDUC-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 77

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.
The corrective action plan was implemented and remains in progress.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 x 20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

## Schedule 8-3 Form

**Entity's Name:** Southern University at Baton Rouge

**Finding Title:** Return of Title IV Funds

"Pass-Through Entity Name," if applicable: N/A

**Reference Number(s):** F-09-ED-SUBR-1
(from attached schedule of findings, may include more than one)

**Single Audit Report Year:** 2009

**Initial Year of Finding:** 2009

**Amount of Questioned Costs in Finding (if applicable):** $ Unable to Determine

**Page Number (from Single Audit Report):** 133

**Program Name(s):** Federal Family Education Loan and Federal Pell Grant Program

**Federal Grantor Agency:** U.S. Department of Education

**CFDA Number(s):** CFDA 84.063 and CFDA 84.032

**Status of Questioned Costs** (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

**Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation!**

The University has subsequently made appropriate calculations in the amount of $22,535.26 for the seventeen students noted and funds have beeen returned

**Status of Finding** (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

**Description of Status:** (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

Corrective action taken.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Demetria George Phone Number: 225-771-2811

Preparer's E-mail Address: demetria_george@subr.edu

## Schedule 8-3 Form

**Entity's Name:** Southern University at Baton Rouge

**Finding Title:** Student Credit Balance

"Pass-Through Entity Name," if applicable: N/A

**Reference Number(s):** F-09-ED-SUBR-2
(from attached schedule of findings, may include more than one)

**Single Audit Report Year:** 2009

**Initial Year of Finding:** 2009

**Amount of Questioned Costs in Finding (if applicable):** $ N/A

**Page Number (from Single Audit Report):** 134

**Program Name(s):** Federal Family Education Loan and Federal Pell Grant Program

**Federal Grantor Agency:** U.S. Department of Education

**CFDA Number(s):** CFDA 84.063 and CFDA 84.032

**Status of Questioned Costs** (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __X__

**Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation!**
N/A

**Status of Finding** (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

**Description of Status:** (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

The University has updated its procedures and processing times for calculation of the Title IV Return of Funds due when students withdraw from the University. The updated procedures have been implemented to ensure the calculations and return of Title IV funds are in compliance with federal regulations.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Demetria George Phone Number: 225-771-2811

Preparer's E-mail Address: demetria_george@subr.edu

**Schedule 8-3 Form**

**Entity's Name:** Southern University at New Orleans

Finding Title: Return of Title IV Funds

"Pass-Through Entity Name," if applicable: None

Reference Number(s): F-10-ED-SUNO-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ None

Page Number (from Single Audit Report): 92

Program Name(s): Federal Pell Grant and Federal Family Education Loans

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063 and 84.032

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | X |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Management will adhere to the established procedures in the post-withdrawal process.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu

**Schedule 8-3 Form**

**Entity's Name:** Southern University at New Orleans
Finding Title: Verification
"Pass-Through Entity Name," if applicable: None

Reference Number(s): F-10-ED-SUNO-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 7,088.00

Page Number (from Single Audit Report): 93

Program Name(s): Federal Pell Grant, Federal Supplemental Education Opportunity Grant, and Federal Family Education Loans

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 84.007 and 84.032

Status of Questioned Costs (check one):

Resolved: _X__ Unresolved: ____ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
***This item has been resolved. The funds were returned via check #40005208 dated January 5, 2012.***

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Management will ensure that all required verifiable documentation is housed in one file and that awarding and disbursing of aid is not performed until verification is complete and accurate.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu

**Schedule 8-3 Form**

**Entity's Name:** Southern University at New Orleans
Finding Title: Verification
"Pass-Through Entity Name," if applicable: None

Reference Number(s): F-09-ED-SUNO-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 67,188.00

Page Number (from Single Audit Report): 138

Program Name(s): Federal Pell Grant, Federal Supplemental Education Opportunity Grant, and Federal Family Education Loans

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 84.007 and 84.032

Status of Questioned Costs (check one):

Resolved: _X__ Unresolved: ____ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
***This item has been resolved. Adjustments were made in COD with downward adjustments in G5.***

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Management will ensure that all required verifiable documentation is housed in one file and that awarding and disbursing of aid is not performed until verification is complete and accurate.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu

**Schedule 8-3 Form**

**Entity's Name:** Southern University at New Orleans
Finding Title: Verification
"Pass-Through Entity Name," if applicable: None

Reference Number(s): F-08-ED-SUNO-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 11,370.00

Page Number (from Single Audit Report): 99

Program Name(s): Federal Pell Grant and Federal Family Education Loan (FFEL)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063 and 84.032

Status of Questioned Costs (check one):

Resolved: _X__ Unresolved: ____ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
***This item has been resolved. Adjustments were made in COD with downward adjustments in G5.***

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Management will ensure that all required verifiable documentation is housed in one file and that awarding and disbursing of aid is not performed until verification is complete and accurate.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu

**Schedule 8-3 Form**

**Entity's Name:** Southern University at New Orleans
Finding Title: Procurement, Suspension, and Debarment
"Pass-Through Entity Name," if applicable: None

Reference Number(s): F-09-ED-SUNO-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ None

Page Number (from Single Audit Report): 136

Program Name(s): Higher Education Institutional Aid

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.031

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: ____ No Further Action Needed: ____
Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective action was taken.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu

**Schedule 8-3 Form**

**Entity's Name:** **Southern University at Shreveport**

Finding Title: **Entrance Counseling**

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-SUSH-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ 9800

Page Number (from Single Audit Report): 140

Program Name(s): Federal Family Education Loans (FFEL)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.032

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The University still has not been billed by the Department of Education (DOE). Payment will be made after invoicing.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

The University concurs with this finding. The University has hired a loan coordinator with the specific responsibility of ensuring compliance with Title IV regulations regarding entrance counseling. Additionally, the University is developing a **Loan Management Default Team** tasked with reviewing and strengthening our overall internal controls as it relates to loan management.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Brent Pugh Phone Number: (318) 670-9481

Preparer's E-mail Address: bpugh@susla.edu

**Schedule 8-3 Form**

**Entity's Name:** **Southern University at Shreveport**

Finding Title: **Federal Work Study**

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): **F-08-ED-SUSH-1**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 2905

Page Number (from Single Audit Report): 100

Program Name(s): Federal Work Study Program (FWSP)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.033

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The University has been requested to complete a 100% file review to determine actual liabilities. The University has received a final determination letter from DOE, but has appealed the proposed liability. Resolution is still pending until appeal process is complete.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

The University has revised its internal procedures to ensure compliance with applicable Federal Work Study Program (FWSP) guidelines. Additionally, training has been provided to faculty and staff. There were no audit findings to Federal Work Study in FY 09 or FY 10.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Bruce Pugh Phone Number: (318) 670-9481

Preparer's E-mail Address: bpugh@susla.edu

**Schedule 8-3 Form**

**Entity's Name:** **Southern University at Shreveport**

Finding Title: **Return of Title IV Funds**

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): **F-08-ED-SUSH-2**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ --

Page Number (from Single Audit Report): 101

Program Name(s): Federal Pell Grant Program; Federal Supplemental Educational Opportunity Grant; Federal Family Education Loans

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.032; 84.007; 84.063

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The University has been requested to complete a 100% file review to determine actual liabilities. The University has received a final determination letter from DOE but has appealed the proposed liability. Resolution is still pending until appeal process is complete.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

The University has hired a CPA firm to review documentation forwarded by the Department of Education as part of a final program review determination dated August 5, 2011. In an effort to reduce any proposed liability, the University has filed an appeal request and will submit additional documentation. Resolution is still pending until the appeal process is finalized and/or negotiations are complete. Upon completion of the appeals process, the University will request a repayment plan. There were no findings regarding Title IV refunds in FY 09 and FY 10.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Bruce Pugh Phone Number: (318) 670-9481

Preparer's E-mail Address: bpugh@susla.edu

**Schedule 8-3 Form**

**Entity's Name:** **Southern University at Shreveport**

Finding Title: **Return of Title IV Funds**

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): **F-07-ED-SUSH-2**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 464,175

Page Number (from Single Audit Report): 94

Program Name(s): Supplemental Educational Opportunity Grant (SEOG)
Federal Family Education Loan (FFEL)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.007; 84.032

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The University has been requested to complete a 100% file review to determine actual liabilities.
The University has received a final determination letter from DOE but has appealed the proposed liability.
Resolution is still pending until appeal process is complete.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

The University has hired a CPA firm to review documentation forwarded by the Department of Education as part of a final program review determination dated August 5, 2011. In an effort to reduce any proposed liability, the University has filed an appeal request and will submit additional documentation. Resolution is still pending until the appeal process is finalized and/or negotiations are complete. Upoon completion of the appeals process, the University will request a repayment plan. There were no findings regarding Title IV refunds in FY 09 and FY 10.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Br Pugh Phone Number: (318) 670-9481

Preparer's E-mail Address: bpugh@susla.edu

**Schedule 8-3 Form**

**Entity's Name:** **Southern University at Shreveport**

Finding Title: **Satisfactory Academic Progress**

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): **F-07-ED-SUSH-3**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 89,100

Page Number (from Single Audit Report): 95

Program Name(s): Federal Pell Grant; Federal Family Education Loan; Federal Supplemental Educational Opportunity Grant; Federal Work Study Program

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063; 84.032; 84.007; 84.033

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The University was required to submit a 100% file review as a result of this finding. Negotiations are being finalized relative to the total dollar amount due from the University after reconciliation is complete.

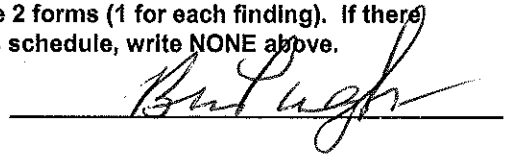
Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

The University has hired a new Financial Aid Director and additional staff. We will adhere to current policies and procedures as documented in the revised *"Satisfactory Academic Progress Policy"* to ensure compliance with appropriate regulations and to monitor the academic standing of all students prior to awarding financial aid. All members of the University's Appeals Committee will be required to attend a mandatory workshop to ensure compliance with the University's **Satisfactory Academic Progress Policy.** There were no repeat findings in FY 09 or FY 10.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name:  Phone Number: (318) 670-9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

**Entity's Name:** **Southern University at Shreveport**

Finding Title: **Verification**

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): **F-07-ED-SUSH-4**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $ 52,743

Page Number (from Single Audit Report): 96

Program Name(s): Federal Pell Grant; Federal Supplemental Educational Opportunity Grant; Federal Direct Student Loan; Federal Family Education Loan

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063; 84.007; 84.268; 84.032

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The University was required to submit a 100% file review as a result of this finding. Negotiations are being finalized relative to the total dollar amount due from the University after reconciliation is complete.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

The University has hired a new Financial Aid Director and additional staff. Written policies and procedures have been established that incorporate the provisions of 34CFR, Sections 668.51 through 668.61 for verifying applicant information. In an effort to ensure future compliance with this requirement, all Financial Aid staff will be required to review these procedures and will receive continuous training to ensure that the staff is well versed on all regulatory changes. There have been no repeat findings in FY 09 or FY 10.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Bart Pugh Phone Number: (318) 670-9481

Preparer's E-mail Address: bpugh@susla.edu

**Schedule 8-3 Form**

**Entity's Name:** **Southern University at Shreveport**

Finding Title: **Verification**

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): **F-06-ED-SUSH-4**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $ 26,405

Page Number (from Single Audit Report): 64

Program Name(s): Federal Pell Grant; Federal Supplemental Educational Opportunity Grant; Federal Direct Student Loan; Federal Family Education Loan

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063; 84.007; 84.268; 84.032

Status of Questioned Costs (check one):

Resolved: _X__ Unresolved: ____ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
A payment plan has been negotiated with the Department of Education. The University has begun repayment in FY 2010 and is expected to complete payment in FY 12.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

The University has hired a new Financial Aid Director and additional staff. Written policies and procedures have been established that incorporate the provisions of 34CFR, Sections 668.51 through 668.61 for verifying applicant information. In an effort to ensure future compliance with this requirement, all Financial Aid staff will be required to review these procedures and will receive continuous training to ensure that the staff is well versed on all regulatory changes. There have been no repeat findings in FY 09 or FY 10.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Brent Pugh Phone Number: (318) 670-9481

Preparer's E-mail Address: bpugh@susla.edu

**Schedule 8-3 Form**

**Entity's Name:** University of Louisiana at Lafayette

Finding Title: Untimely Federal Reporting

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-10-ED-ULL-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 0

Page Number (from Single Audit Report): 90

Program Name(s): Federal Pell Grant Program, National Science and Mathematics Assess to Retain Talent (SMART) Grants

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063, 84.376

Status of Questioned Costs (check one):

Resolved: _x__ Unresolved: ____ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Cindy Perez Phone Number: 337-482-6497

Preparer's E-mail Address: cperez@louisiana.edu

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services

Finding Title: Child Care Cluster-Noncompliance With Program Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HHS-DSS-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 6,965

Page Number (from Single Audit Report): 100

Program Name(s): Child Care and Development Block Grant, Child Care Mandatory & Matching Funds of the Child Care and Development Fund, and ARRA - Child Care and Development Block Grant

Federal Grantor Agency: United States Department of Health and Human Services

CFDA Number(s): 93.575 (CCDBG), 93.596 (CCM&M), 93.713 ARRA

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

DCFS will recoup payments where able to. Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Effective August 2010, DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: 225-342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Child Care Cluster: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HHS-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 9,539

Page Number (from Single Audit Report): 149

Program Name(s): Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575; 93.596

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Effective August 2010, DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Child Care Cluster: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-HHS-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 54,598

Page Number (from Single Audit Report): 113

Program Name(s): Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575; 93.596

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
In addition to control procedures already implemented, mandatory training was conducted for all CCAP providers on proper maintenance of attendance logs and supporting documentation. Effective 11/01/08, Executive Bulletin 2376 - Provider Disqualification was issued. Providers will be subject to disqualification periods when certain acts or violations are committed. The agency has selected a contractor to implement an electronic time and attendance system. Statewide implementation has been completed.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Child Care Cluster: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-HHS-DSS-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 84,781

Page Number (from Single Audit Report): 102

Program Name(s): Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575; 93.596

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Control procedures have been implemented to achieve compliance with record keeping guidelines by providers. Rulemaking has been initiated to implement disqualification periods for providers who don't abide by the terms of their provider agreement. The agency has selected a contractor to implement an electronic time and attendance system. The program has been implemented. Additional controls are also in place to ensure proper immunization documentation is obtained.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services

Finding Title: Ineligible Payments in the TANF Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HHS-DSS-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 6,274

Page Number (from Single Audit Report): 101

Program Name(s): TANF

Federal Grantor Agency: United States Department of Health and Human Services

CFDA Number(s): 93.558

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

DCFS is in the process of recovering disallowance from Contractor in the form of returned funds or recoupment invoicing. Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

DCFS Division of Programs, Contract unit has established procedural enhancements to the current DCFS policy governing internal controls for ensuring expenditures for TANF programs are supported by adequate documentation, necessary, and reasonable in accordance with OMB Circular A-133, Subpart C, Section 300 (b), A-87 and A-122.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene Phone Number: 225-342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Foster Care - Title IV-E: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HHS-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 4,305

Page Number (from Single Audit Report): 150

Program Name(s): Foster Care - Title IV-E

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.658

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: X No Further Action Needed: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Adjustments will be made accordingly and funds will be returned to the federal agency. Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Various policies have been updated to reflect multiple methods that are considered acceptable forms of authorization. Additionally, the department is piloting an automated FAST III project in Covington, LA.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Foster Care - Title IV-E: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-HHS-DSS-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 33,716

Page Number (from Single Audit Report): 115

Program Name(s): Foster Care - Title IV-E

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.658

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: X No Further Action Needed: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Adjustments were made to the March 2009 quarter Title IV-E -1 returning a portion of the questioned costs to the federal agency. Remaining questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The Financial Assessment Manual, which outlines procedures for fiscal adjustments to Eligibility Workers, has been rewritten and placed on-line for the workers. The agency has completed training and roll-out of Fast III process for re-determination. This will notify Eligibility Workers more timely of changes in a child's case which could affect eligibility.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Fraudulent Billings by Providers
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HHS-DSS-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 518,945

Page Number (from Single Audit Report): 151

Program Name(s): Child Care and Development Block Grant;
Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575; 93.596

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The Fraud and Recovery Section incorporated Child Care provider information and invoices into TINA-GIS to research billings and develop possible signatures of fraud. An automated child care time and attendance process for CCAP providers was implemented to ensure accurate payments to providers. A random sample review of CCAP provider invoices and attendance logs are performed. Providers must provide corrective action plans within 30 days of the date of reviewing findings.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Fraudulent Billings by Providers
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-HHS-DSS-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $ 972,598

Page Number (from Single Audit Report): 117

Program Name(s): Temporary Assistance for Needy Families; Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.558; 93.575; 93.596

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The agency has implemented control procedures to detect and deter fraudulent billings, which includes developing tracking of child care provider information and invoices to determine a signature of fraud. The agency has also selected a contractor to implement an electronic time and attendance system. The system has now been implemented.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services

Finding Title: Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-HHS-DSS-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 303,491

Page Number (from Single Audit Report): 119

Program Name(s): Temporary Assistance for Needy Families

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.558

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
In addition to control procedures already implemented, invoices will not be paid until validated by the parish office. Contract Services staff have also been instructed not to pay invoices without receipt and review of the signed participation log of services from the provider.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services

Finding Title: Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-HHS-DSS-9
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $ 259,540

Page Number (from Single Audit Report): 108

Program Name(s): Temporary Assistance for Needy Families

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.558

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Controls have been implemented to ensure that contractors provide required documentation. Contractors must sign a list of "Contract of Assurances" which specifies contract regulations and procedures that must be adhered to.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Department of Children and Family Services
Finding Title: Control Weaknesses Over the LaCarte Purchasing Card Program
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-HHS-DSS-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $ 9,300

Page Number (from Single Audit Report): 105

Program Name(s): Social Services Block Grant; Child Abuse and Neglect State Grants

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.667; 93.669

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending. The federal share of questioned cost is $6,548 and $2,752 are state funds.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Additional training has been instituted; technology will be used to ensure client signatures are obtained and to restrict purchases of more than $1,000; disciplinary action and cancellation of cards is also being implemented for repeat violations of policy.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Duane A Dufrene, CPA Phone Number: (225) 342-4375

Preparer's E-mail Address: duane.dufrene@la.gov

## SCHEDULE 8-3: SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name of Entity: OFFICE OF RISK MANAGEMENT

FYE June 30, 2011

Finding Title: Inappropriate Billing of Insurance Premiums

*Pass-Through Entity Name, "if applicable

Reference Number(s): F-02-HHS-CAFR-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2002
Initial Year of Finding: 1998

Amount of Questioned Costs in Finding (if applicable): $ Was not determined

Page Number (from Single Audit Report): 122

Program Name(s): Medicaid Cluster- Medical Assistance Program (and all major programs)

Federal Grantor Agency: Department of Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one): Resolved: X Unresolved: ____
No Further Action Needed: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Settlement Reached – Repayment starts on July 1, 2013
See a copy of Settlement Agreement Attached

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | x | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133 Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The Finding is divided into two parts:
1. Billing of Property and Casualty Premiums
2. Inequitable Distribution of Premium Billings Between State and Federal

**NOTE: Use this form to present the status of any findings that are listed for your agency in the attached Excel worksheet. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Ray L Stanley

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**
**DEPARTMENTAL APPEALS BOARD**
**APPELLATE DIVISION**

| | | |
|---|---|---|
| **LOUISIANA DIVISION OF ADMINISTRATION,** | ) | |
| ***Appellant,*** | ) | |
| **v.** | ) | |
| **UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICES, DIVISION OF COST ALLOCATION,** | ) | **Docket No. A-05-53** |
| ***Appellee.*** | ) | |

## SETTLEMENT AGREEMENT

This Settlement Agreement is entered into between the State of Louisiana, Division of Administration ("the State") and the United States Department of Health and Human Services, Division of Cost Allocation ("the Department"). The State and the Department, collectively referred to herein as "the Parties," enter into this Settlement Agreement ("Agreement") for the purpose of resolving the matters in dispute in the above-styled appeal.

WHEREAS, on February 2, 2005, the Department issued a decision to the State disallowing $223,854,000, which represented alleged improper monetary transfers of $150,759,215 in federal funds between lines of insurance within Louisiana's self-insurance fund and imputed interest of $73,094,785 related to the transferred amounts;

WHEREAS, the State timely filed an appeal with the Departmental Appeals Board ("DAB"), challenging the lawfulness of the Department's February 2, 2005, decision;

WHEREAS, the DAB docketed the State's appeal under DAB Docket No. A-05-53;

WHEREAS, on November 6, 2007, the Department revised its February 2, 2005, decision, recalculating the disallowance at $199,777,393, which represented alleged improper monetary transfers of $151,869,151 and associated imputed interest of $47,908,242;

WHEREAS, the State elected to retain the disallowed amounts pending the DAB's adjudication of its appeal; and

WHEREAS, the Parties have concluded that it is in their best interests and to the benefit of the public to amicably resolve all issues pending before the DAB under Docket No. A-05-53;

NOW, THEREFORE, the Parties agree as follows:

1. The preambles set forth above are incorporated herein and made a part hereof.
2. By executing this Agreement, the Parties mutually agree to the following terms, and further agree that these terms shall fully and forever resolve the disallowance appealed to the DAB and identified as Docket No. A-05-53.
3. The Parties agree that the Settlement Amount due from the State to the Department, as of February 2, 2005, is $150,759,215 plus interest, as set forth below.
4. The State agrees to pay the Settlement Amount to the Department, in the Department's capacity as the cognizant agency.
5. Commencing February 2, 2005, and ending on January 31, 2010, interest shall accrue on the principal amount of $150,759,215, or any unpaid balance thereof, at the rate of 1% simple interest per annum.
6. Commencing February 1, 2010, interest shall accrue on the principal amount of $150,759,215, or any unpaid balance thereof, at the rate of 3% simple interest per annum.

7. The State agrees to pay the Settlement Amount plus interest in 10 equal, annual installments of $19,764,835.80. The first installment payment is due on or before July 1, 2013. The remaining 9 payments will be due on or before July 1 of each subsequent year.

8. The State agrees to submit payments to the Department via wire transfer as follows:

   **i. Routing Number = 111000012**
   **ii. Account Number = 375 061 0394**
   **iii. Bank Name = Bank of America**
   **iv. Address: Rockville, Maryland**
   **v. Reference: Louisiana Program Disallowance Account # 714050023**

9. Payments received via wire transfer before 12:00 p.m. will be credited on the day received by the Department. Payments received via wire transfer after 12:00 p.m. will be credited on the next business day.

10. Attachment 1 to this Agreement, the Amortization Schedule, illustrates the payment schedule outlined in paragraph 7 of this Agreement.

11. The State may pay all or any part of the Settlement Amount prior to the scheduled due date, without penalty. For the purposes of this Agreement, a "pre-payment" is a payment of principal over and above a scheduled installment payment. Such a pre-payment will not adjust the due date or amount of any scheduled installment payment, unless the pre-payment constitutes the final payment of the Settlement Amount. Where the State makes any payment under the Settlement Agreement prior to the scheduled due date, the amount will be credited against the next installment obligation unless the State specifically designates the payment as a pre-payment of principal. For any pre-payment or installment payment made prior to the scheduled due date, interest will no longer accrue on the portion of that payment that represents principal, from the date the payment was credited forward,

and the Department shall make a downward adjustment in the State's interest obligation to reflect the reduction in principal due to the early payment.

12. Any adjustments in the State's interest obligation resulting from payments made prior to the scheduled due date or from installment payments paid after the scheduled due date (but prior to 31 days after the date of any Notice of Default) will be made to the last outstanding installment payment(s). The Department will inform the State of the amount of the final payment on or before May 1, of the year the final payment is due. At any time during the period when payments are to be made under this Settlement Agreement, at the request of the State, the Department will within 30 days advise the State of the Department's current record of adjustments to be made to the State's interest obligation and the remaining amount of unpaid principal and provide the State with a copy of any revised payment schedule the Department has generated in connection with this Agreement.

13. If the State fails to make an installment payment by 12:00 p.m. (Eastern Standard Time) on July 31 of the year in which the payment is due, the Department will issue and promptly transmit to the Commissioner of Administration and the Governor a Notice of Default advising the State that the missed payment is due within 30 days of the date of the Notice. If the missed payment is not paid within 30 days of the date of the Notice, the State will be in default under this Agreement with respect to that payment, and simple interest will be assessed on the amount of the missed payment at 11.875% per annum commencing on July 1 of the default year until the missed payment is collected in full. In determining whether the State is in default, any pre-payments of principal shall be

reclassified as a credit to the missing installment payment, up to the amount of that missing payment.

14. If the State fails to pay within 30 days of the Notice of Default, the Department may immediately collect the amount of the installment payment or any remaining unpaid balance thereof via administrative offset, or otherwise, in accordance with federal law.
15. Within 10 business days after both Parties have signed the Agreement, the State will advise the DAB in writing that it is withdrawing the above-captioned appeal, with prejudice.
16. This Settlement Agreement does not constitute an admission of fact or law by either Party and shall have no bearing or effect on any rights, claims, duties, or obligations that either Party may have with respect to any other claims, issues, fiscal periods, entities, or individuals not covered by this Settlement Agreement. Furthermore, the Settlement Agreement shall have no precedential value, nor shall it apply to entities not a Party to this Agreement.
17. If a dispute between the Parties occurs regarding this Settlement Agreement, the Parties agree to mediate the dispute before the Alternative Dispute Resolution Division of the DAB.
18. If the mediation described in paragraph 17 is unsuccessful, either Party may, within 30 days of the termination of the mediation (as evidenced by a written statement of the mediator), request a resolution of the dispute by the Departmental Appeals Board in accordance with procedures under 45 C.F.R. Pt. 16. The Board Chair is hereby authorized by the Secretary of Health and Human Services to take such actions necessary in order to resolve the dispute.

19. This Settlement Agreement constitutes the entire agreement of the Parties. Any modifications to this Agreement must be in writing and must be signed by both Parties.
20. This Settlement Agreement is effective on the date of the signature of the last signatory to the agreement. Counterparts, facsimiles, or pdf versions of signatures shall constitute acceptable, binding signatures for the purpose of executing this Settlement Agreement.

For the Louisiana Division of Administration:

Date: 3/19/10

Angèle Davis
Commissioner of Administration
State of Louisiana

For the Department of Health and Human Services:

Date: 5/28/10

E. J. Holland, Jr.
Assistant Secretary for Administration

**ATTACHMENT 1 - AMORTIZATION SCHEDULE**

| | |
|---|---|
| INTEREST RATE | 3.000% |
| BEG BALANCE | $173,736,571.52 |
| PAYMENT AMT | $19,764,835.80 |

| DATE | TRANSACTION TYPE | TRANSACTION AMOUNT | INTEREST BALANCE | PRINCIPAL BALANCE | # DAYS ACCRUAL |
|---|---|---|---|---|---|
| 07/01/2013 | BEGINNING BALANCE | | 22,977,356.52 | 150,759,215.00 | |
| 07/01/2013 | PAYMENT | 19,764,835.80 | 3,212,520.72 | 150,759,215.00 | |
| 07/01/2014 | ACCRUED INTEREST | 4,522,776.45 | 7,735,297.17 | | 365 |
| 07/01/2014 | PAYMENT | 19,764,835.80 | 0.00 | 138,729,676.37 | |
| 07/01/2015 | ACCRUED INTEREST | 4,161,890.29 | 4,161,890.29 | | 365 |
| 07/01/2015 | PAYMENT | 19,764,835.80 | 0.00 | 123,126,730.86 | |
| 07/01/2016 | ACCRUED INTEREST | 3,703,921.93 | 3,703,921.93 | | 366 |
| 07/01/2016 | PAYMENT | 19,764,835.80 | 0.00 | 107,065,816.99 | |
| 07/01/2017 | ACCRUED INTEREST | 3,211,974.51 | 3,211,974.51 | | 365 |
| 07/01/2017 | PAYMENT | 19,764,835.80 | 0.00 | 90,512,955.70 | |
| 07/01/2018 | ACCRUED INTEREST | 2,715,388.67 | 2,715,388.67 | | 365 |
| 07/01/2018 | PAYMENT | 19,764,835.80 | 0.00 | 73,463,508.57 | |
| 07/01/2019 | ACCRUED INTEREST | 2,203,905.26 | 2,203,905.26 | | 365 |
| 07/01/2019 | PAYMENT | 19,764,835.80 | 0.00 | 55,902,578.03 | |
| 07/01/2020 | ACCRUED INTEREST | 1,681,672.07 | 1,681,672.07 | | 366 |
| 07/01/2020 | PAYMENT | 19,764,835.80 | 0.00 | 37,819,414.30 | |
| 07/01/2021 | ACCRUED INTEREST | 1,134,582.43 | 1,134,582.43 | | 365 |
| 07/01/2021 | PAYMENT | 19,764,835.80 | 0.00 | 19,189,160.93 | |
| 07/01/2022 | ACCRUED INTEREST | 575,674.83 | 575,674.83 | | 365 |
| 07/01/2022 | PAYMENT | 19,764,835.76 | 0.00 | 0.00 | |

**Schedule 8-3 Form**

**Entity's Name:** **Medical Vendor Payments**

Finding Title: **Improper Claims by Long Term Personal Care Services Providers**

"Pass-Through Entity Name," if applicable: **Not Applicable**

Reference Number(s): **F-10-HHS-DHH-1**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2010**

Initial Year of Finding: **2008**

Amount of Questioned Costs in Finding (if applicable): $ **33,547**

Page Number (from Single Audit Report): **94**

Program Name(s): **Medical Assistance Program**

Federal Grantor Agency: **Health and Human Services**

CFDA Number(s): **93.778**

Status of Questioned Costs (check one):

Resolved: X Unresolved: ____ No Further Action Needed: ____

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

**Funds have been refunded to the Federals.**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | ____ | Not Corrected | ____ |
| Partially Corrected | X | No Further Action Needed | ____ |
| Change of Corrective Action | ____ | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

**Long Term Personal Care - Opened 5 cases 11/30/2009 - Recovered $20,104.**

**Questioned costs will be repaid on the CMS-64 for the quarter ending 9/30/2011.**

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

**Entity's Name:** **Medical Vendor Payments**

Finding Title: **Improper Payments to Non-Emergency Medical Transportation Service Providers**

"Pass-Through Entity Name," if applicable: **Not Applicable**

Reference Number(s): **F-10-HHS-DHH-2**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2010**

Initial Year of Finding: **2008**

Amount of Questioned Costs in Finding (if applicable): $ **14,947**

Page Number (from Single Audit Report): **95**

Program Name(s): **Medical Assistance Program**

Federal Grantor Agency: **Health and Human Services**

CFDA Number(s): **93.778**

Status of Questioned Costs (check one):

Resolved: **X** Unresolved: _____ No Further Action Needed: _____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
**Funds have been refunded to the Federals.**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | **X** | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
**NEMT - Opened 5 cases 6/2010 - 5 cases closed - 4 cases Recovered $7,952.45,**
**1 case sent to collection in the amount $8,729.34.**

**NEMT - Opened 6 cases 11/2010 - Identified $20,010.34 on 5 cases,**
**1 case closed Recovered $329.64.**

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

**Entity's Name:** **Medical Vendor Payments**
Finding Title: **Improper Payments to Waiver Services Providers**
"Pass-Through Entity Name," if applicable: **Not Applicable**

Reference Number(s): **F-10-HHS-DHH-3**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2010**

Initial Year of Finding: **2008**

Amount of Questioned Costs in Finding (if applicable): $ **17,756**

Page Number (from Single Audit Report): **97**

Program Name(s): **Medical Assistance Program**

Federal Grantor Agency: **Health and Human Services**

CFDA Number(s): **93.778**

Status of Questioned Costs (check one):

Resolved: **X** Unresolved: _____ No Further Action Needed: _____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
**Funds have been refunded to the Federals.**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | **X** | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
**Waver Services - Opened 6 cases 10/2007 - Recovered $73,747.00**
**- Opened 5 cases 5/2010 - Recovered $25,117.24**
**- Opened 5 cases 1/2011 - 3 closed Recovered $20,661.08**

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

**Entity's Name:** **Medical Vendor Payments**
Finding Title: **Inappropriate Access to the Medicaid Eligibility Data System**
"Pass-Through Entity Name," if applicable: **Not Applicable**

Reference Number(s): **F-09-HHS-DHH-4**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2009**

Initial Year of Finding: **2008**

Amount of Questioned Costs in Finding (if applicable): $ **0 N/A**

Page Number (from Single Audit Report): **Page 146**

Program Name(s): **Medical Assistance Program**

Federal Grantor Agency: **Health and Human Services**

CFDA Number(s): **93.778**

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: _____ No Further Action Needed: **X**

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
**N/A**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | **X** | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
**As of June 2010, RACF ALTER access to MEDS has been removed for all but twenty-seven (27) users. These users are employed by either the Louisiana Division of Administration, Department of Children and Family Services (formerly Department of Social Services) or Department of Health and Hospitals, Information Technology Division. Contract staff for the Medicaid Eligibility Data System (MEDS) has "READ only" access to the MEDS production database.**

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

**Schedule 8-3 Form**

**Entity's Name:** **Office of The Secretary** **REVISED 3-8-2012**

Finding Title: **Inadequate Internal Control Over Cooperative Endeavor Agreements**

"Pass-Through Entity Name," if applicable: **Not Applicable**

Reference Number(s): **F-08-HHS-DHH-4**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2008**

Initial Year of Finding: **2008**

Amount of Questioned Costs in Finding (if applicable): $ **335,000**

Page Number (from Single Audit Report): **Page 108**

Program Name(s): **Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations Evaluations.**

Federal Grantor Agency: **Health and Human Services**

CFDA Number(s): **93.779**

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: **X** No Further Action Needed: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

**Cases are still ongoing.**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | **X** | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

**There have been no additional findings related to this grant; however, questioned costs are still unresolved.**

Preparer's Name: Thomas Schulze Phone Number: (225) 342-4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

**Entity's Name:** **Medical Vendor Payments**
Finding Title: **Improper Claims by Waiver Services Providers**
"Pass-Through Entity Name," if applicable: **Not Applicable**

Reference Number(s): **F-07-HHS-DHH-1**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2007**

Initial Year of Finding: **2005**

Amount of Questioned Costs in Finding (if applicable): $1825

Page Number (from Single Audit Report): **99**

Program Name(s): **Medical Assistance Program**

Federal Grantor Agency: **Health and Human Services**

CFDA Number(s): **93.778**

Status of Questioned Costs (check one):

Resolved: **X** Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
**Funds have been refunded to the Federals.**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | **X** | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
**DHH will continue to reinforce provider compliance with documentation requirements through training and technical assistance.**

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.G

**Entity's Name:** **Medical Vendor Payments**

Finding Title: **Improper Claims by Non-Emergency Transportation Service Providers**

"Pass-Through Entity Name," if applicable: **Not Applicable**

Reference Number(s): **F-06-HHS-DHH-4**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2006**

Initial Year of Finding: **2006**

Amount of Questioned Costs in Finding (if applicable): $ 15,674

Page Number (from Single Audit Report): **69**

Program Name(s): **Medical Assistance Program**

Federal Grantor Agency: **Health and Human Services**

CFDA Number(s): **93.778**

Status of Questioned Costs (check one):

Resolved: X Unresolved: _____ No Further Action Needed: _____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
**Funds have been refunded to the Federals.**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | _____ | Not Corrected | _____ |
| Partially Corrected | X | No Further Action Needed | _____ |
| Change of Corrective Action | _____ | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
**Effective July 1, 2007 providers are not allowed to bill until all trips have been provided. Providers must wait until the month of service is over before payment will be made. Providers at random will be asked to provide copies of MT-3s and daily log forms. This will be done on a monthly basis. Dispatchers will report any suspicious finding to DHH for further investigation. Two of the four providers identified in the audit have had there fines reduced because DHH has agreed that payment should be affected but instead more education required.**

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

**Entity's Name:** **Medical Vendor Payments**
Finding Title: **Improper Disproportionate Share Payments**
"Pass-Through Entity Name," if applicable: **Not Applicable**

Reference Number(s): **F-02-HHS-DHH-3**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2002**

Initial Year of Finding: **2002**

Amount of Questioned Costs in Finding (if applicable): $ **185,605,936**

Page Number (from Single Audit Report): **Page 127**

Program Name(s): **Medical Assistance Program**

Federal Grantor Agency: **Health and Human Services**

CFDA Number(s): **93.778**

Status of Questioned Costs (check one):

Resolved: X Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
**The Department has entered into a payment plan with CMS to repay the questioned costs.**

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
**The Department has entered into a payment plan with CMS to repay the questioned costs.**

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

**Schedule 8-3 Form**

**Entity's Name:** **Louisiana Workforce Commission**

Finding Title: Failure to Subgrant American Recovery and Reinvestment Act Funds Timely

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HHS-LWC-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 98

Program Name(s): ARRA - Community Services Block Grant

Federal Grantor Agency: U S Department of Health and Human Services

CFDA Number(s): 93.710

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: _X___

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | x | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

Funds were ultimately made available to the subgrantees.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Wayne J. Knight Phone Number: 225-342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

**Schedule 8-3 Form**

**Entity's Name:** **Louisiana Workforce Commission**

Finding Title: Inadequate Subrecipient Monitoring for the Community Services Block Grant

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-HHS-LWC-8
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ N/A

Page Number (from Single Audit Report): 99

Program Name(s): Community Services Block Grant; ARRA - Community Services Block Grant

Federal Grantor Agency: U S Department of Health and Human Services

CFDA Number(s): 93.569, 93.710

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previous

The agency has developed a more efficient monitoring tool which will allow us to conduct all monitoring reviews in a timely manner.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Wayne J. Knight Phone Number: 225-342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

**Schedule 8-3 Form**

**Entity's Name:** Executive Department - Division of Administration-Office of Community Development

Finding Title: Inadequate Controls Over the Hazard Mitigation Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-DHS-EXEC-OCD-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): $ Unable to determine

Page Number (from Single Audit Report): 156

Program Name(s): Hazard Mitigation Grant

Federal Grantor Agency: U. S. Department of Homeland Security

CFDA Number(s): 97.039

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | |
| Partially Corrected | X | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation.**

* See Addendum F-09-DHS-EXEC-OCD-4

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

## Addendum F-09-DHS-EXEC-OCD-4

The Road Home Program has had difficulty since its inception obtaining third party verification of insurance payments. Insurance companies have been slow and nonresponsive to requests to verify payments. HUD has confirmed that OCD and the prior contractor acted with due diligence in attempts to obtain third party verification of insurance.

In addition, the following corrective actions specific to the HMGP have been taken:

- Using a separate software solution as a system of record for the HMGP. eGrants information is only used to obtain administrative data (Road Home identification numbers, grant amounts, etc.) and only serves as an initial starting point for building an applicant's file.
- Not processing HMGP applicants that have Road Home grant eligibility or award amount variances until they have been reviewed and cleared for processing.
- Requiring that any file that is undergoing HGI's (one of the replacement contractors) due diligence process cannot be processed until all documentation is in the file and a disbursement can be made under the Road Home Program.
- Continue working with program management and contractors to determine methods and processes to ensure that all data from outside sources are accurate, complete and up-to-date. The program receives duplication of benefits (DOB) data directly from the U.S. Small Business Administration and flood insurance data from the National Flood Insurance Program. Homeowners also certify the accuracy of the information included in their grant calculation by signing a grant agreement form and the Hazard Mitigation Covenant. It is the responsibility of the homeowner to provide accurate information to the program. Persons who misrepresent program eligibility or under report DOB information will be pursued as part of the grant recovery process.
- GOHSEP is also providing BureauNet information regarding insurance duplication of benefits checks on each applicant.

**Schedule 8-3 Form**

**Entity's Name:** Governor's Office of Homeland Security and Emergency Preparedness

Finding Title: Inaccurate Federal Financial Reports

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-DHS-GOHSEP-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 102

Program Name(s): Disaster Grants - Public Assistance (Presidentially Declared Disasters); Hazard Mitigation Grant

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036 & CFDA 97.039

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: _X___

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Sharonne Primus Bradford Phone Number: (225) 925-4326

Preparer's E-mail Address: sharonne.primus@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Governor's Office of Homeland Security and Emergency Preparedness

Finding Title: Noncompliance With Subrecipient Monitoring Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-DHS-GOHSEP-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 164

Program Name(s): Disaster Grants - Public Assistance; Hazard Mitigation Grants; Homeland Security Cluster; State Domestic Preparedness Equipment Support Program; Homeland Security Grant Program

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036; CFDA 97.039; CFDA 97.004; and CFDA 97.067

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Sharonne Primus Bradford Phone Number: (225) 925-4326

Preparer's E-mail Address: sharonne.primus@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Governor's Office of Homeland Security and Emergency Preparedness

Finding Title: Inadequate Controls Over Cash Management and Noncompliance with CMIA Agreement

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-DHS-GOHSEP-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): $

Page Number (from Single Audit Report): 121

Program Name(s): Disaster Grants - Public Assistance; Hazard Mitigation Grants

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036 and CFDA 97.039

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: ____

Not Applicable: __X__

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Sharonne Primus Bradford Phone Number: (225) 925-4326

Preparer's E-mail Address: sharonne.primus@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Governor's Office of Homeland Security and Emergency Preparedness

Finding Title: Noncompliance With Procurement and Suspension and Debarment Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-DHS-MIL/GOHSEP-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $ 264,912

Page Number (from Single Audit Report): 87

Program Name(s): Disaster Grants - Public Assistance

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: __X__ No Further Action Needed:

Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Still in negotiation

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Casey Tingle Phone Number: (225) 925-1800

Preparer's E-mail Address: casey.tingle@la.gov

**Schedule 8-3 Form**
**For the Year Ended June 30, 2011**

**Entity's Name:** Louisiana State University Board of Supervisors
Name of Agency/Campus: Louisiana State University - A & M College
Finding Title: Inadequate Controls Over Purchasing Within the School of Music
"Pass-Through Entity Name," if applicable: Governer's Office of Homeland Security and Emergency Preparedness

Reference Number(s): F-10-DHS-LSUBR-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 111,608 (includes $10,944 in state questioned costs)

Page Number (from Single Audit Report): 103

Program Name(s): Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Federal Grantor Agency: Department of Homeland Security

CFDA Number(s): 97.036

Status of Questioned Costs (check one):

Resolved: X Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

LSU remitted refund check # 226130 in the amount of $100,663.67 dated 6/16/11 to State of LA - GOHSEP.

LSU remitted refund check # 226125 in the amount of $11,159.37 dated 6/16/11 to LA Office of Risk Management.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133 Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

LSU remitted refund check # 226130 in the amount of $100,663.67 dated 6/16/11 to State of LA - GOHSEP.

LSU remitted refund check # 226125 in the amount of $11,159.37 dated 6/16/11 to LA Office of Risk Management.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Patricia Territo, Director, Sponsored Program Accounting

Phone Number: (225) 578-2204

Preparer's E-mail Address: pterrito@lsu.edu

**Schedule 8-3 Form**

**Entity's Name:** DHH-Office of Public Health

Finding Title: Insufficient Documentation of Program Expenditures

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-06-DHS-OPH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): $ 38,533

Page Number (from Single Audit Report): 90

Program Name(s): Public Assistance Program

Federal Grantor Agency: Department of Homeland Security

CFDA Number(s): 97.036

Status of Questioned Costs (check one):

Resolved: ___ Unresolved: ____ No Further Action Needed: __X_
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The questioned cost were actually cost that were never reimbursed by the Federal agency and that OPH does not expect to ever be reimbursed.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | X | Not Corrected | |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

Corrective action was taken.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Name: Larry Bader Phone Number: 504-568-5935

Preparer's E-mail Address: larry.bader@la.gov

**Schedule 8-3 Form**

**Entity's Name:** Louisiana Department of Transportation and Development

Finding Title: Inadequate Controls Over the Disaster Grants - Public Assistance Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-10-DHS-DOTD-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Amount of Questioned Costs in Finding (if applicable): $ 3,163.00

Page Number (from Single Audit Report): 105

Program Name(s): Disaster Grants - Public Assistance

Federal Grantor Agency: Department of Homeland Security

CFDA Number(s): 97.036

Status of Questioned Costs (check one):

Resolved: ____ Unresolved: _X___ No Further Action Needed: ____
Not Applicable: ____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

No refund to FEMA is anticipated. The funds have not been repaid and there is no communication with FEMA regarding repayment.

Status of Finding (check one):

| | | | |
|---|---|---|---|
| Fully Corrected | | Not Corrected | X |
| Partially Corrected | | No Further Action Needed | |
| Change of Corrective Action | | {See OMB A-133, Section 315(b)(4)} | |

Description of Status: (if not corrected or partially corrected, **describe the planned corrective action** and any partial corrective action taken. Include the anticipated completion date, if applicable. If the corrective action has changed since previously reported plan, **provide an explanation**.

GOHSEP's review did not take into account Hurricane Gustav Emergency Declaration FEMA 3289-EM, which in effect makes eligible Category B costs beginning August 27, 2008. These arguments and additional eligible charges to be submitted for final inspection and request for closeout will resolve the Credit Memo Issue for PW2711. No refund to FEMA for PW2711 is anticipated.

The LaGov ERP system chart of accounts contains sufficient detail with the inherent module integration to allow the proper classification of all revenue. In addition, supplemental staff training on the proper classification and reporting of revenue has been delivered. The LaGov financial system requires all input to be approved thus providing a documented review process for all revenue classification which occurs at an Accountant Manager level.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**