

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2005
STATE OF LOUISIANA

STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

State of Louisiana

Single Audit Report
For the Year Ended June 30, 2005

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2005

The Auditor's Report on the State of Louisiana's Basic Financial Statements dated March 29, 2006, 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. Copies of this report are 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.

October 18, 2006



STEVE J. THERIOT, CPA
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August 15, 2006

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 June 30, 2005, *Comprehensive Annual Financial Report*, provides an overview of the financial operations of Louisiana state government.

This year, we issued an unqualified opinion on the state's June 30, 2005, basic financial statements. At the time the statements were scheduled to be compiled, hurricanes Katrina and Rita struck Louisiana and devastated much of the state's gulf coast including the city of New Orleans. In response, the Louisiana Legislature extended the statutorily required issue date for the state's financial statements from December 31, 2005, to March 31, 2006. The statements were issued on March 29, 2006. In addition, the federal cognizant agency for audit (U.S. Department of Health and Human Services) approved an extension for submitting the state's Single Audit Report from March 31, 2006, to December 31, 2006.

The 2005 Single Audit Report includes a 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 of Louisiana. This year's report contains 46 matters that require the attention of state government. Of the reported findings, 11 are repeat findings from previous audits. Findings related to federal programs include questioned costs of approximately \$1.8 million. The respective federal grantors will ultimately determine the resolution of the questioned costs. This year's audit resulted in unqualified opinions on all major federal programs with the exception of one program that could not be adequately tested because of missing records resulting from the hurricanes.

The Executive Summary highlights three issues that are major concerns. First, the lack of adequate disaster recovery/business continuity plans is noted at several state entities. Given the disruption of services caused by the hurricanes, it is clear that adequate disaster recovery/business continuity plans are critical elements of the state's control structure. The second issue is the significant amount of unlocated movable property being reported by state agencies and universities. Finally, noncompliance with the requirements of the Child Care and Development Fund Program at the Department of Social Services is also a major concern.

We are pleased with the attention that state entities 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 continue to grow each year, there has not been a significant increase in the number of findings included in the report which reflects favorably on the state's ability to manage these programs.


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

August 15, 2006

Page Two

Louisiana's governmental leadership faces many challenges as the rebuilding process continues from the devastation our state suffered as a result of hurricanes Katrina and Rita. Throughout this recovery period, we are committed to providing accurate, timely, and relevant information to the legislature and taxpayers of Louisiana to assist them in addressing the challenges facing our state.

Sincerely,



Steve J. Theriot, CPA
Legislative Auditor

SJT/dl

2005 TRANSMITTAL

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2005

CONTENTS

		Page No.
Executive Summary		ix
Audit Reports:		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		1
Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133		5
	Schedule	Page No.
Schedules of Findings and Questioned Costs:		
Summary of Auditor's Results	A	11
Financial Statement Findings	B	13
Federal Award Findings and Questioned Costs	C	27
Schedule of Unresolved Prior Audit Findings	D	73
	Appendix	
Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards	A	
Management's Corrective Action Plans and Responses to the Findings and Recommendations	B	
Findings and Recommendations, Index by State Agency	C	
Summary Schedule of Prior Federal Audit Findings	D	
Acknowledgments		

Executive Summary

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2005

Introduction

The Single Audit Report for the fiscal year ended June 30, 2005, 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."

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 46 findings were reported within this year's Single Audit Report. This total includes 11 findings (24%) that were repeat findings from a prior audit.

The 2005 Single Audit Report discloses questioned costs of \$1,801,987, which are detailed within the findings that are presented in the Schedule of Federal Award Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

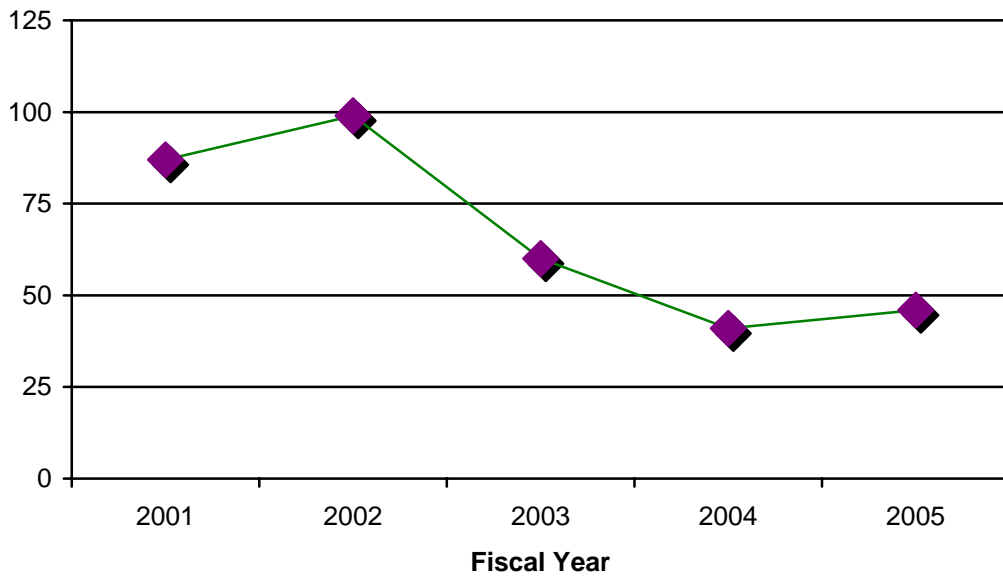
The following pages contain graphical descriptions of the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported questioned costs over the past five years.

EXECUTIVE SUMMARY

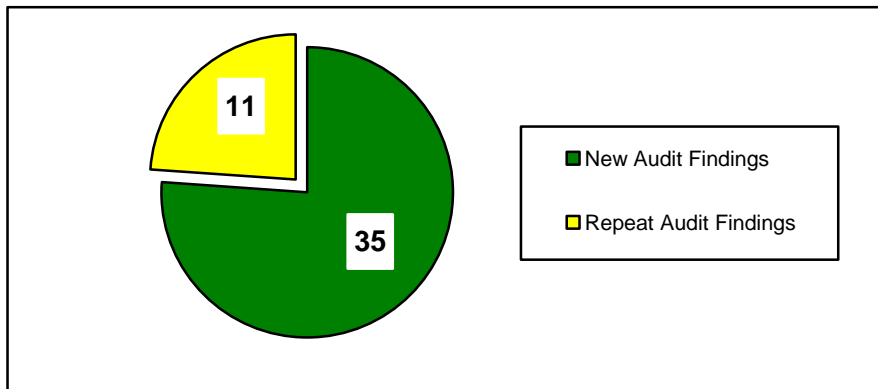
For the Fiscal Year Ended June 30, 2005

Trend of Findings Over the Past Five Years

Findings

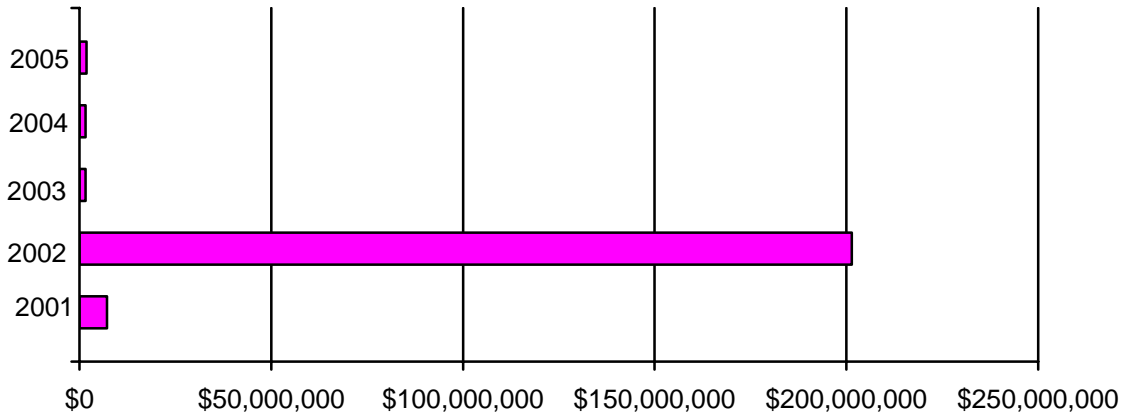


Fiscal Year 2005 Comparison of Repeat Findings to New Findings



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2005

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



Statewide Area of Concern

Two findings were reported in the 2005 Single Audit Report that warrant statewide concern and were reported as statewide findings. The findings, “Deficiencies in State’s Disaster Recovery Plans” and “Unlocated Movable Property,” represent material weaknesses in internal control over financial reporting. For a finding to be considered a statewide finding, it has one or more of the following characteristics:

1. It exists at numerous departments throughout the state.
2. It arises from current statewide policies that do not satisfactorily address the state's needs.
3. It could have a significant fiscal impact on either the state as a whole or on a segment of the state.

Material Weaknesses in Internal Control
Financial Statement Findings

FS-05-SW-EXEC-1 - Deficiencies in State's Disaster Recovery Plans

The State of Louisiana did not have adequate disaster recovery/contingency plans for six state agencies, three universities, and one levee district. Formal disaster recovery/contingency plans should exist for the timely restoration and continuity of critical entity operations in the event that normal data processing facilities are unavailable for an extended period of time. Failure to implement formal disaster recovery/contingency plans increases the risk that, in the event of a disaster, there will be an untimely or excessive delay in processing critical data and that critical data including public records may be lost. This failure could have a significant impact on financial accountability and could impair the state's ability to collect revenues, provide services, or perform other critical business functions. See Schedule B, page 15.

FS-05-SW-EXEC-2 - Unlocated Movable Property

The State of Louisiana reported significant amounts of movable property that could not be located in 10 universities, six state agencies, one state hospital, one community college, and the technical college system. Adequate procedures should be in place to ensure that the location of all movable property items is monitored and updated frequently to record the movement of items from one location to another. Movable property should also be properly safeguarded against loss arising from unauthorized use and misappropriation. Fiscal year 2005 certifications of movable property submitted for these entities disclosed \$29,456,455 (or 2.5%) of total movable property as unlocated, with \$15,360,248 in computers and computer-related equipment comprising over half of all unlocated movable property. In addition, property totaling \$4,326,724 was permanently deleted from movable property records because these items remained unlocated for over three years. Because of the nature of the services provided by the state, the risk exists that sensitive information could be improperly recovered from the missing computers and/or computer-related equipment. See Schedule B, page 18.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2005

Material Weakness in Internal Control
Federal Award Finding

As a result of the 2005 Single Audit, one finding was considered to be a material weakness in internal control over compliance with federal program requirements.

F-05-HHS-DSS-3 - Child Care Cluster: Noncompliance With Program Requirements

The Department of Social Services did not comply with certain federal and state requirements for administering the Child Care and Development Fund Cluster (CFDA 93.575 and 93.596). The audit disclosed that program expenditures were not supported by adequate documentation, and for some program participants, there was no documentation that eligibility criteria were met. In some instances, child care providers did not keep a daily record of attendance for each child participating in the program, including time of arrival and departure as required. Considering the exception rate, the risk exists that significant amounts paid by the program may not be adequately supported. Over 7,500 providers receive reimbursements totaling in excess of \$100,000,000. See Schedule C, page 61.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2005

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, 2005, the State of Louisiana reported over \$10.6 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

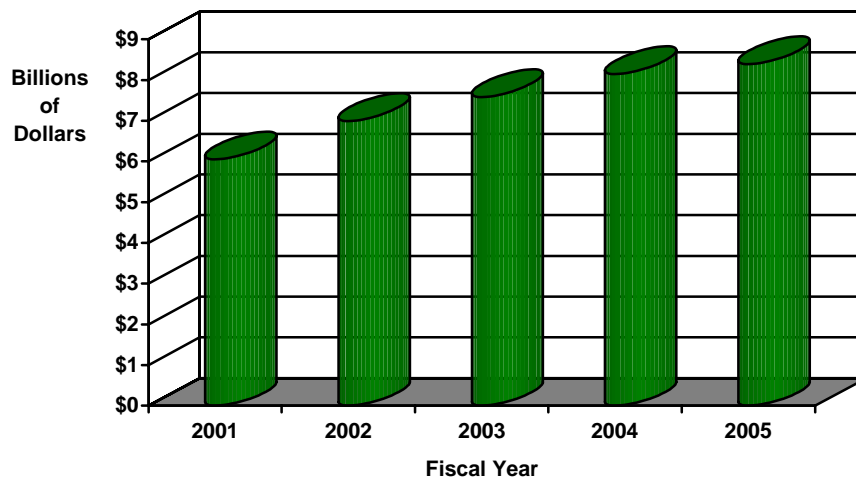
Major federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by OMB Circular A-133 and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2005, as defined by the criteria mentioned above, accounted for approximately 86% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2005.

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

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

Fiscal Year 2005 Total Expenditures of Federal Awards
(Appendix A)

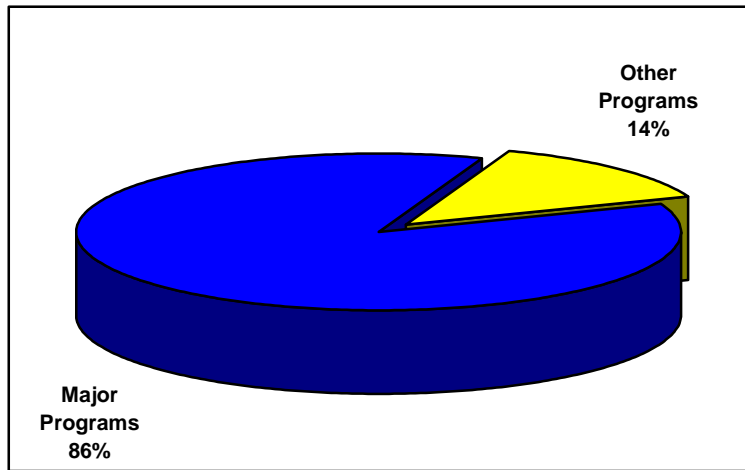
\$8,390,425,172
(excluding loan programs)



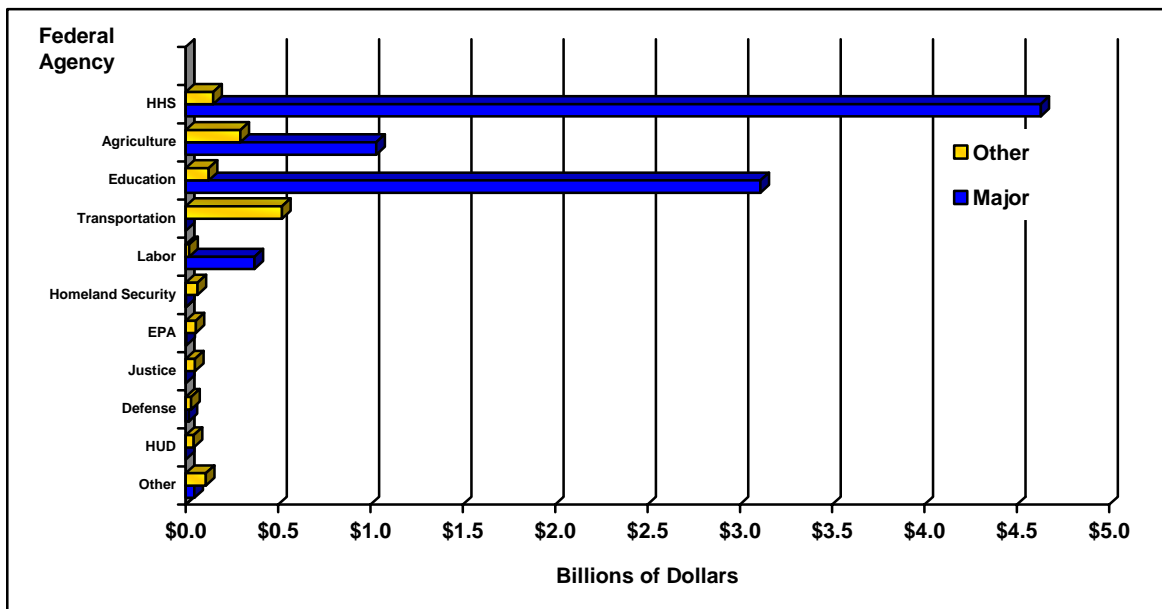
EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2005

Fiscal Year 2005
Activity of Major vs. Other Programs
(including loan programs)

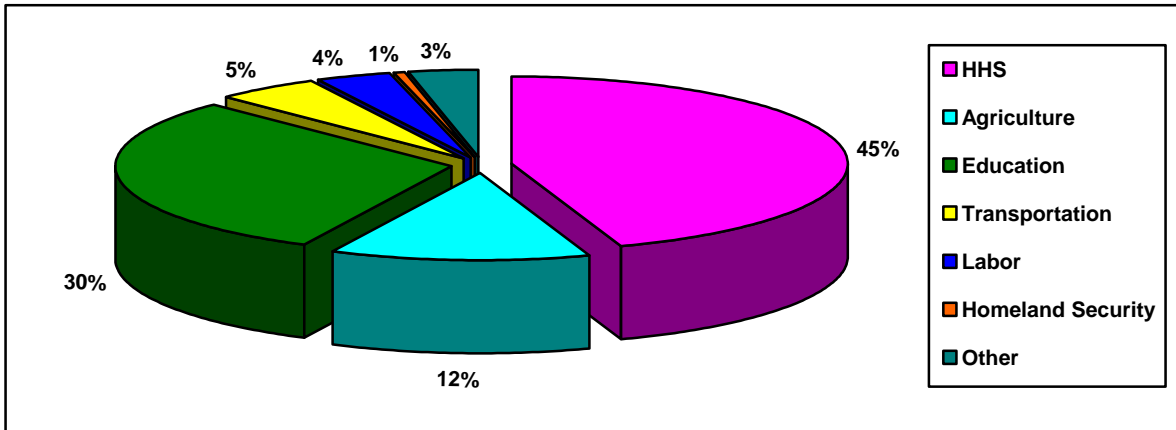


Fiscal Year 2005
Activity of Major vs. Other Programs
by Federal Agency
\$10,673,740,862
(including loan programs)



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2005

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



Audit Reports



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March 29, 2006

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 KATHLEEN BABINEAUX BLANCO, GOVERNOR
HONORABLE DONALD E. HINES, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JOE R. SALTER, 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, 2005, which collectively comprise the state's basic financial statements and have issued our report thereon dated March 29, 2006. Our report was modified to include a reference to other auditors. 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 separately by those auditors. The financial statements of the LSU Foundation and the Pennington Medical Foundation, both component units of the Louisiana State University System (major component unit); the University of Louisiana at Monroe Foundation, the University of Louisiana Monroe Facilities, Inc., the McNeese State University Foundation, and the University Facilities, Inc., all component units of the University of Louisiana System (major component unit); and the Southern University System Foundation, a component unit of the Southern University System (major component unit) were not audited in accordance with *Government Auditing Standards*.

As discussed in our audit report on the financial statements issued March 29, 2006, under separate cover, the State of Louisiana suffered considerable damage from two major hurricanes, Katrina and Rita, during August and September of 2005, resulting in the President of the United States declaring Louisiana a major disaster area. Because of the severity of these two separate events and the resulting losses sustained, it is unknown exactly what economic

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STATE OF LOUISIANA**

March 29, 2006

Page Two

impact recovery will have on state and local governments in Louisiana. Since the disasters occurred, the state has received funding from federal agencies in excess of the normal funding that is provided to the state. This additional federal funding is being used by state and local governments in their recovery efforts. Although state and local governments are taking steps to address recovery, the long-term effects of these events on the State of Louisiana cannot be determined at this time.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of Louisiana's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in Schedule B (pages 13 through 25) and Schedule C (pages 27 through 72) of the accompanying schedules of findings and responses.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described previously, we consider items FS-05-SW-EXEC-1 (page 15) and FS-05-SW-EXEC-2 (page 18) to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Louisiana's basic 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

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March 29, 2006

Page Three

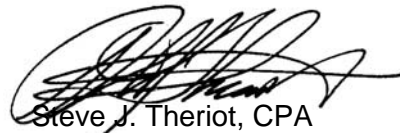
tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in Schedule B (pages 13 through 25) and Schedule C (pages 27 through 72) of the accompanying schedules of findings and responses.

We also noted certain additional 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*.

In connection with our audit, we reviewed prior audit findings on internal control over financial reporting, compliance and other matters to determine whether management had implemented appropriate action to correct the conditions giving rise to those findings. The results of our review indicate that management had not taken appropriate corrective action for the matters described in the Schedule of Unresolved Prior Audit Findings (Schedule D, page 73), which have been addressed in our current report.

This report is intended solely for the information and use of the Governor and certain other statewide elected officials of the State of Louisiana and their appointees (management) 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,



Steve J. Theriot, CPA
Legislative Auditor

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**August 15, 2006, except for the
Schedule of Expenditures of Federal Awards,
dated March 29, 2006**

Report on Compliance With Requirements Applicable to Each
Major Program and on Internal Control Over Compliance in
Accordance With OMB Circular A-133

**HONORABLE KATHLEEN BABINEAUX BLANCO, GOVERNOR
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Baton Rouge, Louisiana**

Compliance

We have audited the compliance of the State of Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2005. 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 schedules 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 Q of Appendix A (page A-169). During the year ended June 30, 2005, six of these entities expended a total of \$154,124,676 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit 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.

LEGISLATIVE AUDITOR

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August 15, 2006, except for the Schedule of
Expenditures of Federal Awards, dated
March 29, 2006
Page Two

Except as discussed in the following paragraph, 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 previously 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 item F-05-ED-SUNO-1 (page 51) of the accompanying schedule of findings and questioned costs, other external auditors were unable to obtain sufficient documentation supporting the compliance of the Southern University System with all compliance requirements of the Higher Education - Institutional Aid Program, nor were they able to satisfy themselves as to the Southern University System's compliance with those requirements by other auditing procedures.

In our opinion, based on our audit and the reports of the other auditors, except for the effects of such noncompliance, if any, as might have been determined had other external auditors been able to examine sufficient evidence regarding the Southern University System's compliance with the requirements of the Higher Education - Institutional Aid Program, the State of Louisiana complied, in all material respects, with the requirements referred to previously that are applicable to each of its major federal programs for the year ended June 30, 2005. However, the results of our auditing procedures and the reports of the other auditors disclosed 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 27 through 72) of the accompanying schedules of findings and questioned costs.

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August 15, 2006, except for the Schedule of
Expenditures of Federal Awards, dated
March 29, 2006
Page Three

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 requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133. 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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Louisiana's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in Schedule C (pages 27 through 72) of the accompanying schedules of findings and questioned costs.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described previously, we consider item F-05-HHS-DSS-3 (page 61) to be a material weakness.

LEGISLATIVE AUDITOR

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August 15, 2006, except for the Schedule of
Expenditures of Federal Awards, dated
March 29, 2006
Page Four

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, 2005, and have issued our report thereon dated March 29, 2006.

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 \$191,013,221, which comprise approximately 1.79% 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, 2004. 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 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.

As discussed in our audit report on the financial statements issued March 29, 2006, under separate cover, the State of Louisiana suffered considerable damage from two major hurricanes, Katrina and Rita, during August and September of 2005, resulting in the President of the United States declaring Louisiana a major disaster area. Because of the severity of these two separate events and the resulting losses sustained, it is unknown exactly what economic impact recovery will have on state and local governments in Louisiana. Since the disasters occurred, the state has received funding from federal agencies in excess of the normal funding that is provided to the state. This additional federal funding is being used by state and local governments in their recovery efforts. Although state and local governments are taking steps to address recovery, the long-term effects of these events on the State of Louisiana cannot be determined at this time.

LEGISLATIVE AUDITOR


HONORABLE KATHLEEN BABINEAUX BLANCO, GOVERNOR
HONORABLE DONALD E. HINES, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JOE R. SALTER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA

August 15, 2006, except for the Schedule of
Expenditures of Federal Awards, dated
March 29, 2006
Page Five

In connection with our audit, we reviewed prior audit findings on compliance and internal control over compliance to determine whether management had implemented appropriate action to correct the conditions giving rise to those findings. The results of our review indicate that management had not taken appropriate corrective action for the matters described in the Schedule of Unresolved Prior Audit Findings (Schedule D, page 73), which have been addressed in our current report.

This report is intended solely for the information and use of the Governor and certain other statewide elected officials of the State of Louisiana and their appointees (management) as well as 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,



Steve J. Theriot, CPA
Legislative Auditor

MVG:JMR:THC:dI

AUDIT REPORTS.DOC

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Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2005

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

Summary of Auditor's Results
For the Year Ended June 30, 2005

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Reportable condition(s) identified not considered
to be material weaknesses? 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

Reportable condition(s) identified not considered
to be material weaknesses? X yes none reported

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

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

Unqualified for all major programs except for
Higher Education - Institutional Aid which was qualified.

(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
- 10.558 - Child and Adult Care Food Program
- Food Stamp Cluster
- 17.225 - Unemployment Insurance
- WIA Cluster
- 84.010 - Title I Grants to Local Educational Agencies
- 84.031 - Higher Education - Institutional Aid
- 84.032 - Federal Family Education Loans
- 84.048 - Vocational Education - Basic Grants to States
- 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States
- 84.298 - State Grants for Innovative Programs
- 84.357 - Reading First State Grants
- 84.367 - Improving Teacher Quality State Grants
- Special Education Cluster
- 93.558 - Temporary Assistance for Needy Families
- 93.563 - Child Support Enforcement
- 93.658 - Foster Care - Title IV-E
- 93.667 - Social Services Block Grant
- 93.767 - State Children's Insurance Program
- 93.917 - HIV Care Formula Grants
- 93.959 - Block Grants for Prevention and Treatment of Substance Abuse
- Aging Cluster
- CCDF Cluster
- Medicaid Cluster
- Student Financial Assistance Cluster
- Research and Development Cluster

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

\$24,377,932

Auditee qualified as low-risk auditee?

 yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2005

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Financial Statement Findings

Page No.

EXECUTIVE DEPARTMENT - STATEWIDE

FS-05-SW-EXEC-1 - Deficiencies in State's Disaster Recovery Plans15
FS-05-SW-EXEC-2 - Unlocated Movable Property18

REVENUE, DEPARTMENT OF

FS-05-DOR-1 - Inadequate Controls Over Reporting Claims
and Litigation20
FS-05-DOR-2 - Information System Control Weaknesses21
FS-05-DOR-3 - Untimely Bank Reconciliations22
FS-05-DOR-4 - Weaknesses in the GenTax System22

RISK MANAGEMENT, OFFICE OF

FS-05-ORM-1 - Unfunded Claims Costs for the Road Hazard
Line of Insurance23

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

FS-05-DOTD-1 - Untimely Collection of Utility Relocation Assistance
Funding Receivables24

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

EXECUTIVE DEPARTMENT - STATEWIDE

**FS-05-SW-EXEC-1 - Deficiencies in State's Disaster
Recovery Plans**

The State of Louisiana did not have adequate disaster recovery/contingency plans at certain state entities. Formal disaster recovery/contingency plans should exist for the timely restoration and continuity of critical entity operations in the event that normal data processing facilities are unavailable for an extended period of time. In addition, Office of Information Technology Policy Number 11 requires state agencies to develop, test, and maintain disaster recovery/business continuity plans designed to ensure the availability of mission-critical services and functions in the event of a disaster or unscheduled event that would impact the agency's information technology (IT) and telecommunications systems. Louisiana Revised Statute (R.S.) 44:36 also requires that public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made.

An adequate disaster recovery/contingency plan should include, at a minimum, the following:

- Maintaining a written functional plan that will allow for continued operation of critical IT services in the event of an unexpected interruption
- Routinely backing up data files, computer programs, and critical documents and storing this information offsite at a remote facility, which should have the same operating systems as the agency so that data can be processed and operations can continue with minimal disruption of services
- Adequately training staff and other users of the system so they understand their responsibilities in case of emergencies
- Providing a schedule for testing the plan to ensure that the plan works as intended

Our audit of internal control over financial reporting throughout the state disclosed that deficiencies existed in disaster recovery/contingency plans for the following six state agencies, three universities, and one levee district:

1. For the fourth consecutive year, a review of the Department of Natural Resources' IT policies disclosed that the department does not have a disaster recovery/business continuity plan. The department has entered into a contract that is anticipated to result in a disaster recovery/business continuity plan by June 30, 2006.
2. For the third consecutive year, the Department of Revenue does not have a written, comprehensive disaster recovery/business continuity plan. Although the

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

Financial Statement Findings (Continued)

- department has taken steps to ensure that its data files and computer programs are backed up and stored at an offsite facility, current policies and procedures do not include a written, comprehensive plan relating to disaster recovery/business continuity.
3. For the second consecutive year, the Office of Student Financial Assistance does not have a disaster recovery/business continuity plan with access to an offsite disaster facility. The office maintains in-house computer records for various state scholarship and grant programs, including the Tuition Opportunity Program for Students and the Student Assistance and Revenue Trust Program.
 4. The Department of Transportation and Development does not have access to an offsite disaster recovery facility as a part of its comprehensive disaster recovery/business continuity plan. The department's data processing system maintains accounting and project records for all infrastructures (roads, bridges, right-of-way, et cetera) in the state. Although the department has a comprehensive disaster recovery plan in place, that plan assumes an offsite recovery facility is in place. Although there are state designated facilities that could be used to rebuild the infrastructure, that portion of the plan is not defined.
 5. The Department of Education has not adopted and implemented a disaster recovery plan. The department provides over \$3.6 billion in major state and federal funding to Louisiana school districts and other subrecipients. In the event of a disaster, there may be untimely or excessive delays in processing records and making payments without a disaster recovery plan in place within the department.
 6. The Department of Public Safety and Corrections, Public Safety Services, does not have access to an offsite disaster recovery facility as a part of its disaster recovery plan. The department maintains computer records for a variety of public safety activities, including state police, statewide emergency preparedness, motor vehicle registration, drivers' licenses, and collection of revenues from riverboat and video poker gaming activities.
 7. The University of New Orleans does not have access to an offsite disaster recovery facility or a schedule for testing as a part of its disaster recovery plan. A review of the university's disaster recovery plan disclosed that it did not provide a schedule for testing to ensure the plan worked as intended nor did it state a specific site where operations could be continued.
 8. Louisiana State University and A&M College (Baton Rouge) does not have a written, comprehensive disaster recovery/business continuity plan. Although the university has taken steps to ensure that its data files and computer programs are backed up and stored at an offsite facility, current policies and procedures do

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

Financial Statement Findings (Continued)

- not include a written, comprehensive plan related to disaster recovery/business continuity.
9. Northwestern State University does not have an adequate disaster recovery/business continuity plan. A review of the university's IT controls disclosed an adequate plan has not been approved by key officials. In addition, training has not been provided on disaster recovery and not all systems have been tested for disaster recovery.
 10. The Pontchartrain Levee District does not prepare and store computerized backups at a secure offsite facility. By not having backups located offsite, the levee district runs the risk of losing valuable computer information should a natural disaster or computer system problem occur.

In addition, the Southern University at New Orleans campus was audited by independent auditors. The auditors reported that as a result of Hurricane Katrina, the campus suffered extensive wind and water damage, which destroyed some records and made others unavailable for review. A recommendation was made by the auditors to evaluate the campus' disaster recovery plan to ensure that records and supporting documentation are properly safeguarded.

Failure to implement formal disaster recovery/contingency plans and obtain adequate offsite disaster recovery facilities increases the risk that, in the event of a disaster, there will be an untimely or excessive delay in processing critical data and that critical data including public records may be lost. This failure could have a significant impact on financial accountability and could impair the ability to collect revenues, provide services, or perform other critical business functions.

The State of Louisiana should ensure that all state entities develop and implement comprehensive disaster recovery/contingency plans that allow critical operations to be reestablished and data to be restored from a remote location within an acceptable time frame should a disaster occur. These plans should also be periodically tested and updated as necessary to ensure that the plans work as intended in emergency situations. Management concurred in part with the finding and has implemented a plan of corrective action but disagreed that this should be a finding within the audit of the Division of Administration (DOA). Management responded that the primary responsibility for development of a business continuation/disaster recovery plan is and must be the responsibility of the agency. See management's response at B-17.

Additional Comments: While the DOA does not feel we should direct this issue to them, we feel that the DOA should be the lead agency in effecting change relative to the development of disaster recovery/continuity programs in state government. While funding such programs is costly, the aftermath of the recent disasters that our state has been faced with increases the need for the state to prioritize applications that are critical to the delivery of services to its

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

citizenry. Thus, we feel the DOA should continue to work in concert with the Louisiana Legislature to implement and maintain disaster recovery/continuity programs.

FS-05-SW-EXEC-2 - Unlocated Movable Property

The State of Louisiana reported significant amounts of movable property that could not be located in certain universities, state agencies, a community college, and the technical college system. Good internal control requires that adequate procedures be in place to ensure that the location of all movable property items is monitored and updated frequently to record the movement of items from one location to another. In addition, good internal control should ensure that movable property is properly safeguarded against loss arising from unauthorized use and misappropriation. Furthermore, Louisiana Administrative Code Title 34 Part VII Section 313 (A) states, in part, that efforts must be made to locate all movable property for which there are no explanations available for its disappearance. Property unlocated after three years is permanently deleted from movable property records.

R.S. 39:325 requires entities to conduct an inventory of movable property and identify amounts of unlocated property in an annual certification submitted to the Louisiana Property Assistance Agency (LPAA). The fiscal year 2005 certifications of movable property submitted to LPAA by 10 universities, six state agencies, one state hospital, one community college, and the technical college system reported significant amounts of unlocated movable property as a result of their fiscal year 2005 property inventory procedures. The following table presents each entity's total amount of movable property reported, the amount of unlocated computers and computer-related equipment, the amount reported for all unlocated property, and the amount of unlocated property permanently deleted from the entity's property records.

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

	Total Movable Property Reported	Unlocated Computer Equipment	All Unlocated Property	Property Permanently Deleted
Delgado Community College	\$19,329,421	\$1,021,534	\$1,477,435	\$382,755
Grambling State University	22,033,144	457,450	906,570	44,849
Health and Hospitals, Department of	13,049,595	279,203	294,622	79,157
Labor, Department of	15,270,565	580,740	670,760	50,361
Louisiana State University and A&M College (Baton Rouge)	297,139,831	3,037,072	6,371,247	1,008,982
Louisiana State University in Shreveport	13,637,261	152,417	369,499	58,200
Louisiana State University Health Sciences Center:				
Health Care Services Division	71,718,342	915,787	3,251,897	445,370
New Orleans	86,392,031	1,012,339	2,600,159	261,437
Shreveport	113,689,329	1,566,600	3,364,327	356,211
Louisiana Tech University	41,580,332	497,751	701,845	169,726
Louisiana Technical College	63,267,762	555,684	1,004,561	140,561
McNeese State University	14,737,435	240,216	362,036	67,044
Northwestern State University	21,184,925	305,068	376,531	67,242
Public Health, Office of	30,116,275	313,531	413,451	57,455
Public Safety and Corrections - Corrections Services, Department of	59,823,514	319,310	852,275	108,992
Public Safety and Corrections - Public Safety Services, Department of	130,272,355	256,928	925,803	193,108
Social Services, Department of	43,063,820	1,175,331	1,279,269	60,120
Southeastern Louisiana University	31,550,503	263,735	574,023	84,771
Southern University System	58,478,478	1,710,435	2,719,135	514,100
University of Louisiana at Lafayette	46,286,426	699,117	941,000	176,283
Total	\$1,192,621,344	\$15,360,248	\$29,456,445	\$4,326,724

As shown above, \$29,456,445 (or 2.5%) of the total movable property for these entities was reported as unlocated with \$15,360,248 in computers and computer-related equipment comprising over half of all unlocated property. In addition, property totaling \$4,326,724 was permanently deleted during fiscal year 2005 because these items remained unlocated for over three years. At June 30, 2005, movable property for governmental activities and component units total \$629,344,000 and \$1,534,132,000, respectively, as reported in the State of Louisiana's *Comprehensive Annual Financial Report (CAFR)*.

Failure to adequately monitor, secure, and account for all movable property and locate those items for which there is no explanation available for their disappearance subjects the movable property of the state to increased risk of loss and/or unauthorized use. Furthermore, because of the nature of the services provided by the state, the risk exists that sensitive information could be improperly recovered from the missing computers and/or computer-related equipment.

The State of Louisiana should take the necessary measures to strengthen internal control over movable property to ensure that all universities, state agencies, state hospitals, community colleges, and the technical college system adequately secure and monitor movable property, conduct accurate physical inventories, and devote additional efforts toward locating movable property reported as unlocated. Management concurred in part with the finding but disagreed that this should be a finding within the audit of the DOA. Management responded that the

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

primary responsibility for safeguarding and accounting for movable property is and must be the responsibility of the agency. See management's response at B-18.

Additional Comments: While the DOA does not feel we should direct this issue to them, we feel that the DOA has the ultimate responsibility for issues existing within state governmental entities. DOA functions as the central management and administrative support agency for the State of Louisiana. In striving to improve the management, efficiency, and effectiveness of state government administration and operations and to enhance state governmental accountability, we feel the DOA should work in concert with LPAA to take the necessary measures to strengthen internal control over movable property so that state entities put forth additional efforts toward safeguarding movable property.

REVENUE, DEPARTMENT OF

**FS-05-DOR-1 - Inadequate Controls Over Reporting
Claims and Litigation**

The Department of Revenue did not have adequate controls to ensure reasonable and accurate financial reporting of its liability for claims and litigation. Good internal control requires that the department establish procedures to ensure a reasonable estimate of its liabilities for claims and litigation for inclusion in the State of Louisiana's CAFR.

At June 30, 2005, the department reports a liability for claims and litigation of approximately \$80 million. Our review of documentation for 45 lawsuits disclosed the following:

- Interest calculations for 16 lawsuits (36%) were incorrect.
- Two lawsuits (4%) were reported twice.
- One lawsuit (2%) was reported twice and the interest calculation was incorrect.
- Partial payments for four lawsuits (9%) were not deducted from the reported liability and the interest calculations were incorrect.
- Fourteen lawsuits (31%) that had been resolved before June 30, 2005, were included in the reported liability.
- One lawsuit (2%) filed after June 30, 2005, was included in the reported liability.

The above conditions resulted in an overstatement of approximately \$24 million in the department's reported liability. Failure to maintain adequate controls to ensure reasonable and accurate financial reporting of the department's liability for claims and litigation could result in misstatements in the state's CAFR.

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

Management of the department should establish policies and procedures to ensure accurate reporting of liabilities arising from claims and litigation. Management concurred with the finding and recommendation and outlined a corrective action plan (B-38).

FS-05-DOR-2 - Information System Control Weaknesses

For the second consecutive year, the Department of Revenue has internal control weaknesses relating to access to and monitoring of its information systems (IS). Good internal control ensures that access to hardware, software, and data be limited to the business need of employees; authorized users are assigned individual user identification numbers (IDs); system logs are effectively monitored; and security policies, procedures, and controls are subject to periodic audit.

During a review of the department's IS security for the fiscal year ended June 30, 2005, the following control deficiencies were noted:

- There is an incompatibility of functions because IS programming personnel have access to production software and hardware both at the department and at its offsite operations at the Department of Public Safety. As a result, unauthorized changes to system applications could be placed into production.
- A single user ID for the structured query language server is used for all GenTax database servers and is shared among several database administrators. This process could affect the integrity of programs, processing, and data.
- Procedures have not been established for the review of security and system logs to detect security violations and/or inappropriate systems activity.
- The department does not have an effective IS audit function. An adequate system of internal control should include periodic reviews of the IS general and application controls by an IS auditor.

These conditions exist because the department is in the process of restructuring its Information Technology Division. As a result, the risk exists that IS programs and data could be accessed and modified without proper authorization, review, and approval and that errors or fraud could occur and not be detected timely.

Management of the department should establish adequate IS security policies, procedures, and controls and an effective IS audit function to ensure the integrity of programs, processing, and data. In addition, management should evaluate and consider using system monitoring software that would allow the security administrator to effectively monitor system logs and activity. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-42).

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

FS-05-DOR-3 - Untimely Bank Reconciliations

The Department of Revenue did not reconcile its bank accounts timely for the fiscal year ended June 30, 2005. Good internal control requires reconciliation of the department's bank account balances to its accounting records and subsequent review and approval by a supervisor on a monthly basis. Bank reconciliations provide management with a basis to ensure that all transactions that affect both the bank accounts and the accounting records are in agreement and that no errors or fraud has occurred.

Our review of the monthly reconciliations for the department's 23 bank accounts disclosed that 49% of the monthly bank statements were reconciled from two to eight months after the department received the bank statements. Management reviewed and approved 25% of the reconciliations from one to three months after they were completed. Furthermore, as of June 30, 2005, discrepancies for eight reconciliations remained unresolved for more than two months. With approximately \$7 billion in revenues deposited during the fiscal year, failure to perform monthly reconciliations increases the risk that errors, misstatements, or fraud could occur and not be detected timely.

Management of the department should establish policies and procedures to ensure that bank accounts are reconciled timely and that reconciliations are approved by an appropriate level of management. Management concurred in part with the finding and recommendations and stated that it has implemented "positive pay" under which ". . . the risk of errors and fraudulent checks clearing LDR's bank accounts is virtually eliminated." See management's response at B-45.

Additional Comment: While we agree that positive pay reduces the risk of errors and fraudulent checks that might clear the bank accounts, it does not reduce the risk of errors and misstatements in the accounting records that remain uncorrected as a result of untimely bank reconciliations, such as errors in manual checks and deposits.

FS-05-DOR-4 - Weaknesses in the GenTax System

For the third consecutive year, the Department of Revenue does not have sufficient internal control over its tax accounting system (GenTax) functions. Insufficient internal control could affect the integrity of processing, financial data, and financial reporting. Good internal control requires that the system has adequate written policies and procedures and adequate written system documentation. For the fiscal year ended June 30, 2005, the department processed in excess of \$6 billion in taxes and other transactions through the GenTax system.

During a review of the GenTax system for the fiscal year ended June 30, 2005, the following control deficiencies were noted:

- The department does not have formal written policies and procedures to control changes made to the GenTax system. These policies and procedures are necessary to ensure that system modifications made by department and

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

Financial Statement Findings (Continued)

third-party IS personnel are adequately designed, documented, tested, and approved before being placed into production. The department's lack of policies and procedures may result in programming errors in system-generated financial data reports that may result in misstatements in the department's Annual Fiscal Report.

- The department does not have adequate, written documentation in a user-friendly format that clearly explains business requirements, system controls, data flow, system reports, and the results of tests performed during the implementation of the GenTax system. The lack of adequate system documentation limits the ability to independently verify that GenTax is processing tax transactions in accordance with laws and regulations and is producing accurate financial data and reports.

These conditions occurred because the department has not placed sufficient emphasis on documentation and controls over the GenTax system. As a result, there is a risk that GenTax programs and data could be accessed and modified without proper authorization, review, and approval and that errors or fraud could occur and not be detected timely.

Management of the department should establish adequate controls over the GenTax system and processes to ensure that changes to GenTax applications are adequately designed, documented, tested, and approved before being placed into production and that system documentation exists for processing GenTax transactions in accordance with laws and regulations. Management concurred in part with the finding and recommendations and outlined a corrective action plan (B-47).

RISK MANAGEMENT, OFFICE OF

**FS-05-ORM-1 - Unfunded Claims Costs for the
Road Hazard Line of Insurance**

For the second consecutive year, the Office of Risk Management (ORM) is allocating costs associated with processing road hazard claims (including legal fees) to the road hazard line of insurance without collecting premiums or direct appropriations to cover the costs. The deficit in the road hazard line of insurance increases each year by the costs associated with processing road hazard claims because ORM does not receive any funds to cover these costs. At June 30, 2005, ORM has accumulated a deficit of over \$560 million in the road hazard line of insurance. For the year ended June 30, 2005, costs associated with processing road hazard claims totaled \$12.9 million, but no insurance premiums or state appropriations were collected to cover these costs. Sound business practices dictate that premiums or appropriations should be collected to fund required claim payments, settlements, and associated costs (including legal fees) for each line of insurance.

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

The DOA made a decision effective July 1, 2002, that ORM would no longer pay settlements and judgments for road hazard claims from premiums collected. Settlements and judgments are now paid through direct legislative appropriation. However, no provision has been made for the associated costs of processing road hazard claims, including legal fees, other professional services, and salaries for the adjusters handling the claims.

ORM included an estimate of premiums for the road hazard line of insurance in its budget request submitted to the Office of Planning and Budget for the year ended June 30, 2005. However, the Office of Planning and Budget cut 100% of the road hazard premium from the budget request.

The DOA and ORM should develop premiums and/or present suggestions to the legislature as to how the state might fund future costs associated with processing road hazard claims, as well as develop a funding methodology to eliminate the accumulated deficit over time. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-50).

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

**FS-05-DOTD-1 - Untimely Collection of Utility Relocation
Assistance Funding Receivables**

The Department of Transportation and Development (DOTD) has failed to properly monitor Utility Relocation Assistance Funding (URAF) receivables to ensure timely collection of amounts due from publicly owned utilities for utility relocations within highway right-of-ways. According to the Louisiana Administrative Code Title 70, Part II, Chapter 3, section 301 (A), "When a publicly owned, non-profit utility is not able to bear its share of the cost for adjusting its facilities to accommodate a highway project, it may apply for funding under R.S. 48:381(C) hereinafter referred to as Utility Relocation Assistance Funding." Furthermore, section 301 (A)(1)(c) states, "URAF funding is neither a loan nor a grant and there is no interest charged on this money. However, the utility must repay this money eventually, or it will not be allowed to locate its facilities within highway right-of-way." Good internal controls should include the adoption and implementation of policies and procedures to ensure the adequate monitoring and timely collection of these receivables.

Based on documentation provided by DOTD, as of June 15, 2005, there are 131 outstanding URAF accounts totaling \$19,293,992. Effective dates on the URAF Funding Agreements between DOTD and the utilities for these outstanding accounts are between March 4, 1981, and October 1, 2002. Management of DOTD has provided documentation of only one attempt to collect these receivable balances since these agreements have been in effect. However, management has provided a draft URAF Action Plan that includes monitoring and collection procedures for these accounts.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Financial Statement Findings (Concluded)

Management of DOTD should finalize and implement these policies and procedures, begin immediate monitoring of these accounts, and pursue the collection of amounts owed. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-70).

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Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2005

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

Page No.

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

BOARD OF REGENTS FOR HIGHER EDUCATION

F-05-CC-BOR-1 - Noncompliance With Subrecipient Monitoring Requirement.....31

EDUCATION, DEPARTMENT OF

F-05-CC-EDUC-1 - Inadequate Subrecipient Monitoring Over Single Audit Reports32
F-05-CC-EDUC-2 - Theft of Computers.....33

SOCIAL SERVICES, DEPARTMENT OF

F-05-CC-DSS-1 - Noncompliance With Federal Property Regulations34

U.S. DEPARTMENT OF EDUCATION

BATON ROUGE COMMUNITY COLLEGE

F-05-ED-BRCC-2 - Inadequate Control Over Pell Grant35

BOSSIER PARISH COMMUNITY COLLEGE

F-05-ED-BPCC-1 - Over-Award of Financial Aid to Transfer Students.....36

EDUCATION, DEPARTMENT OF

F-05-ED-EDUC-3 - Inadequate Controls Over the Migrant Education State Grant Program.....37
F-05-ED-EDUC-4 - Untimely Fiscal Monitoring and Reporting.....39

LOUISIANA STATE UNIVERSITY IN SHREVEPORT

F-05-ED-LSUSH-1 - Failure to Comply With Notification Deadlines.....40

LOUISIANA TECHNICAL COLLEGE

F-05-ED-LTC-1 - Inadequate Control Over Pell Grant.....42

MCNEESE STATE UNIVERSITY

F-05-ED-MCNEESE-1 - Improper Request and Disbursement of Federal Family Education Loans43

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

Page No.

U.S. DEPARTMENT OF EDUCATION (CONT.)

NORTHWESTERN STATE UNIVERSITY

F-05-ED-NSU-1 - Over-Award of Federal Family Education Loans.....	44
F-05-ED-NSU-2 - Satisfactory Academic Progress Not Met by Transfer Students	44

SOCIAL SERVICES, DEPARTMENT OF

F-05-ED-DSS-2 - Lack of Supporting Documentation for Program Expenditures.....	45
---	----

SOUTHEASTERN LOUISIANA UNIVERSITY

F-05-ED-SLU-1 - Failure to Obtain Waiver and Meet Matching Requirements	46
--	----

SOUTHERN UNIVERSITY AND A&M COLLEGE (BATON ROUGE)

F-05-ED-SUBR-1 - Federal Work-Study	47
F-05-ED-SUBR-2 - Return of Title IV Funds.....	48
F-05-ED-SUBR-3 - Satisfactory Academic Progress.....	49
F-05-ED-SUBR-4 - Verification	50

SOUTHERN UNIVERSITY AT NEW ORLEANS

F-05-ED-SUNO-1 - Destruction/Unavailability of Records.....	51
---	----

SOUTHERN UNIVERSITY AT SHREVEPORT-BOSSIER CITY

F-05-ED-SUSH-1 - Return of Title IV Funds.....	51
F-05-ED-SUSH-2 - Satisfactory Academic Progress.....	52

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH AND HOSPITALS, DEPARTMENT OF

F-05-HHS-DHH-1 - Improper Claims by Waiver Services Providers	53
---	----

LABOR, DEPARTMENT OF

F-05-HHS-LABR-4 - Inadequate Subrecipient Monitoring Over STEP Program.....	55
--	----

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

F-05-HHS-LCTCS-1 - Noncompliance With Temporary Assistance for Needy Families Requirements	56
---	----

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

Page No.

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER
(NEW ORLEANS)

F-05-HHS-LSUHSC-NO-1 - HIV Care Formula Grants Program
Expenses Not Reconciled57

LOUISIANA TECHNICAL COLLEGE

F-05-HHS-LTC-2 - Inadequate Internal Control Over
Temporary Assistance for Needy Families58

NORTHWESTERN STATE UNIVERSITY

F-05-HHS-NSU-3 - Scholarships for Disadvantaged Students Awarded
to Ineligible Students59

PUBLIC SAFETY AND CORRECTIONS -
CORRECTIONS SERVICES, DEPARTMENT OF

F-05-HHS-CORR-1 - Weakness in Control Over Subrecipient Monitoring
of the Temporary Assistance for Needy Families
Program60

SOCIAL SERVICES, DEPARTMENT OF

F-05-HHS-DSS-3 - Child Care Cluster: Noncompliance With
Program Requirements61
F-05-HHS-DSS-4 - Child Support Escrow Fund Not Reconciled.....62
F-05-HHS-DSS-5 - Foster Care - Title IV-E Program: Noncompliance
With Program Regulations.....63
F-05-HHS-DSS-6 - Temporary Assistance for Needy Families Program:
Noncompliance With Eligibility Requirements65
F-05-HHS-DSS-7 - Temporary Assistance for Needy Families Program:
Noncompliance With Program Requirements66

U.S. DEPARTMENT OF JUSTICE

BATON ROUGE COMMUNITY COLLEGE

F-05-DOJ-BRCC-1 - Noncompliance With Public Safety Partnership and
Community Policing Grant67

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

Page No.

U.S. DEPARTMENT OF LABOR

LABOR, DEPARTMENT OF

F-05-USDOL-LABR-1 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster	69
F-05-USDOL-LABR-2 - Noncompliance With Cash Management Improvement Act.....	70
F-05-USDOL-LABR-3 - Noncompliance With Established Internal Controls Over Time and Attendance	71

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

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

BOARD OF REGENTS FOR HIGHER EDUCATION

F-05-CC-BOR-1 - Noncompliance With Subrecipient Monitoring Requirement (2003, 2004, 2005)

	Questioned Costs
<u>Research and Development Cluster:</u>	\$0
12.300 - Basic and Applied Scientific Research	
12.431 - Basic Scientific Research	
43.001 - Aerospace Education Services Program	
47.076 - Education and Human Resources	
66.500 - Environmental Protection Consolidated Research	
84.281 - Eisenhower Professional Developmental State Grants	
84.367 - Improving Teacher Quality State Grants	

The Louisiana Board of Regents for Higher Education (Board) did not comply with the Office of Management and Budget (OMB) Circular A-133 compliance requirement for subrecipient monitoring. OMB Circular A-133 requires the pass-through entity to monitor subrecipients during the award to ensure compliance with applicable federal laws and regulations. OMB A-133 also states that the pass-through entity is required to (1) ensure that a subrecipient has met the audit requirements of OMB A-133; (2) issue a management decision on any findings for the subrecipient; and (3) follow up on the subrecipient's corrective actions.

Inquiries of management and a review of the Board's financial statements revealed that it has not implemented procedures to review subrecipient audit reports and assess the impact of the subrecipient activities on the Board's compliance with laws and regulations. The Board does not have documentation to support that the FY 2003 subrecipient audit reports have been reviewed as of January 21, 2005. In addition, the Board's staff does not perform site visits or obtain supporting documentation for the invoices submitted by the subrecipients. Without supporting documentation or site visits to periodically check documentation controls, the Board does not have the ability to verify that costs are allowable before payment is made to the subrecipient during the award period.

The Board lacks a centralized monitoring function to organize and supervise monitoring activities and to ensure subrecipient compliance with federal laws and regulations. Until October 2004, there were no formal written procedures for monitoring subrecipients. In response to a finding from the National Science Foundation in April 2004, the Board developed written procedures that became effective in October 2004. However, as of January 21, 2005, those procedures have not been implemented.

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

Failure to adequately monitor subrecipients impairs the 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 are at increased risk of being treated as disallowed costs by the federal grantors. For each of the two years ending June 30, 2003 and 2004, the Board passed through 90% of its federal funds to subrecipients. During the 2004 fiscal year, the Board passed through a total of \$643,450 to seven nonstate subrecipients and \$5,339,328 to 18 state subrecipients.

The Board should develop a centralized monitoring function to organize and supervise subrecipient monitoring activities. In addition, the Board should immediately implement its new subrecipient monitoring policies and procedures that include reviewing the subrecipient audit reports and performing site visits. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-6).

EDUCATION, DEPARTMENT OF

**F-05-CC-EDUC-1 - Inadequate Subrecipient Monitoring
 Over Single Audit Reports**

	Questioned Costs
84.010 - Title I Grants to Local Educational Agencies	\$0
84.367 - Improving Teacher Quality State Grants	
93.558 - Temporary Assistance for Needy Families	
<u>Child Nutrition Cluster:</u>	
10.553 - School Breakfast Lunch Program	
10.555 - National School Lunch Program	
10.556 - Special Milk Program for Children	
10.559 - Summer Food Service Program for Children	
<u>Special Education Cluster:</u>	
84.027 - Special Education - Grants to States	
84.173 - Special Education - Preschool Grants	

The Department of Education (DOE) did not adequately follow up on single audits of its subrecipients. OMB Circular A-133 requires pass-through entities for federal awards to (1) ensure that subrecipients expending \$500,000 or more in federal awards during a fiscal year have a single audit; (2) issue a management decision on audit findings within six months after receipt of the subrecipient's audit report; and (3) ensure that the subrecipient takes appropriate and timely corrective action. OMB Circular A-133 further states that a management decision means the evaluation by the pass-through entity of audit findings and the issuance of a written decision as to what corrective action is necessary.

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

A test of single audits that DOE received from its subrecipients showed the following:

- In a test of five single audit reports containing findings, DOE failed to issue timely management decisions for certain findings in three reports (60%). One of these decisions was issued two months late; one was issued 11 months late; and one has not yet been issued even though the due date was over one year ago.
- The Bureau of Internal Audit performs desk reviews of school board single audits before forwarding the reports to employees responsible for issuing management decisions. For four of 16 reports (25%), the desk reviews were not performed until four to seven months after receipt; however, the management decision was due within six months.

Management has failed to adequately stress the importance of a timely follow-up on single audits of its subrecipients. Inadequate resolution of findings from the single audits of subrecipients may result in the federal grantor penalizing DOE.

DOE should issue management decisions on findings in single audits of its subrecipients within six months after receipt of the subrecipient’s audit report and ensure that the subrecipient takes appropriate and timely corrective action. Management concurred with the finding and outlined a corrective action plan (B-11).

F-05-CC-EDUC-2 - Theft of Computers
(1999, 2000, 2002, 2003)

	Questioned Costs
10.560 - State Administrative Expenses for Child Nutrition	\$0
93.558 - Temporary Assistance for Needy Families	

DOE notified the Legislative Auditor that during the period June 1, 2005, through November 11, 2005, a total of 23 laptop computers were stolen from the department.

- Two of the laptops were purchased with federal funds: one with Temporary Assistance for Needy Families (TANF, CFDA 93.558) grant funds at an acquisition cost of \$2,224 and one with State Administrative Expenses for Child Nutrition (CFDA 10.560) funds at an acquisition cost of \$4,137.
- Nineteen computers were purchased with state funds for a total acquisition cost of \$44,640.
- Two laptops were on loan from vendors. The value of these laptops totaled \$3,919.

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

All computers had been stored in a work area that was card-access restricted to specific department personnel only. Access to the room was restricted to employees with a business need. After the theft of the first computer, management began working with State Police to identify the person responsible. Upon arrest by State Police, DOE terminated the employee. Five computers with an acquisition cost of \$13,173 have been recovered and returned to the department. The computer funded by the TANF grant was recovered, but the computer funded by the Child Nutrition funds was not.

DOE management should continue to pursue the recovery of the stolen laptops. Management concurred with the finding and outlined a corrective action plan (B-13).

SOCIAL SERVICES, DEPARTMENT OF

F-05-CC-DSS-1 - Noncompliance With Federal Property Regulations

The Department of Social Services (DSS), Office of the Secretary, did not consistently follow internal controls over movable property acquired with federal funds and therefore is in violation of federal regulations. OMB Circular A-87 defines equipment as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the government unit for financial statement purposes or \$5,000. The U.S. Department of Education [34 CFR 80.32(d)(e)] and the U.S. Department of Health and Human Services [45 CFR 92.32(d)(e)] require that property records must be maintained that include a percentage of federal participation in the cost of the property.

Audit procedures performed on seven items acquired in fiscal year 2005 disclosed that none of the items had the percentage of federal participation recorded in the Louisiana Property Assistance Agency (LPAA) system. Although agency personnel record the percentage of federal participation on some property items, this procedure is not done on a consistent basis. For fiscal year 2005, the Office of the Secretary acquired movable property items totaling approximately \$3.3 million including both federal and nonfederal items.

Departmental personnel responsible for tracking movable property failed to adhere to federal regulations regarding equipment acquired with federal funds. Failure to maintain controls over property increases the risk that errors and/or noncompliance could occur and remain undetected.

DSS management should ensure that property acquired for \$5,000 or more is identified by documenting the percentage of federal participation in the LPAA system. Management concurred with the finding and provided a corrective action plan (B-57).

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

U.S. DEPARTMENT OF EDUCATION

BATON ROUGE COMMUNITY COLLEGE

F-05-ED-BRCC-2 - Inadequate Control Over Pell Grant
 (2004, 2005)

<u>Student Financial Assistance Cluster:</u>	<u>Questioned Costs</u>
84.063 - Federal Pell Grant Program	\$8,831

Baton Rouge Community College has not established adequate internal controls over unofficial withdrawals and refunds of the Federal Pell Grant Program (CFDA 84.063). An adequate system of internal controls should include procedures to identify Federal Pell Grant (Pell) recipients who unofficially withdraw from the college in a timely manner and accurately calculate the portion of grant funds to be refunded to the grantor agency. During our tests of program requirements, we identified the following:

- The college could not provide documentation to demonstrate that procedures were performed to identify students who unofficially withdrew from the college and to calculate the portion of grant funds to be refunded to the grantor agency in a timely manner. The Code of Federal Regulations (34 CFR 668.22) states that if a student who received Title IV program assistance withdraws from the college during a payment period or period of enrollment, the college must determine the student's withdrawal date, calculate the portion of grant funds earned by the student, and refund any unearned grant funds to the grantor agency. If a student ceases attendance without providing official notification of his or her withdrawal (unofficial withdrawal), the withdrawal date is considered the mid-point of the payment period or the last date of attendance at an academically related activity.

During the fiscal year ended June 30, 2005, 294 students receiving Pell Grants totaling \$385,227 received failing grades in all courses attempted. For all 16 students tested who received Pell Grants totaling \$20,417, the college could not provide documentation of procedures performed to identify unofficial withdrawals or that the students attended an academically related activity after 100% of the grant funds were earned. Refunds for these students calculated using the midpoint of the payment period as the withdrawal date totaled \$7,253, which represents questioned costs.

- The college did not properly calculate the amount of unearned tuition and fees refundable to the Federal Pell Grant Program for students who officially withdrew from the college. The college is required by 34 CFR 668.22 to calculate the

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

unearned portion of tuition and fees refundable to the grantor agency. In addition, the *Student Financial Aid Handbook*, Volume 5, Chapter 2, provides guidance on calculating the portion of grant funds refundable to the grantor agency for students who withdraw from the college before completing 60% of the payment period.

During the fiscal year ended June 30, 2005, the college calculated refunds to the grantor totaling \$15,685 for approximately 25 students who officially withdrew. Tests of the refund calculation for five students totaling \$3,682 identified errors in the refund calculated that resulted in refunds being understated by a total of \$1,578, which represents questioned costs.

The college's financial aid staff did not place sufficient emphasis on maintaining documentation of the procedures performed to identify those students who unofficially withdrew and incorrectly interpreted the requirements for calculating refunds. As a result, a total of \$8,831 in Pell Grants were not properly refunded and represent questioned costs. Baton Rouge Community College should ensure that documentation of the procedures performed to identify students who unofficially withdrew from the college is retained. The documentation should also indicate the timing of the procedures and the students identified as unofficial withdrawals. The college should also implement procedures to ensure that refund calculations for unearned tuition and fees are properly calculated. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-3).

BOSSIER PARISH COMMUNITY COLLEGE

**F-05-ED-BPCC-1 - Over-Award of Financial Aid to
 Transfer Students (2005)**

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	\$7,275
84.063 - Federal Pell Grant Program	14,810
	<u>\$22,085</u>

Bossier Parish Community College awarded Pell Grants (CFDA 84.063) and Federal Family Education Loans (CFDA 84.032) to transfer students who did not meet the satisfactory academic progress requirements of the college and awarded one student a Pell Grant in excess of the student's Scheduled Federal Pell Grant for the award year. The Code of Federal Regulations, 34 CFR Part 668.32 (f), states that a student is eligible to receive Title IV, Higher Education Act program assistance if the student maintains satisfactory progress in his or her

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

course of study according to the institution's published standards for satisfactory progress. Satisfactory academic progress is addressed in the Financial Aid section of the college catalog and is based on hours attempted and earned per semester and academic year as well as overall grade point average. In addition, CFR 690.65 (c) states that for a transfer student attending more than one institution during an award year, the second institution must adjust the grant amount, if necessary, to ensure that the grant does not exceed the student's Scheduled Federal Pell Grant for that award year.

During fiscal year 2005, the college's Student Financial Aid staff failed to review the information in the Institutional Student Information Record (ISIR) received electronically for each transfer student before awarding aid. The ISIR includes National Student Loan Data System information relating to a transfer student's academic progress at other eligible institutions and any Title IV aid received. As a result, the college awarded \$12,785 of Pell Grants and \$7,275 of Federal Family Education Loans to seven transfer students who had not made satisfactory academic progress. In addition, the college awarded \$2,025 of Pell Grants to one other transfer student in excess of the Scheduled Federal Pell Grant for the award year. The awards for the eight students totaled \$22,085 and are considered to be questioned costs.

Management of Bossier Parish Community College should develop and implement policies and procedures to ensure Title IV aid is only awarded to students who meet the college's satisfactory academic progress requirements and do not exceed program maximums. The procedures should include a responsible individual obtaining and carefully reviewing all information available when considering a student's application for financial aid. Furthermore, the appropriate federal authorities should be contacted to determine the corrective action that should be taken by the college relating to the questioned costs. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-9).

EDUCATION, DEPARTMENT OF

**F-05-ED-EDUC-3 - Inadequate Controls Over the Migrant Education
State Grant Program (2002, 2003)**

84.011 - Migrant Education - State Grant Program

**Questioned
Costs**

\$34,357

In a report issued December 9, 2004, the Bureau of Internal Audit of DOE reported that the department did not implement policies and procedures to ensure compliance with federal regulations for the Migrant Education State Grant Program (CFDA 84.011). DOE administers this program through local operating agencies (LOAs) that contract with advocates who are to identify and address the special educational needs of migratory children in accordance with a comprehensive state plan.

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

DOE's Internal Audit found the following internal control weaknesses:

- DOE management did not ensure that all LOAs had a nonprofit status, as required by Title I, Part C, Section 1309.
- The DOE State Migrant Office allowed an LOA to issue contracts with advocates in the name of the department without the required approvals of the superintendent and the Board of Elementary and Secondary Education.
- This LOA contracted with two advocates who also held full-time jobs as a teacher and a guidance counselor. These contractors claimed expenses for visiting certain schools as advocates on school days in which they were present on their full-time jobs at other schools. One of the advocates claimed school visits on weekends when schools were closed. Some assessment forms did not have school visit dates. Some assessments submitted were the same forms that had been submitted in previous years, with only a change of date, for needs that may have been previously identified and addressed. As a result, the contracts of both advocates were questioned for \$27,000. In addition, \$7,357 in related travel costs claimed by the advocates was questioned.
- DOE management did not adequately review the assessments submitted by the advocates. When the LOA was understaffed, the DOE employee responsible for monitoring the LOA assumed certain responsibilities of the LOA, resulting in an inadequate segregation of duties and inadequate monitoring.

DOE management in the Division of Family, Career, and Technical Education concurred with the internal audit report findings. Internal Audit's recommendations for improvement and management's full responses to these findings may be found in DOE's internal audit report. To obtain a copy of the audit report, contact the Louisiana Department of Education, 1201 North Third Street, Baton Rouge, Louisiana 70802.

DOE should continue to follow up on this internal audit and determine if the \$34,357 questioned costs should be disallowed and recovered from the LOA.

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

F-05-ED-EDUC-4 - Untimely Fiscal Monitoring and Reporting
(1995, 1996, 1999, 2000)

	<u>Questioned Costs</u>
84.010 - Title I Grants to Local Educational Agencies	\$691,693
84.186 - Safe and Drug-Free Schools and Communities - State Grants	297
84.281 - Eisenhower Professional Development State Grants	7,219
84.298 - State Grants for Innovative Programs	1,945
84.340 - Class Size Reduction	23,648
<u>Special Education Cluster:</u>	
84.027 - Special Education - Grants to States	96,018
84.173 - Special Education - Preschool Grants	882
	<hr/> \$821,702 <hr/>

DOE failed to perform and report timely fiscal monitoring of federal funds granted to a school district. OMB Circular A-133 requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and provisions of contracts or grant agreements. In addition, 20 USC 1234a states that recipients who expend federal funds in a manner not authorized by law are not liable to return funds authorized by law and expended more than five years before receiving written notice.

On April 8, 2005, DOE issued a Division of Education Finance (EF) audit report on a school district questioning costs of \$821,702.63, for which there was inadequate supporting documentation to show that costs were allowable. The EF auditors conducted an audit of the school district over a three-year period from January 3, 2001, through January 16, 2004. The EF audit included awards to the school district from grant years 1995-1996 through 1999-2000 from the following seven federal programs:

- Title I Grants to Local Educational Agencies (84.010)
- Eisenhower Professional Development State Grants (84.281)
- Safe and Drug-free Schools and Communities - State Grants (84.186)
- State Grants for Innovative Programs (84.298)
- Class Size Reduction (84.340)
- Special Education - Grants to States (84.027)
- Special Education - Preschool Grants (84.173)

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

The draft of the EF audit report was not issued to the school district until November 18, 2004, over four years after beginning the audit. The final audit report was issued almost five months later. As of January 17, 2006, DOE has not finalized an agreement with the school district for the repayment of disallowed costs.

DOE's failure to perform timely monitoring increases the risk of the school district's noncompliance with federal regulations over an extended time and limits the amount of disallowed costs that can be recovered.

DOE management should ensure fiscal monitoring procedures are in place to ensure timely detection of noncompliance with federal regulations. Once identified, noncompliance should be communicated to the subrecipient in a timely manner and disallowed costs should be recovered. Management concurred with the finding and outlined a corrective action plan (B-15).

LOUISIANA STATE UNIVERSITY IN SHREVEPORT

**F-05-ED-LSUSH-1 - Failure to Comply With Notification
 Deadlines (2005)**

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	\$0
84.032 - Federal Family Education Loans	
84.063 - Federal Pell Grant Program	

Louisiana State University in Shreveport did not timely notify the appropriate parties when students who had been awarded Pell Grants (CFDA 84.063) and Federal Family Education Loans (FFEL, CFDA 84.032) withdrew from the university. The Code of Federal Regulations, Title 34, requires notifications to take place within certain time frames when a student withdraws and an overpayment of financial aid occurs or the student's status changes:

- 34 CFR Part 668.22(h)(4)(ii) requires a university to send a notice within 30 days to any student who withdraws from the university resulting in an overpayment of Title IV, Higher Education Act grant funds.
- 34 CFR Part 668.22(h)(4)(iv) requires the university to refer to the secretary of DOE any overpayment of Title IV funds owed by a student immediately after a repayment period of 45 days from the date the university was required to send notification to the student of the overpayment.
- 34 CFR Part 668.22(j) requires a university to return unearned Title IV funds no later than 30 days after the date the university determines the student withdrew.

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

- 34 CFR Part 682.610(c)(2) requires a university to notify the lender or other appropriate party of a change in a student's status within 30 days or notify the DOE or the guaranty agency within the next 60 days of such change.

Our audit revealed the following instances of noncompliance:

- Four of five students tested (80%) receiving Pell funds withdrew from the university and were not notified by the university of their overpayments from five to 53 days after the required 30-day period. Three of the Pell students tested (60%) did not repay their overpayment within 45 days, and referral to DOE was not made by the university from 47 to 94 days after the 45-day period. Furthermore, return of Pell funds by the university to DOE for all five students were made from 31 to 107 days after the 30-day period following the students' withdrawal.
- Six of eight students tested (75%) receiving FFEL withdrew from the university and failed to repay their overpayment. The students were referred to SDE from five to 72 days after the 45-day period. Refunds to lenders for all eight students tested were made from 36 to 117 days after the required 30-day period.
- The student status for eight of 22 students tested (36%) receiving FFEL funds who withdrew from the university was not timely, or in some cases, not properly reported to the appropriate parties. The status reported for two of these students was incorrect. The status for two other students had not been reported as of September 20, 2005, and the status for the remaining four students was reported 71 days after the 60-day period.

Management indicated that these reporting problems occurred because of a shortage of staff and the implementation of the new computer system. It was also noted the financial aid staff was not familiar with the new computer system and its applications. Failure of the university to meet required reporting deadlines places the university in noncompliance with the applicable federal program regulations.

Management of the university should implement the policies and procedures necessary to ensure that it meets all reporting deadlines established by applicable federal regulations. In addition, the financial aid staff should receive the training necessary to become familiar with the new computer system and its applications. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-28).

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

LOUISIANA TECHNICAL COLLEGE

F-05-ED-LTC-1 - Inadequate Control Over Pell Grant
(2004, 2005)

	Questioned Costs
Student Financial Assistance Cluster:	
84.063 - Federal Pell Grant Program	\$0

For the fourth consecutive year, the Louisiana Technical College (LTC) has inadequate internal control over refunds and returns of overpayments of the Federal Pell Grant Program (CFDA 84.063). The Code of Federal Regulations (34 CFR 668.22) requires that a refund of Pell funds be made as soon as possible, but no later than 30 days after the date of the institution's determination that the student withdrew. Furthermore, 34 CFR 668.21 requires that an institution return overpayments resulting from Pell checks issued but not picked up by students who subsequently withdrew, dropped out, or were expelled before the first day of class (void transactions). Although the regulations do not give a specific time for returning overpayments resulting from these void transactions, LTC's policy states that the campus should submit a void form and the original check to be voided for each student that does not pick up his/her Pell check within 30 days of the date of the check.

Pell refunds and returns of overpayments are initiated at the individual LTC campuses and sent to the LTC central office, which then credits the Pell account and remits the funds to the U.S. Department of Education (DOE). In a test of Pell refunds and void transactions initiated during fiscal year 2005, we noted the following:

- Out of 490 students, 209 (43%) had voided Pell checks (void transactions) totaling \$272,695 that were not returned to the U.S. DOE until 31 to 881 days after the checks were issued for an average of 88 days after the date of issue.
- Seven of 16 students (44%) had Pell checks totaling \$1,437 that were not remitted to the U.S. DOE until 40 to 84 days after the date of determination of the students' withdrawal for an average of 49 days.
- Four of 14 students (29%) had the incorrect Date of Determination of Withdrawal on the return forms.

Failure to adequately control Pell refunds and returns of overpayments has caused LTC to be in noncompliance with federal program requirements. Management of LTC should ensure that its policies are followed and that Pell refunds and returns of overpayments from void transactions are remitted timely to the U.S. DOE. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-30).

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

MCNEESE STATE UNIVERSITY

**F-05-ED-MCNEESE-1 - Improper Request and Disbursement of Federal
 Family Education Loans (2005)**

	Questioned Costs
Student Financial Assistance Cluster:	\$0
84.032 - Federal Family Education Loans	

McNeese State University did not have sufficient controls to ensure that the request and disbursement of FFEL (CFDA 84.032) were performed in compliance with program regulations. The Code of Federal Regulations [34 CFR 682.303 (b)(4)], as amended by the Dear Colleague Letter GEN-02-06, states if a student is enrolled in the first year of an undergraduate program of study and has not previously received a Federal Stafford, Federal Supplemental Loans for Students, Direct Subsidized, or Direct Unsubsidized Loan, a school may not disburse the proceeds of a Direct Subsidized or Direct Unsubsidized Loan until 30 days after the first day of the student's program of study. Furthermore, 34 CFR 668.167 states in certifying a loan application for a borrower under 34 CFR 682.603, an institution may not request a lender to provide it with loan funds by EFT or master check earlier than 27 days after the first day of classes of the first payment period for a first-year, first-time Federal Stafford Loan Program borrower as defined in 34 CFR 682.604(c)(5).

Audit procedures performed on FFEL disclosed that its funds for 235 students totaling \$420,520 were requested earlier than 27 days after the first day of classes and that FFEL funds for 158 students totaling \$260,278 were disbursed before 30 days after the first day of the student's program of study. Failure to properly identify first-time freshmen and/or first-time borrowers in the university's computer system allowed FFEL funds to be requested and disbursed improperly.

Management should establish controls to ensure the request and disbursement of FFEL are performed in compliance with program regulations. Management concurred with the finding and provided a corrective action plan (B-32).

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

NORTHWESTERN STATE UNIVERSITY

**F-05-ED-NSU-1 - Over-Award of Federal Family
 Education Loans (2005)**

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	\$84,353

Northwestern State University awarded FFEL (CFDA 84.032) to its clinical nursing students in excess of annual or maximum amounts allowed. The Code of Federal Regulations, 34 CFR Part 682.603(d)(1), states a school may not certify a Stafford or PLUS loan application, or combination of loan applications, for a loan amount that results in a borrower exceeding the annual or maximum loan amounts. University personnel misinterpreted FFEL regulations for this group of students and allowed the students to receive loans during summer semesters without including the summer loans as part of the annual or maximum loan limits for a particular academic year. In late June 2005, the university became aware of its mistake and determined it had awarded loans in excess of amounts allowed to 48 students totaling \$125,705 for fiscal year 2005. The university immediately repaid the financial institutions for fiscal year 2005. However, for fiscal year 2004, the university awarded 38 clinical students \$84,353 of loans in excess of amounts allowed which represents questioned costs.

Management of the university should understand and comply with all applicable regulations relating to the FFEL program, particularly those relating to the annual or maximum loan amounts allowed. In addition, management should contact federal authorities to determine the appropriate corrective action relating to over-awards of FFEL loans in previous years. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-35).

**F-05-ED-NSU-2 - Satisfactory Academic Progress Not Met
 by Transfer Students (2005)**

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	\$10,418
84.063 - Federal Pell Grant Program	22,901
	\$33,319

Northwestern State University awarded Pell Grants (CFDA 84.063) and FFEL (CFDA 84.032) to transfer students who did not meet the satisfactory academic progress requirements of the university. The Code of Federal Regulations, 34 CFR Part 668.32 (f), states that a student is

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

eligible to receive Title IV, Higher Education Act program assistance if the student maintains satisfactory progress in his or her course of study according to the institution's published standards for satisfactory progress. Satisfactory academic progress is addressed in the Financial Aid section of the university catalog and is based on hours attempted and earned per semester and academic year as well as overall grade point average. The university's Student Financial Aid staff failed to review the information in the Institutional Student Information Record (ISIR) received electronically for each transfer student before awarding aid. The ISIR includes National Student Loan Data System information relating to a transfer student's academic progress at other eligible institutions and any Title IV aid received.

As a result of university staff not reviewing the ISIR for all transfer students, the university awarded \$10,418 of Pell Grants and \$22,901 of FFEL to six transfer students who had not made satisfactory academic progress. The awards total \$33,319 and are considered to be questioned costs.

Management of Northwestern State University should develop and implement policies and procedures to ensure Title IV aid is only awarded to students that meet the university's satisfactory academic progress requirements. The procedures should include a responsible individual obtaining and carefully reviewing all information available when considering a student's application for financial aid. Furthermore, the appropriate federal authorities should be contacted to determine the corrective action that should be taken by the university relating to the questioned costs. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-34).

SOCIAL SERVICES, DEPARTMENT OF

**F-05-ED-DSS-2 - Lack of Supporting Documentation for
Program Expenditures (2005)**

	<u>Questioned Costs</u>
84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States	\$0

For the third consecutive year, DSS, Louisiana Rehabilitation Services (LRS), did not maintain sufficient controls to ensure expenditures charged to the Rehabilitation Services - Vocational Rehabilitation Grants to States Program (CFDA 84.126) were properly calculated or supported by adequate documentation at the time of payment. OMB Circular A-133, Subpart C, Section 300(b), requires states to establish internal control over federally funded programs to provide reasonable assurance that the state is managing federal awards in compliance with grant provisions. Proper administration would include controls for ensuring expenditures are properly

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

calculated and are supported by adequate documentation. In addition, OMB Circular A-87 states that costs must be adequately documented.

Six of 25 expenditure transactions tested (24%) did not have sufficient supporting documentation. Five transactions had no evidence in the clients' case files that supported school attendance and one transaction lacked client verification on receipt of goods. Two of 25 expenditure transactions miscalculated (8%) led to overpayments.

Failure to maintain sufficient control over program expenditures may subject the department to disallowed cost by the grantor agency.

DSS management should strengthen control procedures to ensure expenditures charged to the Rehabilitation Services - Vocational Rehabilitation Grants to States Program are accurate and supported. Management concurred with the finding and provided a corrective action plan (B-55).

SOUTHEASTERN LOUISIANA UNIVERSITY

**F-05-ED-SLU-1 - Failure to Obtain Waiver and Meet
 Matching Requirements**

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.033 - Federal Work-Study Program	\$60,950

Southeastern Louisiana University did not submit an application for waiver of the institutional-share requirement under the Federal Work-Study Program (FWS, CFDA 84.033) for the 2003-2004 award years. In addition, the institutional share of earned compensation did not consist of 25% of nonfederal institutional funds as required by federal regulations.

The application for waiver of the institutional-share requirement must be submitted prior to expiration date established under the requirements of the U.S. DOE. The Code of Federal Regulations, Title 34 Part 675 Section 26, states that the federal share of FWS compensation paid to a student employed other than by a private for-profit organization, as described in Section 675.23, may not exceed 75%.

Management has not placed sufficient emphasis on the timely submission of the application for waiver of the institutional-share requirement. The university has not paid the 25% of nonfederal institutional match. The university calculated \$60,950 as the remaining required match due to the U.S. DOE, and this amount results in questioned costs. There has been no communication from the U.S. DOE regarding the amount of the match not paid by the university because of

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

failure to obtain a waiver. The university should strengthen controls to ensure that the application for waiver is submitted timely. Management concurred in part with the finding and recommendation and outlined a plan of corrective action (B-61).

SUMMARY OF FINDINGS
FROM OTHER EXTERNAL AUDITORS
FOR THE YEAR ENDED JUNE 30, 2005

SOUTHERN UNIVERSITY AND A&M COLLEGE (BATON ROUGE)

Independent auditors performed an audit of the Southern University and A&M College (Baton Rouge) Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2005, and have issued their report thereon dated April 28, 2006. The following findings were presented in their report.

F-05-ED-SUBR-1 - Federal Work-Study (2005)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.033 - Federal Work-Study Program	\$87

During the audit of the FWS Program (CFDA 84.033), the auditors noted the following conditions:

- The hours reported on students' time sheets did not agree to the hours for which the students were paid for two students out of 10 tested. The excess wages paid totaled \$18.
- Student time sheets did not include all required approval signatures for three out of 10 students tested.
- Three out of 10 students selected for testing worked while scheduled to be in class. The excess wages paid totaled \$69.

Recordkeeping requirements, 34 CFR 675.19(b), cite that a school must follow the record retention and examination provisions and establish and maintain program and fiscal records that are reconciled at least monthly. The university did not properly adhere to established university procedures which require that university personnel reconcile fiscal records on a monthly basis, ensure that students do not receive federal work-study payments in excess of amounts earned, and ensure that students do not work during scheduled class periods.

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

For purposes of this condition, the auditors questioned costs totaling \$87.

The auditors recommended that management of the university adhere to established policies and procedures regarding the work-study program. Management provided a corrective action plan. See management’s response at B-65.

F-05-ED-SUBR-2 - Return of Title IV Funds (2005)

	Questioned Costs
Student Financial Assistance Cluster:	
84.032 - Federal Family Education Loans	
84.063 - Federal Pell Grant Program	\$2,214

The auditors noted the following conditions:

- A listing of 280 students that received grades of “F” for all classes enrolled was maintained, yet management had not determined if the students unofficially withdrew from the university, the date of the withdrawal, and if and what types of aid the students received. All students that unofficially withdrew from the university require a return of Title IV funds calculation.
- The return of Title IV funds calculation was done incorrectly for seven students out of 20 tested. This calculation resulted in an underpayment by the university of \$992, of which \$435 related to the FFEL Program (CFDA 84.032) and \$557 related to the Federal Pell Grant Program (CFDA 84.063).
- Three students out of 20 tested had a federal grant overpayment, and such funds were neither returned to the U.S. DOE nor included in a repayment agreement with the university or the U.S. DOE. The amount of the grant overpayment totaled \$1,222. The auditors also noted that two of the three students tested were not notified of the grant overpayment.

OMB Circular A-133 Compliance Supplement, Part 5, Student Financial Assistance Section (N)(4), specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of the Title IV aid earned by the student as of the withdrawal date. The difference between any amount earned that is less than the amount disbursed must be returned to the Title IV program within the prescribed time frame. The regulations also state that the university must determine whether or not students receiving a grade of “F” in all courses attempted, actually unofficially withdrew from the university, which would require a return of Title IV funds calculation if the student withdrew during the prescribed time frame.

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

The university failed to adhere to established procedures in processing certain refunds. The auditors questioned costs totaling \$2,214.

The auditors recommended that management of the university immediately make the necessary determination as to whether or not the students unofficially withdrew from the university, prepare the return of Title IV funds calculation, and return the funds to the U.S. DOE. In addition, the auditors recommended that the university establish policies and procedures to ensure that the return of Title IV funds calculations are prepared for those students that unofficially withdraw from the university. Management provided a corrective action plan. See management’s response at B-64.

F-05-ED-SUBR-3 - Satisfactory Academic Progress (2005)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	\$4,836
84.063 - Federal Pell Grant Program	2,000
	<u>\$6,836</u>

For the second consecutive year, the auditors noted that one student out of 60 tested was awarded and received financial aid, although the student did not meet the university’s standards for achieving satisfactory academic progress.

Title IV regulations, 34 CFR Section 668.32(f), stipulate that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid. In addition, OMB Circular A-133 Compliance Supplement, Part 5, Appendix A, Student Financial Assistance (SFA) Section III E (Eligibility) Compliance Requirement Number (6), stipulates that a student must maintain good standing or satisfactory progress. Title IV regulations, 34 CFR 668.16(e), stipulate that an institution must establish, publish, and apply reasonable standards for measuring satisfactory academic progress.

The university inadvertently disbursed financial aid to an academically ineligible student. The auditors questioned costs totaling \$6,836.

The auditors recommended that the university adhere to established policies and procedures as documented in the revised satisfactory academic progress policy and monitor the academic standing of all students prior to awarding student financial aid. Management concurred with the finding and provided a corrective action plan. See management’s response at B-64.

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

F-05-ED-SUBR-4 - Verification (2005)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.063 - Federal Pell Grant Program	\$6,340

The auditors noted that the verification information for two students out of 41 tested conflicted with the verified documentation. The university did not properly ensure that all required verifiable information was correct prior to awarding and disbursing financial aid to students.

OMB Circular A-133 Compliance Supplement, Part 5, SFA Section III, N - Special Tests and Provisions, stipulates that the university is required to establish written policies and procedures that incorporate the provisions of 34 CFR Sections 668.51 through 668.61 for verifying applicant information. The university shall require each applicant whose application is selected by the central processor, based on edits specified by the U.S. DOE, to verify the information specified in 34 CFR Section 668.56.

For purposes of this condition, the auditors questioned costs totaling \$6,340.

The auditors recommended that management of the university adhere to established procedures and ensure that all verification information is obtained and verified prior to the disbursement of financial aid. Management provided a corrective action plan. See management's response at B-65.

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, 2005, and have issued their report thereon dated April 28, 2006. The following finding was presented in their report.

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

F-05-ED-SUNO-1 - Destruction/Unavailability of Records

	<u>Questioned Costs</u>
84.031 - Higher Education - Institutional Aid	
<u>Student Financial Assistance Cluster:</u>	
84.007 - Federal Supplemental Educational Opportunity Grants	\$0
84.032 - Federal Family Education Loans	
84.033 - Federal Work-Study Program	
84.063 - Federal Pell Grant Program	

As a result of Hurricane Katrina, which occurred on August 29, 2005, the Southern University at New Orleans campus suffered extensive wind and water damage, which destroyed some records and made others unavailable for review. As a result, the Higher Education - Institutional Aid Program (CFDA 84.031) and the Student Financial Assistance Cluster of Programs at the Southern University at New Orleans campus were not audited.

The auditors recommended that management discuss these matters with the related federal funding sources in an effort to determine what corrective action should be taken. In addition, the auditors recommended that the university take immediate steps to evaluate the campus' disaster recovery plan to ensure that records and supporting documentation are properly safeguarded. Management provided an explanation that "they are unable to provide the documents needed for the audits." See management's response at B-66.

SOUTHERN UNIVERSITY AT SHREVEPORT-BOSSIER CITY

Independent auditors performed an audit of the Southern University at Shreveport-Bossier City Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2005, and have issued their report thereon dated April 28, 2006. The following findings were presented in their report.

F-05-ED-SUSH-1 - Return of Title IV Funds (2005)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.063 - Federal Pell Grant Program	Unable to Determine
84.268 - Federal Direct Student Loans	

Auditors noted that 482 students received grades of "F" for all classes enrolled, yet management had not determined if the students unofficially withdrew from the university or the

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

date of withdrawal. All students that unofficially withdrew from the university require a return of Title IV funds calculation.

OMB Circular A-133 Compliance Supplement, Part 5, Student Financial Assistance Section (N)(4), specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of the Title IV aid earned by the student as of the withdrawal date. The difference between any amount earned that is less than the amount disbursed must be returned to the Title IV program within the prescribed time frame. The regulations also state that the university must determine whether or not students receiving a grade of “F” in all courses attempted, actually unofficially withdrew from the university, which would require a return of Title IV funds calculation if the student withdrew during the prescribed time frame.

Management of the university failed to adhere to established procedures in processing certain refunds. The auditors were unable to determine the amount of questioned costs related to the return of Title IV funds calculations. The university has yet to determine whether or not the students unofficially withdrew from the university.

The auditors recommended that management of the university immediately make the necessary determination as to whether or not the students unofficially withdrew from the university, prepare the return of Title IV funds calculation, and return the funds to the U.S. DOE. In addition, the auditors recommended that the university establish policies and procedures to ensure that the return of Title IV funds calculations are prepared for those students that unofficially withdraw from the university. Management provided a corrective action plan. See management’s response at B-68.

F-05-ED-SUSH-2 - Satisfactory Academic Progress (2005)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	\$986
84.063 - Federal Pell Grant Program	<u>15,694</u>
	<u><u>\$16,680</u></u>

The auditors noted that five students out of 60 tested were awarded and received financial aid, although the students did not meet the university’s standards for achieving satisfactory academic progress.

Title IV regulations, 34 CFR Section 668.32(f), stipulate that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive

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

student financial aid. In addition, OMB Circular A-133 Compliance Supplement, Part 5, Appendix A, Student Financial Assistance (SFA) Section III E (Eligibility) Compliance Requirement Number (6), stipulates that a student must maintain good standing or satisfactory progress. Title IV regulations, 34 CFR 668.16(e), stipulate that an institution must establish, publish, and apply reasonable standards for measuring satisfactory academic progress. Title IV regulations, 34 CFR 668.16(e), stipulate that an institution must establish, publish, and apply reasonable standards for measuring satisfactory academic progress.

The university inadvertently disbursed financial aid to academically ineligible students. The auditors questioned costs totaling \$16,680.

The auditors recommended that the university adhere to established policies and procedures as documented in the revised satisfactory academic progress policy and monitor the academic standing of all students prior to awarding student financial aid. Management provided a corrective action plan. See management’s response at B-69.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH AND HOSPITALS, DEPARTMENT OF

F-05-HHS-DHH-1- Improper Claims by Waiver Services Providers

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 - Medical Assistance Program	\$64,175

Providers of waiver services billed the Medical Assistance Program (CFDA 93.778) for services that were not in accordance with policies established by the Department of Health and Hospitals (DHH) Bureau of Community Supports and Services (BCSS). Waiver services are provided to eligible recipients under the New Opportunities Waiver (NOW), the Elderly and Disabled Adult (EDA) Waiver, and the Adult Day Health Care (ADHC) Waiver. These services include individualized and family support, personal care attendant, household support, personal supervision, and direct care in a licensed day care facility. Regulations and requirements for the delivery of services and payment of claims for these waiver programs are established through administrative rules and policy manuals developed by BCSS.

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

We reviewed 336 claims, totaling \$238,247, filed by 10 providers during calendar year 2004. Errors were noted on 65 of the 336 claims reviewed (19.3%). The errors noted included the following:

- For eight claims, the providers did not maintain time sheets and/or progress notes to support and describe the services provided.
- For nine claims, time sheets and progress notes maintained by the providers did not agree to the units of service billed. The units of service billed exceeded the units of service worked.
- For 15 claims, the providers billed for day support when night support was actually provided. Day and/or night direct support are specified in the plan of care. Day support pays a higher rate than night support.
- For 24 claims, weekly units of service were not delivered according to the plan of care approved by BCSS. The plan of care specifies the units of service to be provided each week. In some instances, the units of service provided exceeded the weekly units specified in the plan of care, and in other instances, the units of service provided were less than the weekly units specified in the plan of care.
- For 23 claims, ADHC providers did not maintain adequate attendance documentation to support the days billed.
- For 10 claims, ADHC providers billed more days than were allowed for the month. ADHC services are provided on weekdays only.

These conditions occurred because the waiver services providers failed to follow established BCSS policies and regulations for providing services according to the plan of care and adequately documenting those services. Questioned costs of \$64,175 include \$45,969 of federal funds and \$18,206 of state matching funds.

DHH management should establish, implement, and enforce adequate controls to ensure that only appropriate claims for waiver services are paid to providers. Management concurred with the finding and outlined a corrective action plan (B-19).

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

LABOR, DEPARTMENT OF

**F-05-HHS-LABR-4 - Inadequate Subrecipient Monitoring
 Over STEP Program**

Questioned Costs
\$0

93.558 - Temporary Assistance for Needy Families

LDOL has not performed adequate monitoring reviews of its subrecipients of the STEP Program, a sub-program of the Temporary Assistance for Needy Families (TANF) Program (CFDA 93.558). In accordance with OMB Circular A-133 and the Memorandum of Understanding (MOU) between LDOL and DSS, LDOL is required to conduct an annual onsite review of its subrecipients that carry out the STEP Program activities. These reviews should include all applicable OMB Circular A-133 compliance requirements and all program and administrative requirements of the MOU.

However, the department's STEP Program subrecipient monitoring procedures do not include tests to ensure that:

- Subrecipient activities, including specific TANF requirements outlined in the MOU, are allowed as required by OMB Circular A-133 and the MOU.
- Subrecipient cash management is tested to ensure that funds are not drawn prior to services being delivered or expenditures being incurred as required by OMB Circular A-133 and the MOU.
- MOU job readiness requirements concerning participant performance, the core curriculum, physical resources, staffing, and workshop room size criteria are met.

Failure to adequately monitor STEP subrecipients results in the department's noncompliance with federal regulations and with the MOU and increases the risk that funds may not be expended in accordance with program requirements.

LDOL management should establish subrecipient monitoring procedures for the STEP Program that include all applicable requirements of OMB Circular A-133 and the MOU between LDOL and DSS. Management concurred in part with the finding and recommendation and outlined a corrective action plan (B-22).

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

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

**F-05-HHS-LCTCS-1 - Noncompliance With Temporary Assistance
 for Needy Families Requirements (2005)**

	<u>Questioned Costs</u>
93.558 - Temporary Assistance for Needy Families	\$0

The Louisiana Community and Technical College System (LCTCS) failed to submit required reports timely and did not adequately monitor subrecipients of the Temporary Assistance for Needy Families (TANF, CFDA 93.558) Strategies to Empower People (STEP) grant. The Monitoring Plan and the MOU between LCTCS and DSS requires that monthly status reports be submitted by the 15th of each month or the following business day if the 15th is on a weekend. In addition, the MOU requires LCTCS to submit a Monitoring Plan and to perform on-site monitoring reviews of subrecipients' program compliance. The Monitoring Plan submitted by LCTCS for fiscal year 2005 specified that Louisiana Technical College (LTC) campuses and community colleges receiving TANF/STEP funds would be monitored on a quarterly basis with site visits to occur once in a nine-month period or twice in a twelve-month period. In addition, OMB Circular A-133 requires the pass-through entity to monitor the activities of subrecipients to ensure that federal awards are used for authorized purposes in compliance with applicable federal laws and regulations.

Our audit of the TANF/STEP program for fiscal year 2005 disclosed the following:

- Only three of the 38 LTC campuses and none of the community colleges that received TANF/STEP funds received a monitoring visit from July 2004 to June 2005.
- Eight of the required 12 monthly status reports for fiscal year 2005 were sent to DSS from one to 40 days past the established due date, with an average of eight days late.

Management of LCTCS has not placed sufficient emphasis on ensuring that monthly reports are submitted timely to DSS and that system recipients receive monitoring visits, as required by the MOU and Monitoring Plan. Failure to submit required reports timely and to adequately monitor subrecipient activity increases the risk that unallowable costs will be incurred and not be detected or corrected in a timely manner and subjects the system to noncompliance with program requirements.

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

Management of LCTCS should ensure that adequate monitoring of TANF funds is performed and that reports are submitted timely to DSS as required by the Monitoring Plan and the MOU. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-27).

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER
(NEW ORLEANS)

F-05-HHS-LSUHSC-NO-1 - HIV Care Formula Grants Program Expenses
Not Reconciled (2005)

	Questioned Costs
93.917 - HIV Care Formula Grants	<u>\$0</u>

The Louisiana State University Health Sciences Center - New Orleans (LSUHSC-NO) is not reconciling the expenses billed to the HIV Care Formula Grants Program (CFDA 93.917) to the general ledger. The Code of Federal Regulations (45 CFR 92.20) - Standards for Financial Management Systems states, in part, that recipients and subrecipients of a grant are required to have financial management systems which maintain records that adequately identify the application of funds provided for financially assisted activities. These records must contain information pertaining to awards and expenses. Good internal control includes reconciling invoiced expenses to the general ledger. An accurate reconciliation would allow management to ensure that all allowable expenses are being reimbursed and fraud and/or errors are detected in a timely manner.

During the contract year, March 1, 2004, to February 28, 2005, total expenses billed to the grant were \$195,986. The total expenses per the general ledger were \$232,710. Failure to reconcile the expenses to the general ledger increases the risk that all allowable expenses are not being billed and that fraud and/or errors could occur and not be detected in a timely manner.

Management of LSUHSC-NO should require monthly reconciliation of the expenses included in the reimbursement request to the general ledger to ensure that the accounting records are both accurate and reliable and that expenses included in the reimbursement request are both complete and properly recorded. Management partially concurred with the finding and recommendation stating that amounts were eventually reconciled. Management outlined a plan of corrective action. See management's response at B-29.

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

LOUISIANA TECHNICAL COLLEGE

F-05-HHS-LTC-2 - Inadequate Internal Control Over Temporary Assistance for Needy Families (2005)

	<u>Questioned Costs</u>
93.558 - Temporary Assistance for Needy Families	\$0

LTC failed to maintain adequate controls over reimbursement requests (billings) submitted for the TANF program (CFDA 93.558). Good internal control requires that program personnel maintain an adequate understanding of program requirements and should review reimbursement requests and supporting documentation before submission to the grantor to ensure that all expenses claimed are allowable for reimbursement.

In our test of TANF billings at five LTC campuses during fiscal year 2005, we found that three campuses over-billed the program for unallowable expenses as follows:

Alexandria campus	\$7,668
Sullivan campus	4,125
T.H. Harris campus	<u>75</u>
Total	<u><u>\$11,868</u></u>

These over-billings resulted from a lack of knowledge of program requirements by program personnel and from errors in the preparation of reimbursement requests. Prior to year-end, LTC reduced subsequent invoices to repay these over-billings. However, failure to ensure that all billed expenses are allowable could subject LTC to noncompliance with program requirements and result in disallowed costs.

Management of LTC should adequately communicate program requirements to applicable program personnel and should establish procedures for an adequate review of reimbursement requests to ensure that all billed expenses are allowable for reimbursement. Management concurred with the finding and recommendation and outlined a plan for corrective action (B-31).

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

NORTHWESTERN STATE UNIVERSITY

**F-05-HHS-NSU-3 - Scholarships for Disadvantaged Students
 Awarded to Ineligible Students (2005)**

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
93.925 - Scholarships for Health Professions Students from Disadvantaged Backgrounds	\$60,889

Northwestern State University awarded Scholarships for Health Professions Students from Disadvantaged Backgrounds (CFDA 93.925) to clinical nursing students that were not full-time students. Public Law 105-392, Section 737(a), specifies that a Scholarship for Disadvantaged Student (SDS) grant may be made to an eligible entity for the awarding of scholarships to any eligible full-time student. Section 737 (d)(2)(A) defines an eligible individual as an individual who is from a disadvantaged background, has a financial need for a scholarship, and is enrolled or accepted for enrollment at an eligible health profession or nursing school as a full-time student in a program leading to a degree in a health profession or nursing. A full-time student is defined in the Financial Aid section of the university catalog as a student attempting 12 or more hours. The Director of Planning, Grants, and Development for the College of Nursing considered a clinical nursing student as full-time when the student enrolled in the maximum number of nursing classes allowed for a semester, even if the student attempted less than 12 hours. Therefore, the director awarded scholarships totaling \$60,889 to 76 part-time (enrolled for six to 11 hours) clinical nursing students during the 2005 fiscal year in violation of program requirements. The \$60,889 is considered to be questioned costs.

Management of the university should award SDS scholarships to only full-time students qualifying under Public Law 105-392, Section 737 (d)(2)(A). In addition, the appropriate federal authorities should be contacted to determine the corrective action that should be taken by the university relating to the questioned costs. Management did not concur with the finding and recommendation because it feels that management was in compliance with the guidelines. Management cites another portion of the definition of a full-time student which states, “. . . or is pursuing a curriculum which requires fewer hours during that semester or summer session.” Management also contends that, in telephone conversations with grantor representatives, it was informed that if the statement above was the policy for nursing students, then the scholarships would be allowable. See management’s response at B-33.

Additional Comments: The university catalog definition of a full-time student cited by management does not specifically address nursing students. Furthermore, the nursing curriculum in the university’s catalog provides for 13 to 19 hours per semester and does not require any semester to be less than 12 hours. Grantor representatives informed us that the university could define a full-time nursing student at less than 12 hours; however, this policy

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

should be in writing as noted in management's response and corrective action plan. Grantor representatives also informed us that no exemption regarding the 12-hour rule had been requested by the university.

PUBLIC SAFETY AND CORRECTIONS - CORRECTIONS SERVICES,
DEPARTMENT OF

F-05-HHS-CORR-1 - Weakness in Control Over Subrecipient
Monitoring of the Temporary Assistance
for Needy Families Program (2005)

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	\$9,561

The Department of Public Safety and Corrections, Corrections Services, did not have effective internal control to monitor subrecipients for compliance with program requirements of the Temporary Assistance for Needy Families Initiative Post-Release Skills program (TANF, CFDA 93.558). The MOU between DSS and Corrections Services requires management to monitor subrecipients to ensure compliance with the contract. In addition, the MOU requires Corrections Services and subrecipients to maintain adequate documentation to support invoices for services provided. Corrections Services did not place sufficient emphasis on monitoring subrecipients to ensure that documentation was being maintained and that claims were complete, accurate, and in compliance with program requirements.

During a test of participation, nine of the 12 clients tested (75%) did not have supporting documentation for participation in the program. In addition, during a test of eligibility, five of the 30 clients tested (17%) did not have documentation evidencing their parental status.

Failure to establish adequate internal control over subrecipient monitoring can result in payments to subrecipients for unallowable services and/or ineligible participants. As a result of the exceptions noted previously, known questioned cost totaled \$9,561.

Management should implement effective internal control procedures for monitoring subrecipients to facilitate compliance with the program requirements. In addition, management should contact the federal grantor to resolve any questioned cost. Management did not concur with the finding of a lack of effective internal control to monitor subrecipients for compliance with program requirements, indicating that a monitoring plan was developed, submitted, and approved by the TANF Office of Oversight and Evaluation and that monitoring was done in accordance with the plan. The department does plan to remit the \$9,561 to DSS to resolve the questioned cost. See management's response at B-36.

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

Additional Comments: While monitoring subrecipients may have been in compliance with the approved plan, the controls were not effective to ensure that proper documentation of eligibility and participation was retained by subrecipients, as evidenced by the questioned cost the department plans to remit to DSS.

SOCIAL SERVICES, DEPARTMENT OF

**F-05-HHS-DSS-3 - Child Care Cluster: Noncompliance With
 Program Requirements (2003, 2004, 2005)**

	Questioned Costs
<u>CCDF Cluster:</u>	\$57,432
93.575 - Child Care and Development Block Grant	
93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund	

DSS did not comply with certain federal and state requirements for administering the federal child care cluster. The child care cluster is comprised of the Child Care and Development Block Grant (CFDA 93.575) and the Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA 93.596) programs. OMB Circular A-133, Subpart C, Section 300(b), requires states to establish internal control over federally funded programs to provide reasonable assurance that the state is managing federal awards in compliance with grant provisions. Proper administration would include controls for ensuring that expenditures are supported by adequate documentation and that eligibility criteria are met. In addition, child care provider agreements require the provider to keep a daily record of attendance of each child participating in the program, including time of arrival and departure. The provider is also instructed to retain for three years supporting fiscal documents (including attendance records) adequate to ensure that claims for federal funds are in accordance with federal requirements.

Allowable Cost

- For 18 of 25 provider invoices tested (72%), the invoices were not supported by attendance logs. Nine providers did not provide any attendance logs. One of these providers noted that all its records have been thrown away. The attendance logs submitted by the other nine providers were either incomplete or did not agree with the invoices. Examples of incomplete logs included a calendar with the children’s names written-in on each day with no arrival or departure times and four monthly attendance logs from one provider where all three children had the same arrival time and the same departure time for each day of the month. Total questioned costs are \$37,931.

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

- DSS is involved in investigations of several cases where child care providers may have fraudulently charged for children who did not attend day care centers. For these cases, known questioned cost is \$19,501, while likely questioned cost is estimated to be over \$330,000. One case involves a joint investigation by the U.S. Department of Health and Human Services, Office of Inspector General, and the DSS Fraud and Recovery Unit with estimated overpayments totaling approximately \$333,000.
- For two of 30 transactions tested (6.7%), the parish worker did not sign in the place provided to indicate the invoice was approved for payment.

Eligibility

- For three of the 30 children tested (10%), case files did not have documentation verifying the child was age-appropriately immunized in accordance with 45 CFR 98.41(a)(1)(i), Section 6.7 of the State Plan, and department Policy No. 08.C-180.

DSS procedures for validating provider reimbursement requests are deficient as the children’s attendance is not verified to supporting documentation (attendance logs). This deficiency may contribute to the large percentage of child care providers that did not maintain adequate attendance records. Considering the large exception rate for attendance logs, the risk exists that significant amounts may not be adequately supported. Over 7,500 providers receive reimbursements totaling in excess of \$100,000,000. In addition, internal controls established for verification of immunization and invoice approval were not followed. Failure to institute sufficient internal control increases the risk of provider error, fraud, and/or abuse.

DSS management should improve its review and monitoring procedures to ensure provider reimbursement requests are accurate and supported. In addition, DSS personnel should follow established controls over the verification of immunization and payment approval. Management concurred with the finding and provided a corrective action plan (B-51).

F-05-HHS-DSS-4 - Child Support Escrow Fund Not Reconciled (2005)

	Questioned Costs
93.563 - Child Support Enforcement	<u>\$0</u>

For the sixth consecutive year, DSS is not reconciling the Child Support (Title IV-D) Escrow Fund to the client accounts on a periodic basis. Good internal control includes periodic reconciliations of cash accounts (such as the Title IV-D Escrow Fund) to subsidiary records (such as the client accounts). A proper reconciliation would provide management with a basis to ensure that errors and/or fraud are detected in a timely manner and that accounting data are

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

both accurate and reliable. Departmental and contract personnel have made progress on developing a reconciliation process for the Title IV-D Escrow Fund and expect a final draft of the process to be completed in December 2005.

The Title IV-D Escrow Fund is the clearing account that is used to process child support receipts and payments. Child support receipts from noncustodial parents are deposited into the fund and credited to the accounts of custodial parents. Distributions are then made to the custodial parents and/or to the state General Fund, depending on the status of each parent's account. During fiscal year ended June 30, 2005, total collections and disbursements of the escrow fund were approximately \$318.4 million (\$26.5 million per month) and \$316.6 million (\$26.4 million per month), respectively. The balance in the account at June 30, 2005, is approximately \$3 million.

Failure to reconcile the Title IV-D Escrow Fund cash to subsidiary client accounts could lead to the misuse of funds and increases the risk that fraud and/or computer programming or operating errors could occur and not be detected in a timely manner. A reconciliation would detect errors such as undistributed amounts payable to custodial parents, undistributed amounts payable to the state General Fund, and failure to post a receipt to a client account.

Management of the department should require monthly reconciliations of the Title IV-D Escrow Fund to the client accounts to ensure that the accounting records are both accurate and reliable and that child support receipts and related distributions to both the state and custodial parents have been appropriately recorded. Management concurred with the finding and provided a corrective action plan (B-52).

**F-05-HHS-DSS-5 - Foster Care - Title IV-E Program: Noncompliance
 With Program Regulations (2005)**

	Questioned Costs
93.658 - Foster Care - Title IV-E	\$110,715

DSS, Office of Community Services (OCS), did not comply with certain requirements for administering the Foster Care - Title IV-E program (CFDA 93.658). OMB Circular A-133, Subpart C, Section 300(b), 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.

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

Audit procedures performed on the Foster Care - Title IV-E program disclosed the following conditions:

- For the fifth consecutive year, tests on the Title IV-E Foster Care and Adoption Assistance Financial Report (ACF-IV-E-1) disclosed that OCS did not remove all unallowable social service costs from the maintenance costs funded by the Foster Care - Title IV-E program. Questioned costs could not be determined because the actual amount of social service costs charged is unknown.
- Seven of 30 clients tested (23.3%) were not placed in fully licensed childcare institutions. The childcare institutions had either provisional licenses or extended licenses because of noncompliance with the state's minimum licensing requirements. The Administration for Children and Families policy manual guidance provides that children placed in such facilities are not eligible for foster care maintenance payments.
- Four of 30 clients tested (13.3%) were not placed in a foster home or childcare institution that had documentation (criminal record clearances) to verify safety considerations have been addressed as required by 45 CFR 1356.30 (a) and (f).
- Two of 30 clients tested (6.7%) did not receive a judicial determination regarding reasonable efforts to finalize a permanency plan within 12 months of entering foster care as required by 45 CFR 1356.21(b)(2).
- Three of 30 expenditures tested (10%) were not properly authorized. The expenditure authorization documentation was either missing or not properly approved.

OCS personnel did not follow program regulations and existing procedures in the administration of the Foster Care - Title IV-E program. Failure to follow adequate control procedures to ensure compliance with federal regulations may result in disallowed costs. In addition, failure to prepare and submit accurate financial reports increases the risk that future grants payments and/or awards to the department will be based on erroneous information. As a result of the exceptions noted previously, questioned costs totaled \$110,715 (\$75,795--federal funds and \$34,920--state funds).

Management should require all employees to adhere to program regulations and existing procedures in administering the Foster Care - Title IV-E program and ensure federal reports reflect only allowable expenditures. Management concurred with the finding and provided a corrective action plan (B-53).

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

**F-05-HHS-DSS-6 - Temporary Assistance for Needy Families Program:
 Noncompliance With Eligibility Requirements
 (2003, 2004, 2005)**

	<u>Questioned Costs</u>
93.558 - Temporary Assistance for Needy Families	\$4,152

DSS, Office of Family Support (OFS), did not comply with certain eligibility requirements for administering the TANF Program (CFDA 93.558). OFS uses TANF funds to operate several programs, including the Family Independence Temporary Assistance Program (FITAP).

A review of 30 FITAP client cases disclosed the following conditions:

- For the fourth consecutive year, OFS failed to sufficiently document in four of 30 cases (13.3%) tested, whether each child in the assistance unit lives in the home of a parent or a qualified relative pursuant to 42 USCS 608 (a)(1).
- For the seventh consecutive year, documentation in the test case files was not sufficient to verify the relationship of the caretaker to the minor child as required by Louisiana Revised Statute 46:231(3)(b) and the TANF State Plan for three of 30 cases (10%) examined.
- For the seventh consecutive year, certain client information in the department's computer databases did not agree with, or was not supported by, documentation in the client's case file. Differences occurred in five of 30 cases (16.7%) examined.
- In two of 10 applicable cases (20%), there was no documentation that the client participated in a Parenting Skills Training Program as required by the TANF State Plan.
- In one of 10 applicable cases (10%), a sanction was required for non-cooperation with Support Enforcement Services in accordance with 45 CFR 264.30 and 264.31, but the client continued to receive monthly benefits.
- In two of 30 cases (6.7%), documentation was not sufficient to verify the residence of the family members receiving benefits.
- For the second consecutive year, documentation in the test case files was not sufficient to determine if income exceeded the benefit amount for one of 30 cases (3.3%) examined. According to DSS policy B-631-1-FTAP, income should be verified at initial application, re-determination, at the midpoint of a 24-month

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

certification period, and when income changes, except when the amount reported by the household indicates ineligibility.

OFS personnel did not follow eligibility regulations and established procedures in the administration of the TANF program. Failure to follow adequate internal control procedures to ensure compliance with federal and state regulations can result in payments made to ineligible clients, payments made in the wrong amounts, or failure to provide benefits to eligible clients. As a result of the exceptions noted previously, questioned costs totaled \$4,152.

DSS management should require all employees to adhere to eligibility regulations and established procedures in administering the TANF program. Management concurred with the finding and provided a corrective action plan (B-58).

**F-05-HHS-DSS-7 - Temporary Assistance for Needy Families Program:
 Noncompliance With Program Requirements
 (2004, 2005)**

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	\$271,058

DSS did not comply with certain program requirements for administering the TANF program (CFDA 93.558). DSS uses TANF funds to operate several programs, including FITAP, Strategies to Empower People (STEP), and TANF Initiatives. OMB Circulars A-87 and A-122 state that costs must be adequately documented, necessary, and reasonable to be allowable under federal awards.

Activities Allowed/Allowable Costs

- In a review of 31 contract payments, seven exceptions (22.6%) totaling \$6,022 were identified in which supporting documentation was not adequate to determine that contract expenditures were properly, accurately, and reasonably charged to the TANF program.
- In a review of 10 transactions of the Developmental and Socialization Activities Program TANF Initiative administered by DSS, OCS, four exceptions (40%) totaling \$488 were identified in which expenditures were made for items not allowed by the MOU between OCS and DSS, OFS.
- In three of 30 FITAP cases (10%) examined, documentation in the case file for payments totaling \$251 that were made on behalf of the client was insufficient to determine if the payments were made in accordance with OMB Circular A-87, grant regulations, and the TANF State Plan.

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

Period of Availability

According to the ACF-196 TANF Financial Data Reports for federal award year 2004, the department expended \$17,108,628 of federal fiscal year 2004 grant award on non-assistance expenditures during federal fiscal year 2005, which exceeded the obligated amount of \$16,844,331 by \$264,297. Pursuant to section 404(e) of PRWORA of 1996, unobligated balances from previous fiscal years may only be expended on benefits that meet the definition of assistance at 45 CFR 260.31 and related administrative costs associated with providing such assistance.

Departmental personnel did not follow program regulations and existing procedures in the administration of the TANF program. Failure to follow adequate internal control procedures to ensure compliance with federal and state regulations can result in payments made to ineligible clients and inaccurate payments made to eligible contractors and/or clients. As a result of the exceptions noted previously, questioned costs totaled \$271,058.

DSS management should require all employees to adhere to program regulations and established procedures in administering the TANF program. Management concurred with the finding and provided a corrective action plan (B-59).

U.S. DEPARTMENT OF JUSTICE

BATON ROUGE COMMUNITY COLLEGE

**F-05-DOJ-BRCC-1 - Noncompliance With Public Safety Partnership
 and Community Policing Grant (2005)**

	Questioned Costs
16.710 - Public Safety Partnership and Community Policing Grants	\$126,251

Baton Rouge Community College paid \$126,251 for the salaries and fringe benefits of six campus police officers who were not career law enforcement officers as required by the Public Safety Partnership and Community Policing Grant (CFDA 16.710), more commonly referred to as the Community Oriented Policing Services (COPS) program. The United States Code (42 U.S.C., Section 3796dd) and the COPS *Universal Hiring Program, Grant Owners Manual* provide that grant funds be used to pay salaries and fringe benefits of career law enforcement officers, which is defined as an individual hired on a permanent basis who is authorized by law or by a state or local public agency to engage in or supervise the prevention, detection, or investigation of violations of criminal laws. According to the Lead Grant Program Specialist of

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

the COPS Office of the U.S. Department of Justice, these officers must have the legal authority and ability to do all manner of law enforcement functions, such as carrying appropriate weapons and having authority to initiate an arrest. Louisiana Revised Statute 17:1805(A)(2) requires all persons named as a police officer by the president of a college or university to be commissioned as a college police officer by the Louisiana Department of Public Safety (State Police). This commission authorizes the police officer to exercise full police powers including the power or arrest and carrying concealed weapons.

Management of the college indicated that it was not aware of the allowability requirement of the grant that campus police be career law enforcement officers (commissioned by the Superintendent of State Police). As a result, the \$126,251 paid to the noncommissioned campus police officers (\$94,688 federal and \$31,563 state match) did not meet the grant requirement and, therefore, represents questioned costs.

Management of the college should establish procedures to verify and document that campus police officers funded by the COPS grant have received the required commission. In addition, management should contact the grant provider to resolve the questioned costs. Management did not concur with the finding stating that it understood from information received from the grantor agency that the college was administering the grant according to established guidelines. The college also noted in its response that the campus police officers do not have the authority to arrest individuals and that they are not required to complete a Peace Officers Standards and Training (POST) course. See management's response at B-4.

Additional Comments: We agree with the information received by the college from a Grant Program Specialist of the COPS Office of the U.S. Department of Justice. The information states that the college must follow the mandate of the controlling authority regarding the certified status of officers hired under this grant. However, we disagree with the college about what constitutes the mandates of the controlling authority. The college contends that the Louisiana Office of Civil Service dictates those requirements solely while we assert that the college must also adhere to state legal requirements that the officers must be commissioned by the Louisiana Department of Public Safety to have the legal authority and ability to do all manner of law enforcement functions as stated by the Lead Grant Program Specialist of the COPS Office of the U.S. Department of Justice. The college also states in its response that the officers do not have the authority to arrest individuals. We acknowledge this, but assert that, according to the Lead Grant Program Specialist, these are not allowable expenses of this grant since these grants “. . . are not to be used to hiring [*sic*] just security guards or staff of that type.” Finally, we did not assert, as the college implies in its response, that the officers are required to complete a POST course.

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

U.S. DEPARTMENT OF LABOR

LABOR, DEPARTMENT OF

F-05-USDOL-LABR-1 - Inadequate Subrecipient Monitoring
for Workforce Investment Act Cluster

Questioned
Costs

\$0

WIA Cluster:

- 17.258 - WIA Adult Program
- 17.259 - WIA Youth Activities
- 17.260 - WIA Dislocated Workers

For the second consecutive year, the Department of Labor (LDOL) did not adequately monitor subrecipients of the Workforce Investment Act (WIA) Cluster (CFDA 17.258, 17.259, and 17.260) for compliance with federal laws and regulations. The Code of Federal Regulations, 20 CFR 667.410(b)(2), requires that the department’s monitoring system provide for annual onsite reviews of subrecipients’ compliance with the department’s uniform administrative requirements and include reviews of the subrecipients’ fiscal and administrative functions.

LDOL has developed a subrecipient monitoring guide and requires that it be used by staff performing the reviews. In addition, the guide requires supervisory review of the review working papers upon their completion. As a part of the monitoring process, the department’s monitors are instructed to compare subrecipients’ expenditure reports to their accounting records. An expenditure report is a subrecipient’s certification of the monthly expenditures for a particular federal program by grant year and supports the amounts reimbursed to the subrecipient.

Our test of the working papers for eight of the department’s reviews of subrecipients disclosed the following:

- Seven reviews (88%) did not include documentation indicating that the department had tested all of the applicable compliance requirements.
- Six reviews (75%) did not indicate that the reviewers used the WIA subrecipient expenditure reports, which are submitted to the department, for the tests.
- Six reviews (75%) did not include a reconciliation of the WIA subrecipient expenditure reports to the subrecipients’ accounting records for the review period.

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

- Four reviews (50%) did not include documentation that the reviews considered the size of the awards, the complexity of compliance requirements, internal control, or the scope and results of audits conducted in accordance with OMB Circular A-133 as risk factors in developing the monitoring procedures.

Management has not ensured that its staff are adequately performing and documenting subrecipient reviews. Failure to adequately monitor subrecipients and document subrecipient reviews increases the risk of noncompliance with federal laws and regulations applicable to the WIA Cluster programs and increases the risk that funds may not be expended in accordance with program requirements.

LDOL management should ensure that all reviews of subrecipients are complete and adequately documented to ensure its compliance with the WIA Cluster requirements. Management concurred in part with the finding and recommendation and outlined a corrective action plan (B-23).

F-05-USDOL-LABR-2 - Noncompliance With Cash Management Improvement Act

	<u>Questioned Costs</u>
17.225 - Unemployment Insurance	\$0

LDOL recertified the check clearance pattern for the Unemployment Insurance Program (UI, CFDA 17.225) without testing and verifying the accuracy of the pattern, which is required under the Cash Management Improvement Act (CMIA). The Code of Federal Regulations, 31 CFR 205.22(b), requires that an authorized state official must certify that a clearance pattern corresponds to the clearance activity for a specific federal program and the official must recertify the accuracy of a clearance pattern every five years. The requirements of 31 CFR 205.22 have been incorporated into the Treasury State Agreement (TSA) between the U.S. Department of the Treasury and the State of Louisiana, to include the UI Program.

During our tests of the CMIA, we determined that under the TSA, the state is required to recertify the clearance pattern for the UI Program effective for the fiscal year ended June 30, 2005. However, our tests disclosed that the department recertified its UI clearance pattern to the Division of Administration, who is responsible for ensuring the state's compliance with the TSA, without retesting the pattern as required in the CFR and TSA. After we brought the matter to LDOL's attention, management retested the clearance pattern. Management's tests, conducted subsequent to the fiscal year-end, indicated that the UI clearance pattern had changed, increasing the number of days over which checks clear.

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

Failure to retest the UI clearance pattern before recertification results in noncompliance with federal regulations and the TSA and subjects the state to potential interest charges for funds drawn using an inaccurate clearance pattern.

LDOL management should establish controls to ensure that the UI clearance pattern is tested and recertified as required by 31 CFR 205.22 and the TSA. Management should contact the Division of Administration to calculate any interest charges due as a result of LDOL's failure to retest the UI clearance pattern and its subsequent use of an inaccurate clearance pattern. Management concurred with the finding and recommendation and is waiting on the Division of Administration's approval of its new clearance pattern (B-25).

F-05-USDOL-LABR-3 - Noncompliance With Established Internal Controls Over Time and Attendance

	Questioned Costs
17.225 - Unemployment Insurance	\$0

LDOL has not fully enforced its established policies and procedures to ensure that time and attendance records are certified and approved, that leave taken is adequately supported by approved leave slips, and that employee time and attendance is entered accurately and adequately supported for the UI Program (CFDA 17.225). Civil Service Rule 15.2 requires classified employees and their supervisors to certify the number of hours of attendance or absence from duty and on the time and attendance records. Furthermore, OMB Circular A-87, Attachment B, Section 8(h), states that payroll costs charged to federal programs are to be documented in accordance with the generally accepted practice of the governmental unit and approved by a responsible official of that governmental unit.

In our test of 20 employee records, we noted the following instances of noncompliance:

- Hours entered in the payroll system did not agree with time sheets for six employees (30%).
- Leave entered in the payroll system did not agree with the time sheets for three employees (15%), one of whom was the timekeeper.
- Three time sheets (15%) were not approved by the employees' supervisors.
- Supporting documentation for time entered in the payroll system was not kept by the timekeeper for four employees (20%).

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

Failure to ensure that documentation supporting payroll administrative costs is adequate subjects the department to noncompliance with federal regulations and may result in federal questioned or disallowed costs. In addition, LDOL has not complied with state regulations for maintaining adequate support for time and attendance, and errors and/or fraud could occur and not be detected timely.

LDOL management should enforce and monitor its established procedures to ensure compliance with the requirements of OMB Circular A-87 and with civil service rules and regulations. Management concurred with the finding and recommendation and outlined a corrective action plan (B-26).

Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2005

STATE OF LOUISIANA
Schedule of Unresolved Prior Audit Findings
For the Year Ended June 30, 2005

	Page No.
EXECUTIVE DEPARTMENT - STATEWIDE	
Deficiencies in State's Disaster Recovery Plans	15
LABOR, DEPARTMENT OF	
Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster	69
LOUISIANA TECHNICAL COLLEGE	
Inadequate Control Over Pell Grant.....	42
REVENUE, DEPARTMENT OF	
Information System Control Weaknesses	21
Weaknesses in the GenTax System	22
RISK MANAGEMENT, OFFICE OF	
Unfunded Claims Costs for the Road Hazard Line of Insurance	23
SOCIAL SERVICES, DEPARTMENT OF	
Child Support Escrow Fund Not Reconciled	62
Foster Care - Title IV-E Program: Noncompliance With Program Regulations.....	63
Lack of Supporting Documentation for Program Expenditures	45
Temporary Assistance for Needy Families Program: Noncompliance With Eligibility Requirements	65
SOUTHERN UNIVERSITY AND A&M COLLEGE (BATON ROUGE)	
Satisfactory Academic Progress	49

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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, 2005



LEGISLATIVE AUDITOR

Appendix A

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2005

Federal Prefix and Agency	Page No.
07 -- Executive Office of the President	A-3
10 -- U.S. Department of Agriculture.....	A-3
11 -- U.S. Department of Commerce	A-20
12 -- U.S. Department of Defense	A-29
14 -- U.S. Department of Housing and Urban Development.....	A-40
15 -- U.S. Department of the Interior.....	A-43
16 -- U.S. Department of Justice.....	A-54
17 -- U.S. Department of Labor.....	A-62
19 -- U.S. Department of State	A-64
20 -- U.S. Department of Transportation.....	A-67
21 -- U.S. Department of the Treasury.....	A-70
22 -- U.S. Postal Service.....	A-71
27 -- Office of Personnel Management	A-71
30 -- Equal Employment Opportunity Commission	A-71
39 -- General Services Administration	A-71
43 -- National Aeronautics and Space Administration	A-72
45 -- National Endowment for the Arts.....	A-79
45 -- National Endowment for the Humanities	A-80
45 -- Institute of Museum and Library Services	A-81
47 -- National Science Foundation.....	A-81
59 -- Small Business Administration	A-88

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2005

Federal Prefix and Agency	Page No.
64 -- U.S. Department of Veterans Affairs	A-88
66 -- Environmental Protection Agency	A-90
81 -- U.S. Department of Energy	A-95
84 -- U.S. Department of Education	A-99
93 -- U.S. Department of Health and Human Services	A-114
94 -- Corporation for National and Community Service	A-150
96 -- Social Security Administration	A-150
97 -- U.S. Department of Homeland Security	A-151
98 -- U.S. Agency for International Development	A-154
Loan Activity.....	A-155
Notes to the Schedule of Expenditures of Federal Awards	A-157

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
EXECUTIVE OFFICE OF THE PRESIDENT		
Office of National Drug Control Policy		
<u>Direct Awards:</u>		
<u>Department of Public Safety and Corrections -</u>		
<u>Public Safety Services:</u>		
Caddo/Bossier Task Force Initiative	07.I2PGCP551	\$1,327
Intelligence Coordination Network Initiative	07.I1PGCP557/07.2PGCP557	(5,918)
Louisiana Operations Center Initiatives	07.I2PGCP501	6,001
Middle Louisiana	07.I0PGCP508	10,876
Multiple Initiative	07.I3PGCP501/07.I4PGCP501Z	171,121
		<hr/>
Total Office of National Drug Control Policy		183,407
		<hr/>
Total Executive Office of the President		\$183,407
		<hr/> <hr/>
U.S. DEPARTMENT OF AGRICULTURE		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$1,441,478
Southern University and A&M College (Baton Rouge)		3,064
		<hr/>
Total Agricultural Research - Basic and Applied Research		1,444,542
		<hr/>
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		2,104,050
Department of Wildlife and Fisheries		28,024
		<hr/>
Total Plant and Animal Disease, Pest Control, and Animal Care		2,132,074
		<hr/>
Forestry Incentives Program	10.064	
<u>Through: National Network of Forest Practitioners</u>		
Southern University and A&M College (Baton Rouge)		3,420
		<hr/>
Market News	10.153	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		1,000
		<hr/>
Marketing Agreements and Orders	10.155	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		3,400
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		\$19,480
Inspection Grading and Standardization	10.162	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		3,965
Market Protection and Promotion	10.163	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		69,000
Perishable Agricultural Commodities Act	10.165	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		(1)
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards:</u>		
LSU Agricultural Center		15,382
<u>Through: Oceanic Institute</u>		
Nicholls State University		144,730
Total Grants for Agricultural Research, Special Research Grants		160,112
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		44,000
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		778,754
<u>Through: South Carolina State University (#04-443621-FCS-SU-LA)</u>		
Southern University and A&M College (Baton Rouge)		864
Total 1890 Institution Capacity Building Grants		779,618
Higher Education Challenge Grants	10.217	
<u>Direct Awards:</u>		
LSU Agricultural Center		13,000
LSU in Shreveport		124,136
Total Higher Education Challenge Grants		137,136

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Biotechnology Risk Assessment Research <u>Through: Alabama A&M University (#00 521009616)</u> Southern University and A&M College (Baton Rouge)	10.219	<u>\$23,953</u>
Fund for Rural America - Research, Education, and Extension Activities <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	10.224	<u>145,177</u>
Integrated Programs <u>Direct Awards:</u> LSU Agricultural Center <u>Through: North Carolina State University</u> LSU Agricultural Center <u>Through: Texas A&M University - Texas</u> <u>Cooperative Extension (#00-51130-9752)</u> LSU Agricultural Center <u>Through: University of Florida (#00-51120-9678)</u> LSU Agricultural Center <u>Through: University of Florida - IFAS Pesticide Center</u> <u>(#00-51120-9678)</u> LSU Agricultural Center <u>Through: University of Southern California</u> <u>(#2003-51110-02122)</u> LSU Agricultural Center	10.303	133,902 920 15,448 31,051 174 <u>18,519</u>
Total Integrated Programs		<u>200,014</u>
Homeland Security - Agricultural <u>Through: Purdue University (#2002-30001-12100)</u> LSU Agricultural Center <u>Through: Purdue University (#2004-37620-14644)</u> LSU Agricultural Center <u>Through: University of Florida (#2002-3001-12082)</u> LSU Agricultural Center	10.304	57,590 39,243 <u>21,558</u>
Total Homeland Security - Agricultural		<u>118,391</u>
Rural Housing Preservation Grants <u>Direct Awards:</u> Grambling State University	10.433	<u>39,660</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$50,305
Rural Community Development Initiative	10.446	
<u>Direct Awards:</u>		
Executive Department		58,968
Crop Insurance	10.450	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		14,960
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		2,371,794
Cooperative Extension Service	10.500	
<u>Direct Awards:</u>		
LSU Agricultural Center		7,337,395
Southern University and A&M College (Baton Rouge)		1,063,403
<u>Through: Fort Valley State University (#200152101114)</u>		
Southern University and A&M College (Baton Rouge)		37,565
<u>Through: Kansas State University</u>		
LSU Agricultural Center		2,962
<u>Through: National 4-H Council</u>		
LSU Agricultural Center		33,824
<u>Through: North Carolina State University (#00-ESAG-1-0913)</u>		
LSU Agricultural Center		2,060
<u>Through: Texas A&M University (#TCE622640-7)</u>		
Southern University and A&M College (Baton Rouge)		25,563
<u>Through: Texas A&M University - Texas</u>		
<u>Cooperative Extension</u>		
LSU Agricultural Center		4,250
<u>Through: Texas A&M University - Texas</u>		
<u>Cooperative Extension (#2003-48605-01813)</u>		
LSU Agricultural Center		8,830

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Cooperative Extension Service (Cont.)	10.500	
<u>Through: Texas A&M University - Texas</u>		
<u>Cooperative Extension (#2001-49200-01238)</u>		
LSU Agricultural Center		\$7,700
<u>Through: Texas A&M University - Texas</u>		
<u>Cooperative Extension (#2002-45201-01528)</u>		
LSU Agricultural Center		3,804
<u>Through: University of Georgia (#2004-47001-01844)</u>		
LSU Agricultural Center		12,542
<u>Through: University of Georgia (#200347001015)</u>		
Southern University and A&M College (Baton Rouge)		15,375
<u>Through: University of Kentucky Research Foundation</u>		
LSU Agricultural Center		1,064
		<hr/>
Total Cooperative Extension Service		8,556,337
		<hr/>
Food Donation	10.550	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		21,192,250
		<hr/>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	
<u>Direct Awards:</u>		
Office of Public Health		98,972,549
		<hr/>
Child and Adult Care Food Program	10.558	
<u>Direct Awards:</u>		
Department of Education		52,704,804
		<hr/>
State Administrative Expenses for Child Nutrition	10.560	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		273,821
Department of Education		3,110,241
		<hr/>
Total State Administrative Expenses for Child Nutrition		3,384,062
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Commodity Supplemental Food Program	10.565	
<u>Direct Awards:</u>		
Office of Public Health		\$23,584,264
WIC Farmers' Market Nutrition Program	10.572	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		6,000
Team Nutrition Grants	10.574	
<u>Direct Awards:</u>		
Department of Education		186,330
Senior Farmers Market Nutrition Program	10.576	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		324,524
Food for Education	10.608	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		87,946
Forestry Research	10.652	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		195,346
Forest Lands Enhancement Program	10.663	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		157,664
Cooperative Forestry Assistance	10.664	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		3,314,648
Southern University and A&M College (Baton Rouge)		(788)
Total Cooperative Forestry Assistance		3,313,860
Rural Development, Forestry, and Communities	10.672	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		137,176

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Forest Products Lab: Technology Marketing Unit (TMU)	10.674	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$597
Rural Business Enterprise Grants	10.769	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		93,388
University of Louisiana at Monroe		34,151
Total Rural Business Enterprise Grants		127,539
Soil and Water Conservation	10.902	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		626,246
LSU Agricultural Center		192,579
Southern University and A&M College (Baton Rouge)		13,080
Total Soil and Water Conservation		831,905
Agricultural Statistics Reports	10.950	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		35,500
Southern University and A&M College (Baton Rouge)		879
Total Agricultural Statistics Reports		36,379
Technical Agricultural Assistance	10.960	
<u>Direct Awards:</u>		
LSU Agricultural Center		197,387
Southern University and A&M College (Baton Rouge)		4,992
Total Technical Agricultural Assistance		202,379
Scientific Cooperation and Research	10.961	
<u>Direct Awards:</u>		
LSU Agricultural Center		51,414
International Training - Foreign Participant	10.962	
<u>Direct Awards:</u>		
LSU Agricultural Center		93,458

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Book Commemorating the 10th Anniversary of CSREES <u>Direct Awards:</u> LSU Agricultural Center	10.90-CSA-LA1-122/P&PA-04-210	<u>\$27,589</u>
CSREES 10th Anniversary Book-Revised Edition <u>Direct Awards:</u> LSU Agricultural Center	10.90-CSA-LA1-122/P&PA-05-51	<u>18,355</u>
Diagnostic Network <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	10.2002-30001-12085	<u>327,935</u>
To Edit/Review Web Content and Material of the New USDA/CSREES Web Site <u>Direct Awards:</u> LSU Agricultural Center	10.90-CSA-LA1-122/P&PA-05-04	<u>5,325</u>
Federal Reimbursement <u>Direct Awards:</u> Department of Agriculture and Forestry	10.unknown	<u>30,044</u>
Forest Service Cooperative Agreement <u>Through: Kisatchie National Forest</u> Northwestern State University	10.01PA11080603010	<u>5,936</u>
Indonesia Phase II - Beef/Cattle Industry <u>Direct Awards:</u> LSU Agricultural Center	10.unknown	<u>6,057</u>
Management of Operations Associated with Site-Specific Termite Management Education Program <u>Direct Awards:</u> LSU Agricultural Center	10.58-6435-8-084	<u>(570)</u>
Rural Manufacturers' Access to Information <u>Direct Awards:</u> LSU Agricultural Center	10.43-3AEM-8-80109	<u>(3,844)</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Soil Conservation - Fixed Price Contract <u>Direct Awards:</u> Department of Wildlife and Fisheries	10.FSAKCMOCDSP	<u>\$10,822</u>
Southern Region Watershed Resources Management Program <u>Through: Texas A&M University - Texas Agricultural Extension Service (#00-51130-9752)</u> LSU Agricultural Center	10.450140-2	<u>33,776</u>
Teletrauma Network of Louisiana <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	10.DLMLG209	<u>(86,349)</u>
U.S. Department of Agriculture <u>Direct Awards:</u> University of New Orleans	10.40-7831-4-0043	<u>6,200</u>
WIC Breastfeeding Peer Counseling <u>Direct Awards:</u> Office of Public Health	10.6LA700523	<u>4,615</u>
<u>Child Nutrition Cluster:</u>		
School Breakfast Program <u>Direct Awards:</u> Department of Education	10.553	50,020,446
National School Lunch Program <u>Direct Awards:</u> Department of Education	10.555	155,780,617
Special Milk Program for Children <u>Direct Awards:</u> Department of Education	10.556	52,953
Summer Food Service Program for Children <u>Direct Awards:</u> Department of Education	10.559	<u>6,491,151</u>
Total Child Nutrition Cluster		<u>212,345,167</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Emergency Food Assistance Cluster:</u>		
Emergency Food Assistance Program (Administrative Costs)	10.568	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		\$1,067,087
Emergency Food Assistance Program (Food Commodities)	10.569	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		8,286,666
Total Emergency Food Assistance Cluster		<u>9,353,753</u>
<u>Food Stamp Cluster:</u>		
Food Stamps	10.551	
<u>Direct Awards:</u>		
Louisiana Tech University		16,294
Department of Social Services		824,505,015
State Administrative Matching Grants for Food Stamp Program	10.561	
<u>Direct Awards:</u>		
Department of Social Services		45,692,560
Total Food Stamp Cluster		<u>870,213,869</u>
<u>Research and Development Cluster:</u>		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards:</u>		
LSU Agricultural Center		493,485
LSU A&M College (Baton Rouge)		30,174
Nicholls State University		43,355
Pennington Biomedical Research Center		440,969
Southern University and A&M College (Baton Rouge)		257,761
<u>Through: Mississippi State University (#58-6402-4-065)</u>		
LSU Agricultural Center		7,079
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards:</u>		
LSU Agricultural Center		16,283

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$1,159,425
Louisiana Tech University		74,339
Pennington Biomedical Research Center		651,106
<u>Through: Auburn University</u>		
LSU Agricultural Center		94,003
<u>Through: Fort Valley State University (#2002-38640-11764)</u>		
LSU A&M College (Baton Rouge)		12,982
<u>Through: Mississippi State University (#018000 321454-02)</u>		
Louisiana Tech University		3,860
<u>Through: Mississippi State University - SRAC</u>		
LSU A&M College (Baton Rouge)		15,511
<u>Through: Mississippi State University - Southern Regional Aquaculture Center (#2001/2002-38500-10307/11805)</u>		
LSU Agricultural Center		63,693
<u>Through: Texas A&M University - Texas Agricultural Extension Station (#2003-38824-02015)</u>		
LSU Agricultural Center		181,197
<u>Through: University of Florida - Tentative</u>		
LSU A&M College (Baton Rouge)		(77)
<u>Through: University of Georgia</u>		
LSU Agricultural Center		3,435
Cooperative Forestry Research	10.202	
<u>Direct Awards:</u>		
Louisiana Tech University		219,126
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	
<u>Direct Awards:</u>		
LSU Agricultural Center		3,595,016
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		19,320

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$128,807
LSU A&M College (Baton Rouge)		121,807
Louisiana Tech University		80,215
Pennington Biomedical Research Center		21,656
<u>Through: East Carolina University (#2002-35204-12218)</u>		
LSU Agricultural Center		25,002
<u>Through: Mississippi State University</u>		
LSU A&M College (Baton Rouge)		44,492
<u>Through: North Carolina State University</u>		
<u>(#2004-35212-14882)</u>		
LSU Agricultural Center		49,228
<u>Through: North Carolina State University</u>		
<u>(#2004-35212-14882)</u>		
LSU A&M College (Baton Rouge)		408
<u>Through: Pennsylvania State University</u>		
<u>(#2000-35400-12142)</u>		
LSU Agricultural Center		8,534
<u>Through: Purdue University (#591-387-1)</u>		
Southern University at Shreveport-Bossier City		4,321
<u>Through: University of Arkansas (#2004-35317-14867)</u>		
LSU Agricultural Center		61,489
<u>Through: University of Massachusetts - Amherst</u>		
<u>(#2005-35107-15278)</u>		
LSU A&M College (Baton Rouge)		14,881
Animal Health and Disease Research	10.207	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		22,612
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		780
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		181,729

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Higher Education Challenge Grants	10.217	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$8,997
<u>Through: University of Arkansas (#2004-38411-14738)</u>		
LSU Agricultural Center		3,091
Fund for Rural America - Research, Education, and Extension Activities	10.224	
<u>Direct Awards:</u>		
Louisiana Tech University		137,049
Southern University and A&M College (Baton Rouge)		(32,379)
Agricultural and Rural Economic Research	10.250	
<u>Through: Mississippi State University</u>		
LSU Agricultural Center		8,746
<u>Through: University of Southern Mississippi</u>		
LSU Health Sciences Center (New Orleans)		(2,707)
Initiative for Future Agriculture and Food Systems	10.302	
<u>Through: University of Arkansas</u>		
LSU Agricultural Center		18,590
Integrated Programs	10.303	
<u>Direct Awards:</u>		
LSU Agricultural Center		127,969
LSU A&M College (Baton Rouge)		306,090
<u>Through: North Carolina State University</u>		
LSU Agricultural Center		70,623
<u>Through: North Carolina A&T State University</u>		
LSU Agricultural Center		25,607
Forestry Research	10.652	
<u>Direct Awards:</u>		
LSU Agricultural Center		282,564
LSU A&M College (Baton Rouge)		44,704
Louisiana Tech University		3,143
Southern University and A&M College (Baton Rouge)		5,199

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Cooperative Forestry Assistance	10.664	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$31,191
Rural Business Opportunity Grants	10.773	
<u>Direct Awards:</u>		
Louisiana Tech University		29,650
Soil and Water Conservation	10.902	
<u>Direct Awards:</u>		
LSU Agricultural Center		36,597
Soil Survey	10.903	
<u>Direct Awards:</u>		
LSU Agricultural Center		204
3D Engineered Structural Fiberboard	10.RD.04-CR-11111124-095	
<u>Direct Awards:</u>		
LSU Agricultural Center		41,572
Abundance, Diversity, and Chemical Ecology of Alien Invasive Ambrosia Beetles	10.RD.SRS 04-CA-11330129-059	
<u>Direct Awards:</u>		
LSU Agricultural Center		17,502
Area Wide Control of the Tarnished Plant Bug in Louisiana		
<u>Direct Awards:</u>		
LSU Agricultural Center	10.RD.58-6402-0-015	99,977
LSU Agricultural Center	10.RD.58-6402-5-041	32,322
Assessing Relative Abundance of White-Tailed Deer	10.RD.43-447U-4-0448/726000848 A	
<u>Direct Awards:</u>		
LSU Agricultural Center		6,503
Beltwide Collection of Bollworm and Tobacco Budworm	10.RD.58-6402-1-130	
<u>Direct Awards:</u>		
LSU Agricultural Center		2,345

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Biology and Control of the Formosan Subterranean Termite	10.RD.58-6435-8-084	
<u>Direct Awards:</u>		
LSU Agricultural Center		(\$15,618)
Calibrating and Enhancing the U.S. Regional Agricultural Sector Mathematical Programming Model	10.RD.43-3AEL-3-80120	
<u>Direct Awards:</u>		
LSU Agricultural Center		24,059
Development of Diagnostic Aids for Soybean Rust	10.RD.560829	
<u>Through: Ohio State University</u>		
LSU Agricultural Center		11,943
The Development of an Internet-Based COMPUTE MERCHLOB SLASH Software	10.RD.SRS 03-CA-11330133-085	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,194
The Effects of Prescribed Burning and Other Fuel Reduction Treatments on Beetle Populations in Upland Pine-Hardwood Forests	10.RD.SRS 02-CA-11330122-039	
<u>Direct Awards:</u>		
LSU Agricultural Center		29
Environmental Horticultural Business Financial Analysis and Risk Management Training in Arkansas, Kentucky, Louisiana, Mississippi and Tennessee	10.RD.unknown	
<u>Through: National Crop Insurance Services</u>		
<u>(#04-IE-0831-0168)</u>		
LSU Agricultural Center		3,000
Genetic Engineering Cotton for Enhanced Resistance to <i>Aspergillus Flavus</i>	10.RD.58-6435-1-109	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		16,625

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Geostatistical Analysis of Sediment Characteristics in Reservoirs	10.RD.58-6408-2-0049	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$2,958
Grad Fellowship: Effects of Aversive Conditioning	10.RD.330555 080300-07	
<u>Through: Mississippi State University (#05-7400-0471-CA)</u>		
LSU Agricultural Center		4,616
Measuring the Impact of Imports on Domestic Producers' Prices	10.RD.43-3AEK-3-80075	
<u>Direct Awards:</u>		
LSU Agricultural Center		12,366
Metabolic Kitchen	10.RD.US.AES 2001-102	
<u>Through: University of Arkansas</u>		
Pennington Biomedical Research Center		160,314
To Monitor Abundance and Distribution of Northern Bobwhite		
<u>Direct Awards:</u>		
LSU Agricultural Center	10.RD.01-CS-11080604-010	864
LSU Agricultural Center	10.RD.01CS-11080604-01D	1,454
Monitoring Gene Expression Patterns for Auxin-Regulated Genes During Cotton Fiber Development	10.RD.58-6435-3-0001	
<u>Direct Awards:</u>		
University of New Orleans		66,400
Monitoring Productivity and Environmental Quality in Southern Pine Plantations	10.RD.SRS 03-CA-11330122-019/#4080	
<u>Direct Awards:</u>		
LSU Agricultural Center		521
A Multi-State Evaluation of the Influence or Timing		
<u>Direct Awards:</u>		
LSU Agricultural Center	10.RD.58-6402-1-118	117
LSU Agricultural Center	10.RD.58-6402-1-117	2,991

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
National Sheep Industry Improved Integrated Approach for Controlling Nematode Parasites in Small Ruminants	10.RD.17687	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$12,700
Office Space for USDA NRCS Wetland Institute Soil	10.RD.68-7482-1-634Y	
<u>Direct Awards:</u>		
LSU Agricultural Center		5,955
Proposal for a Participating Agreement with USDA Forest Service, Forest Health Protection and Louisiana Agricultural Experiment Station	10.RD.03-PA-11083150-120	
<u>Direct Awards:</u>		
LSU Agricultural Center		104,474
Role of the Siderophore DHBA in the Virulence of <i>Brucella</i> <i>Abortus</i> in Cattle	10.RD.unknown	
<u>Through: East Carolina University</u>		
LSU Agricultural Center		(1,373)
Soil and Water Research Unit		
<u>Direct Awards:</u>		
LSU Agricultural Center	10.RD.58-6401-2-0003	2,772
LSU Agricultural Center	10.RD.58-6401-2-003/T564131010	1,820
Specialty Crop Funds	10.RD.unknown	
<u>Through: Louisiana Pecan Growers Association</u>		
LSU Agricultural Center		5,619
Sustainable Control of Gastrointestinal Nematodes	10.RD.19449	
<u>Through: Fort Valley State University</u>		
LSU A&M College (Baton Rouge)		1,155
		<hr/>
Total Research and Development Cluster		9,880,107

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Schools and Roads Cluster:</u>		
Schools and Roads - Grants to States	10.665	
<u>Direct Awards:</u>		
Department of the Treasury		\$3,870,508
Total Schools and Roads Cluster		3,870,508
Total U.S. Department of Agriculture		\$1,328,017,046
U.S. DEPARTMENT OF COMMERCE		
Economic Development - Technical Assistance	11.303	
<u>Direct Awards:</u>		
University of New Orleans		\$119,408
Fishery Products Inspection and Certification	11.413	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		60,385
Sea Grant Support	11.417	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		51,026
Coastal Zone Management Administration Awards	11.419	
<u>Direct Awards:</u>		
Department of Natural Resources		5,334,812
Cooperative Fishery Statistics	11.434	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		698,156
Regional Fishery Management Councils	11.441	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		30,000
Unallied Industry Projects	11.452	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		723,074

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Unallied Management Projects	11.454	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		\$7,538
Habitat Conservation	11.463	
<u>Direct Awards:</u>		
Executive Department		86,843
Department of Natural Resources		3,120,705
University of New Orleans		1,026,135
Department of Wildlife and Fisheries		489,932
Total Habitat Conservation		4,723,615
Coastal Services Center	11.473	
<u>Direct Awards:</u>		
Department of Natural Resources		79,826
University of New Orleans		217,208
Total Coastal Services Center		297,034
Technology Opportunities Program	11.552	
<u>Direct Awards:</u>		
Grambling State University		71,932
LSU A&M College (Baton Rouge)		69,286
<u>Through: Monroe Chamber of Commerce</u>		
University of Louisiana at Monroe		6,967
Total Technology Opportunities Program		148,185
Department of Commerce - Program Income	11.unknown	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		156
Implementation and Testing of Dairy Waste Treatments	11.58512-S9	
<u>Through: UNO Research and Technology Foundation</u>		
<u>(#NA16FZ2719)</u>		
LSU Agricultural Center		12,680

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
National Marine Fisheries Services	11.40NFFN	
<u>Direct Awards:</u>		
McNeese State University		\$18,991
National Marine Fisheries Service - Cooperative Enforcement Agreement	11.unknown	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		1,500,000
Operations of the Southern Regional Climate Center	11.EA133E-02-CN-0028	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		418,654
<u>Public Works and Economic Development Cluster:</u>		
Economic Adjustment Assistance	11.307	
<u>Direct Awards:</u>		
Department of Economic Development		47,492
Grambling State University		(84)
Total Public Works and Economic Development Cluster		47,408
<u>Research and Development Cluster:</u>		
Economic Development - Technical Assistance	11.303	
<u>Direct Awards:</u>		
Louisiana Tech University		39,662
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		532,328
Interjurisdictional Fisheries Act of 1986	11.407	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		146,073

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Sea Grant Support	11.417	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$2,170,532
<u>Through: Dauphin Island Sea Lab</u>		
LSU A&M College (Baton Rouge)		23,553
<u>Through: Mississippi State University</u>		
LSU A&M College (Baton Rouge)		8,586
Coastal Zone Management Administration Awards	11.419	
<u>Through: University of New Hampshire (#NA17OZ2507)</u>		
LSU A&M College (Baton Rouge)		165,282
<u>Through: University of New Hampshire (#03-682/05-935)</u>		
University of Louisiana at Lafayette		12,913
Coastal Zone Management Estuarine Research Reserves	11.420	
<u>Through: University of New Hampshire</u>		
LSU A&M College (Baton Rouge)		(22)
Financial Assistance for National Centers for Coastal Ocean Science	11.426	
<u>Through: University of Southern Mississippi</u> <u>(#NA04N054260203)</u>		
LSU A&M College (Baton Rouge)		6,379
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	
<u>Direct Awards:</u>		
LSU Agricultural Center		74,129
<u>Through: Gulf and South Atlantic Fisheries Foundation Inc.</u>		
LSU A&M College (Baton Rouge)		12,743
Undersea Research	11.430	
<u>Through: University of North Carolina at Wilmington</u>		
LSU A&M College (Baton Rouge)		9,660
Climate and Atmospheric Research	11.431	
<u>Through: Texas A&M Research Foundation (#S020016)</u>		
Louisiana Universities Marine Consortium		7,361

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes <u>Through: Desert Research Institute - University System of Nevada (#NA17RJ1222)</u> LSU A&M College (Baton Rouge)	11.432	(\$152)
Marine Fisheries Initiative <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.433	154,799
Cooperative Fishery Statistics <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.434	105,647
Southeast Area Monitoring and Assessment Program <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.435	138,518
Marine Mammal Data Program <u>Through: Institute for Marine Mammal Studies, Inc.</u> LSU A&M College (Baton Rouge)	11.439	65,924
Unallied Management Projects <u>Through: Gulf and South Atlantic Fisheries Foundation, Inc.</u> <u>(#NA16FM2817-85)</u> LSU A&M College (Baton Rouge)	11.454	13,538
Special Oceanic and Atmospheric Projects <u>Direct Awards:</u> LSU A&M College (Baton Rouge) <u>Through: Harvard Public</u> Louisiana Universities Marine Consortium <u>Through: University of Connecticut (#523369)</u> University of Louisiana at Lafayette	11.460	31,938 22,100 10,177
Habitat Conservation <u>Direct Awards:</u> Louisiana Universities Marine Consortium	11.463	438,394

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Coastal Services Center	11.473	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$308,000
Louisiana Universities Marine Consortium		35,411
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478	
<u>Direct Awards:</u>		
LSU A&M (Baton Rouge)		918,875
Louisiana Universities Marine Consortium		592,791
<u>Through: Texas A&M Research Foundation</u>		
LSU A&M (Baton Rouge)		14,138
Analysis of Coral Samples in the Aleutian Islands	11.RD.HC133F043E0030	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		3,888
Anti-Vibrio Oyster Defense	11.RD.NA03NMF4270085	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		24,819
Assessment of Chemical Hazards Associated with Oil	11.RD.50ABNC200041/TO #1	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		152,059
Bayou Vista Oil Spill	11.RD.50ABNC200041/TO#12	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		944
Coastal Wetlands Education in the Lake Pontchartrain Basin	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u>		
<u>(#58534-S6)</u>		
University of New Orleans		33,793
Critical Habitat, Coastal Land/Land Cover Change Analysis, and NDVI Monitoring	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u>		
<u>(#58534-S7/S8)</u>		
University of New Orleans		39,473

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Delaware River/MT Athos/Oil Spill	11.RD.50ABNC200041/TO#10	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$6,050
Establishment of an Environmental and Infrastructure Information Clearinghouse Phase I	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S2)</u>		
University of New Orleans		58,385
Expanding the Delineation of Shark Nursery Grounds	11.RD.GF133F-04-SE-1354	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,900
Implementation and Testing of Dairy Waste Treatments	11.RD.58512-S9	
<u>Through: UNO Research and Technology Foundation</u> <u>(#NA17FZ2719)</u>		
LSU Agricultural Center		10,565
Intergovernmental Personnel Act for Ehab Meselhe	11.RD.50WCP4003	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		9,113
Intergovernmental Personnel Act for Scott France	11.RD.28L4SOMPFB	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		43,146
IPA for Daniel Laurent	11.RD.19612	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		7,596
Lake Hydronamics and Stormwater Impacts on Recreational Activities on the South Shore of LP	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S9)</u>		
University of New Orleans		73,633

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
The Lake Pontchartrain Basin Restoration Act of 2000 <u>Through: University of New Orleans Research and Technology Foundation (#58512-S6, #58534-S12, #58534-S11)</u> Southeastern Louisiana University	11.RD.NA16FZ2719	\$146,578
Manufacturing Extension Partnership <u>Direct Awards:</u> University of Louisiana at Lafayette	11.RD.70NANB6H0172	588,870
Modeling of Circulation and Stormwater Plumes in Lake Pontchartrain <u>Through: UNO Research and Technology Foundation (#58512-S3,S4,S5)</u> University of New Orleans	11.RD.NA16FZ2719	13,320
M/V Selendang AYU Oil and Soybean Spill <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.RD.50ABNC200041/TO#11	7,552
A New Paradigm: The Trophic Importance of Sediment <u>Through: Mississippi State University</u> LSU A&M College (Baton Rouge)	11.RD.300554-031100-01	12,132
Port Arthur Spill 2004 <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.RD.50ABNC200041/TO#9	1,581
Quantifying the Importance of Chandeleur Islands and Biloxi Marsh Marine Habitats to Commercial and Recreational Fishery Productivity in Lake Pontchartrain <u>Through: UNO Research and Technology Foundation (#58534-S3)</u> University of New Orleans	11.RD.NA16FZ2719	2,376
Raphael Pass Oil Spill, Damage Assessment <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.RD.50ABNC200041/TO #3	3,500

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Sodium Bisulfide Barge	11.RD.50ABNC200041/TO #8	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$1,668
Species Status of Oculina Varicosa	11.RD.WC133F04SE1462	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		39,000
Status, Trends, and Restoration of Submersed Aquatic Vegetation (grass beds) in Lake Pontchartrain	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S5)</u>		
University of New Orleans		24,049
The SURA Coastal Ocean Observation and Prediction Program (SCOOP)	11.RD.SURA- 2005-208/210	
<u>Through: Southeastern Universities Research Association</u> <u>(#NA04NOS4730254)</u>		
LSU A&M College (Baton Rouge)		70,035
Survey Strategies for Assessment of Bering Sea Forage Species	11.RD.F0401	
<u>Through: North Pacific Research Board</u>		
LSU A&M College (Baton Rouge)		21,975
Tentative M/V Cape Flattery Grounding, Ohau, Hawaii	11.RD.50ABNC20041	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		955
Trends in the Distribution and Abundance of Lake Pontchartrain Benthic Invertebrates with Emphasis on Clam Habitat Restoration	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S4)</u>		
University of New Orleans		22,963

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Value of North Shore Marshes in Improving Lake Water Quality: Assessment of Sustainability under Nutrient Loading and Rising <u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S10)</u> University of New Orleans	11.RD.NA16FZ2719	\$49,849
Total Research and Development Cluster		7,536,044
Total U.S. Department of Commerce		\$21,727,166
U.S. DEPARTMENT OF DEFENSE		
Procurement Technical Assistance for Business Firms <u>Direct Awards:</u> Executive Department	12.002	\$154,414
Planning Assistance to States <u>Direct Awards:</u> Executive Department	12.110	23,628
Payments to States in Lieu of Real Estate Taxes <u>Direct Awards:</u> Department of the Treasury	12.112	29,456
Collaborative Research and Development <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	12.114	2,937
Basic and Applied Scientific Research <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge) University of New Orleans <u>Through: Science Applications International Corporation</u> Southern University and A&M College (Baton Rouge)	12.300	666,988 222,074 25,149
Total Basic and Applied Scientific Research		914,211

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
National Guard Military Operations and Maintenance (O&M) Projects	12.401	
<u>Direct Awards:</u>		
Department of Military Affairs		\$19,056,829
National Guard Civilian Youth Opportunities	12.404	
<u>Direct Awards:</u>		
Department of Military Affairs		7,656,999
Air Force Defense Research Sciences Program	12.800	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		32,607
Mathematical Sciences Grants Program	12.901	
<u>Through: The Shaw Group (#SC000889-1-1)</u>		
Southern University and A&M College (Baton Rouge)		540,918
<u>Through: Tetra Tech, Inc.</u>		
Southern University and A&M College (Baton Rouge)		2,088
Total Mathematical Sciences Grants Program		543,006
Construction Skills Job Training Program	12.ACW29-03-C-000	
<u>Direct Awards:</u>		
Nunez Community College		139,258
Joint Readiness Training Center	12.MIPR4AUAL5H005	
<u>Direct Awards:</u>		
Department of Military Affairs		1,079
Louisiana Junior Science and Humanities Symposium 2004-2005	12.18741	
<u>Through: Academy of Applied Science</u>		
(<u>#W911NF-04-1-0001</u>)		
LSU A&M College (Baton Rouge)		11,388
Measurement of the Biodynamic Response of a Hybrid III Test Dummy to Ship Shock	12.N000167-04-M-0033	
<u>Direct Awards:</u>		
University of New Orleans		25,000

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
RDX Degration Program	12.DACA 42-03-P-0195	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		\$14,951
RDX and MNX Neurotoxicity in Rats	12.W912HZ-05-P-0145	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		619
Rear Training Detachment	12.MIPR4AOP5NN016	
<u>Direct Awards:</u>		
Department of Military Affairs		220,912
Schools and Roads/Sale of Timber	12.10 USC 2665	
<u>Direct Awards:</u>		
Department of the Treasury		452,783
U.S. Army - Symposium Support	12.W911QY-04-P-0467	
<u>Direct Awards:</u>		
Pennington Biomedical Research Center		88,685
<u>Research and Development Cluster:</u>		
Procurement Technical Assistance for Business Firms	12.002	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		401,675
Collaborative Research and Development	12.114	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		77,516
Southern University and A&M College (Baton Rouge)		333,847
Basic and Applied Scientific Research	12.300	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		285,654
LSU Health Sciences Center (New Orleans)		103,174
Louisiana Universities Marine Consortium		607,651
Southern University and A&M College (Baton Rouge)		161,531
<u>Through: Massachusetts General Hospital</u>		
LSU A&M College (Baton Rouge)		157,994
<u>Through: North Carolina Agricultural and Technical State University (#N00014-04-1-0369)</u>		
University of New Orleans		199,955

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Basic and Applied Scientific Research (Cont.)	12.300	
<u>Through: Virginia Polytechnic Institute</u>		
LSU A&M College (Baton Rouge)		\$15
<u>Through: Virginia Polytechnic Institute and State University</u>		
LSU A&M College (Baton Rouge)		(464)
Military Medical Research and Development	12.420	
<u>Direct Awards:</u>		
LSU Agricultural Center		344
LSU A&M College (Baton Rouge)		150,558
LSU Health Sciences Center (New Orleans)		128,972
LSU Health Sciences Center (Shreveport)		463,083
Louisiana Tech University		155,056
Pennington Biomedical Research Center		806,918
<u>Through: University of North Carolina</u>		
LSU Health Sciences Center (New Orleans)		501,804
Basic Scientific Research	12.431	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		(1,601)
Southern University and A&M College (Baton Rouge)		1,409
University of New Orleans		208,277
<u>Through: Pennsylvania State University (#2123-LTU-USA-0646)</u>		
Louisiana Tech University		55,747
<u>Through: University of Kentucky Research Foundation</u>		
LSU A&M College (Baton Rouge)		27,808
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		86,348
Southern University and A&M College (Baton Rouge)		31,994
<u>Through: Central Washington University</u>		
<u>(#NMA401-02-BAA-0002)</u>		
LSU A&M College (Baton Rouge)		17,758

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Air Force Defense Research Sciences Program	12.800	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$261,095
Louisiana Tech University		162,910
University of New Orleans		18,328
Mathematical Sciences Grants Program	12.901	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		81,985
Research and Technology Development	12.910	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		37,481
Louisiana Tech University		281,544
University of New Orleans		1,076,108
<u>Through: Georgia Institute of Technology (GIT)</u>		
<u>(#F49620-03-1-0320)</u>		
University of New Orleans		29,752
<u>Through: University of Wisconsin (#MDA972-01-1-0039)</u>		
LSU A&M College (Baton Rouge)		11,312
Actuator Design and Testing to Improve Reliability and Cost	12.RD.N00014-05-C-0014	
<u>Through: Foam Matrix, Inc. (#POK050113)</u>		
University of New Orleans		3,192
<u>Through: University of Connecticut (#N00014-04-1-0079)</u>		
University of New Orleans		11,349
Apparel Research Network (ARNII) Program	12.RD.unknown	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		23,527
An Architecture for Merging the Navy's Tactical Environmental Data Services and NATO's Rapid Environmental Assessment Programs	12.RD.N000173-04-1-G904	
<u>Direct Awards:</u>		
University of New Orleans		21,402

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Armed Forces Medical Intelligence Center Modeling the Natural Distribution and Forecasting	12.RD.W81XWH-05-C-0088	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		\$58,663
Bio-Magnetics Interfacing Concepts: A Microfluidic System Using Magnetic Nanoparticles for Quantitative Detection of Biological Species	12.RD.MDA972-03-C-0100	
<u>Direct Awards:</u> University of New Orleans		589,561
Carbon - Composite Reinforced Superconducting Microfilm	12.RD.W9113M-04-1-0006	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		98,529
Characterization of ST2 Proprietary Al Alloys	12.RD.N00014-05-C-0159	
<u>Through: Surface Treatment Technologies, Inc. (#PO #1882)</u> University of New Orleans		4,425
Coordinated Regional Benefit Studies of Coastal Ocean Observing Systems	12.RD.A100291/ACCT#13203700	
<u>Through: Woods Hole Oceanographic Institution</u> <u>(#N00014-02-1-1037)</u> LSU A&M College (Baton Rouge)		31,408
Damage in Materials Due to Impact Loading	12.RD.FA8601-04-P-0437	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		22,900
Depression Screening	12.RD.Depression Screening	
<u>Through: Praeses Corporation (#Depression Screening)</u> Louisiana Tech University		9,500
Determination of Partition Constants and Formulations	12.RD.DACW42-03-P-0208	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		8,119
Determination of Physical Traits from DNA	12.RD.N41756-03-C-4063	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		252,034

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Develop, Coordinate, and Advance the Implementation of Water Management Units	12.RD.IPA-HALE	
<u>Direct Awards:</u> LSU Agricultural Center		\$30,910
Development of Advanced Scientific Vision-Based Collection	12.RD.unknown	
<u>Direct Awards:</u> University of Louisiana at Lafayette		4,193
Development of Magnetic Nanomaterials and Devices for Biological Applications	12.RD.HR0011-04-C-0068	
<u>Direct Awards:</u> University of New Orleans		1,689,931
E-Seal Phase I SBIR Consultation	12.RD.SBIR	
<u>Through: Shot, Inc. (#SBIR)</u> Louisiana Tech University		5,240
The Effects of Habitat Fragmentation on Genetic Viability	12.RD.WP12HZ-01-P-0116	
<u>Direct Awards:</u> University of Louisiana at Lafayette		39,887
Emergent Surveillance Plexus	12.RD.S01-22	
<u>Through: Applied Research Laboratory - Pennsylvania State University</u> LSU A&M College (Baton Rouge)		19,721
Exploring the Interaction of Implicit and Explicit Processes to Facilitate Individual Training	12.RD.00105491-1/C-5-34051	
<u>Through: University of Missouri - Columbia</u> LSU A&M College (Baton Rouge)		338
Feasibility Study Modeling Impact Damage in Fighting Vehicles Due to Blast and/or Hypervelocity Projectile Penetration	12.RD.M67854-05-M-6005	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		57,692

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Field Verification of Mathematical Models of Air	12.RD.W912HZ-04-P-0173	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$29,940
Gulf Coast Region Maritime Technology Center	12.RD.N00014-98-2-0010	
<u>Direct Awards:</u>		
University of New Orleans		3,642,970
Hydrologic Investigation of Low Gradient Watersheds	12.RD.DAAD19-00-1-0413	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		26,356
Integrated Structural Building Blocks (ISBB), An Initial Investigation	12.RD.N00014-03-1-0892	
<u>Through: UNO Research and Technology Foundation</u>		
University of New Orleans		13,252
Interfering with DNA Damage Signals Radiosensitivity	12.RD.DOD-W81XWH05-1-0018	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		19,965
Intergovernmental Personnel Act Agreement	12.RD.unknown	
<u>Direct Awards:</u>		
University of New Orleans		146,703
Investigate Damage of Material Under High Energy Impact	12.RD.F33601-03-P-0672	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,100
Investigate Factors Influencing the Long Term Genetic Viability	12.RD.unknown	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		16,735
IPA Hale: Assessment and Management of the Atchafalaya Basin	12.RD.IPA/HALE	
<u>Direct Awards:</u>		
LSU Agricultural Center		62,701

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
IPA Lafayette Parish Flood Study	12.RD.unknown	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$509
Kazakh Anthrax GIS Project	12.RD.DTRA04-007	
<u>Through: U.S. Civilian Research and Development Foundation (#DTRA01-03-C-0055)</u>		
LSU A&M College (Baton Rouge)		74,392
Keesler Air Force Base	12.RD.F22600-03-P-0274	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		40,000
Laboratory Simulation of Air Emissions of Organic Compounds from Dredging Induced Resuspended Sediment in Advective Systems	12.RD.W912HZ-05-P-0138	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		29,915
Low Temperature Naval Research Center	12.RD.N00014-05-1-0040	
<u>Through: Wayne State University (#WSU04076)</u>		
University of New Orleans		9,791
LYTIC - Peptide Conjugates for Treatment of Metastases	12.RD.DAMD17-03-1-0150	
<u>Direct Awards:</u>		
Pennington Biomedical Research Center		88,032
Marine Composites Affordability - A Knowledge Based Approach	12.RD.N00014-02-M-0195	
<u>Through: UNO Research and Technology Foundation (Textron) (#58507)</u>		
University of New Orleans		2,852
Military Health Behaviors - Promotion of Healthy Weight Management in Career Personnel	12.RD.DAMD17-03-2-0030	
<u>Direct Awards:</u>		
Pennington Biomedical Research Center		981,437

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Model Studies Simulating Chemical Volatilization from Alternative Poned CDF Operations Applied to the IH and C, Chicago, IL	12.RD.W912HZ-05-P-0139	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		\$32,237
Multifunctional Materials, Structures, and Sensors <u>Through: North Carolina Agriculture and Technical State University (#441221C)</u> University of New Orleans	12.RD.DAAD19-03-200016	168,443
Nanophase-Ordered Polythiophene/high-ZT Thermoelectric Composites <u>Through: Nanohmics, Inc.</u> University of New Orleans	12.RD.N00015-05-M-0044	12,544
Nanostructure-Enhanced Bulk Thermoelectric Materials <u>Through: Agiltron, Inc.</u> University of New Orleans	12.RD.N00014-05-M-0400	21,000
Naval Sea Systems Command/NSWC Carderock Division Sea Connector Family and Seabase Architecture Trade-off <u>Direct Awards:</u> University of New Orleans	12.RD.N00167-04-M-0726	82,549
NERC Task 1.2.8 Electric Ship Integration - Podded Propulsors <u>Through: Advanced Technology Institute (ATI) (#2003-352)</u> University of New Orleans	12.RD.N00014-02-1-0623	25,906
A Novel Target Maneuver Detection Technique with Range Rate Measurement <u>Through: Intelligent Automation, Inc. (#N6 8335-05-C-0028)</u> University of New Orleans	12.RD.N68335-05-C-0028	13,399
Phase 0: Feasibility Study for ARN Balanced Flow NOMEX Supply Chain <u>Direct Awards:</u> University of Louisiana at Lafayette	12.RD.unknown	33,748

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Progressive Analysis Framework for Seismic Design	12.RD.DACA42-03-P-0115	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$18,225
Reliability and Maintenance Cost Reduction for LCAC Activators	12.RD.N00014-03-M-0311	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58531-S1)</u>		
University of New Orleans		7,754
SBIR - Ship Motion and Human Accommodation: Readiness and Performance	12.RD.N00178-03-C-1065	
<u>Through: Carlow International Inc. (#N00178-03-C-1065)</u>		
University of New Orleans		24,406
Southern Division, Naval Facilities Engineering Command Survey of Invasive and Exotic Species at NASJRB	12.RD.N62467-03-RP-00093	
<u>Direct Awards:</u>		
University of New Orleans		4,476
Space and Naval Warfare Systems Command Information Technology Center Workforce Learning Community	12.RD.G207T00BGD0070	
<u>Through: UNO Research and Technology Foundation</u> <u>Science and Engineering Associates (#S720-40/S7806-40)</u>		
University of New Orleans		659,787
The SURA Coastal Ocean Observation and Prediction Program (SCOOP)	12.RD.SURA- 2005-208/210	
<u>Through: Southeastern Universities Research Association</u> <u>(#N00014-04-1-0721)</u>		
LSU A&M College (Baton Rouge)		108,436
SURA - SCOOP Modeling Grid Initiative: LSU Phase I and II	12.RD.SURA-2004-106	
<u>Through: Southeastern Universities Research Association</u> <u>(#N00014-03-1)</u>		
LSU A&M College (Baton Rouge)		78,408

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Tools for Semi-Planning/Semi-Displacement Ship Design with Applications <u>Through: Advanced Technology Institute (ATI) (#2004-600)</u> University of New Orleans	12.RD.N00014-04-C-0139	\$126,339
UNO/NBDL Study to Develop Human Performance in DD(X) Motions <u>Through: Northrop Grumman Ship Systems</u> <u>(#PO #Q1-19216-011)</u> University of New Orleans	12.RD.N00024-02-C-2302	15,606
<u>Through: Computer Sciences Corp. (#S-1002099)</u> University of New Orleans	12.RD.N00024-01-D-7017	243,701
Urban Factors on Transportation Network Capacity <u>Through: Battelle Corp.</u> LSU A&M College (Baton Rouge)	12.RD.TCN 05022	39,890
U.S. Army Medical Research Acquisition Activity Landscape Fire Models for the Avon Park Air Force <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.RD.W81XWH-04-2-0034	52,809
Wind Tunnel Measurements of Chemical Volatilization <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.RD.DACW42-03-P-0211	5,039
Total Research and Development Cluster		<u>16,868,411</u>
Total U.S. Department of Defense		<u><u>\$46,237,173</u></u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Manufactured Home Construction and Safety Standards <u>Direct Awards:</u> Executive Department	14.171	\$63,755
Community Development Block Grants/State's Program <u>Direct Awards:</u> Executive Department	14.228	<u>37,220,213</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Emergency Shelter Grants Program	14.231	
<u>Direct Awards:</u>		
Department of Social Services		\$1,523,370
Supportive Housing Program	14.235	
<u>Direct Awards:</u>		
Capital Area Human Services District		127,761
Mental Health Area A		459,812
Mental Health Area B		157,791
Southeastern Louisiana University		167,108
Total Supportive Housing Program		912,472
Historically Black Colleges and Universities Program	14.237	
<u>Direct Awards:</u>		
Southern University at New Orleans		335,118
Shelter Plus Care	14.238	
<u>Direct Awards:</u>		
Department of Health and Hospitals		677,248
Housing Opportunities for Persons with AIDS	14.241	
<u>Direct Awards:</u>		
Office of Public Health		1,123,012
Opportunities for Youth - Youthbuild Program	14.243	
<u>Direct Awards:</u>		
Louisiana Technical College		512,496
Community Development Block Grants/Brownsfields Economic Development Initiative	14.246	
<u>Direct Awards:</u>		
Nicholls State University		43,230
University of Louisiana at Lafayette		447,075
Total Community Development Block Grants/Brownsfields Economic Development Initiative		490,305

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Fair Housing Assistance Program - State and Local	14.401	
<u>Direct Awards:</u>		
Department of Justice		\$297,578
<u>Through: Advocacy Center</u>		
LSU Health Sciences Center (New Orleans)		10,522
Total Fair Housing Assistance Program - State and Local		308,100
Community Outreach Partnership Center Program	14.511	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		233,433
Computer Literacy	14.LA62HD	
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City		32
Housing and Urban Development		
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City	14.FR4723	166,324
<u>CDBG - Entitlement and (HUD-Administered) Small Cities Cluster:</u>		
Community Development Block Grants/Entitlement Grants	14.218	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		195,941
Total CDBG - Entitlement and (HUD-Administered) Small Cities Cluster		195,941
<u>Research and Development Cluster:</u>		
Early Doctoral Student Research Grants	14.517	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		7,000
EDI Special Projects Program	14.RD.B-01-SP-LA-0229	
<u>Direct Awards:</u>		
University of New Orleans		29,655
Total Research and Development Cluster		36,655
Total U.S. Department of Housing and Urban Development		\$43,798,474

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR		
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining <u>Direct Awards:</u> Department of Natural Resources	15.250	<u>\$132,073</u>
Abandoned Mine Land Reclamation (AMLR) Program <u>Direct Awards:</u> Department of Natural Resources	15.252	<u>120,248</u>
Clean Vessel Act <u>Direct Awards:</u> Department of Wildlife and Fisheries	15.616	<u>41,175</u>
North American Wetlands Conservation Fund <u>Direct Awards:</u> White Lake Preservation, Inc.	15.623	<u>334,000</u>
State Wildlife Grants <u>Direct Awards:</u> Department of Wildlife and Fisheries	15.634	<u>7,527</u>
Assistance to State Water Resources Research Institutes <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	15.805	<u>4,337</u>
National Spatial Data Infrastructure Cooperative Agreements Program <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	15.809	<u>30,944</u>
Historic Preservation Fund Grants-in-Aid <u>Direct Awards:</u> Department of Culture, Recreation and Tourism	15.904	<u>592,964</u>
Outdoor Recreation - Acquisition, Development and Planning <u>Direct Awards:</u> Department of Culture, Recreation and Tourism	15.916	<u>1,106,366</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
Historically Black Colleges and Universities Preservation Initiative	15.924	
<u>Direct Awards:</u>		
Grambling State University		\$388
Amphibian Research and Monitoring Initiative	15.DAPTF-Gibble	
<u>Through: The Declining Amphibian Populations Task Force</u>		
University of Louisiana at Monroe		1,349
Contract with National Park Service	15.MT221001NC02	
<u>Direct Awards:</u>		
Northwestern State University		2,876
Cooperative Agreements with National Park Service		
<u>Direct Awards:</u>		
Northwestern State University	15.200001	242,335
Northwestern State University	15.1443CA000100002	407,192
Northwestern State University	15.H5720010226	11,202
Northwestern State University	15.GA225500014	4,865
Total Cooperative Agreements with National Park Service		665,594
Information Transfer Meeting for the Gulf of Mexico Region	15.1435-01-00-CA-31060	
<u>Direct Awards:</u>		
University of New Orleans		102,839
U.S. Geological Survey - Fixed Price Contract	15.01GRC0023	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		70,161
<u>Fish and Wildlife Cluster:</u>		
Sport Fish Restoration	15.605	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		3,781,688
Wildlife Restoration	15.611	
<u>Direct Awards:</u>		
Department of Natural Resources		457
Department of Wildlife and Fisheries		4,231,014
Total Fish and Wildlife Cluster		8,013,159

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u>		
Fish and Wildlife Management Assistance	15.608	
<u>Direct Awards:</u>		
Louisiana Tech University		\$1,690
Cooperative Endangered Species Conservation Fund	15.615	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		440
Wildlife Conservation and Restoration	15.625	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		5,095
Coastal Program	15.630	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		10,820
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards:</u>		
University of New Orleans		30,662
Department of Wildlife and Fisheries		10,015
State Wildlife Grants	15.634	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		679,608
Assistance to State Water Resources Research Institutes	15.805	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		110,618
Louisiana Universities Marine Consortium		43,606
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards:</u>		
LSU Agricultural Center		482,563
LSU A&M College (Baton Rouge)		79,187
Southeastern Louisiana University		162,180
University of Louisiana at Lafayette		136,766
University of New Orleans		198,899
<u>Through: Texas A&M University (#02 HQAGo113)</u>		
University of New Orleans		3,436

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
National Cooperative Geologic Mapping Program	15.810	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$81,435
Cooperative Research Units Program	15.812	
<u>Direct Awards:</u>		
LSU Agricultural Center		89,754
8th International Conference on Artificial Reefs	15.RD.unknown	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		10,000
Accounting for Economic Change in the Gulf of Mexico	15.RD.30951/#85252	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		86,577
Analysis of the Socioeconomic Effects of OCS Activities on Ports	15.RD.30660/#19957	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		15
Assessing Trophic Linkage Between Platforms and Pelagic Fish	15.RD.30951/#73514	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		69,908
Capital Investment Decision Making and Trends	15.RD.30951/#18178	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		8,757
Characterization of Epiphytes and Drift Algae	15.RD.0035CS0010	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		28,991
A Collaborative Investigation of Baseline and Scenarion Information	15.RD.30951/#85248	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		67,342

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
The Continuing Repatriation of the LA Black Bear	15.RD.1448-40181-02-G-078	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$35,702
A Continuous Monitoring, Shallow Water Hydrodynamic and Meteorological Station	15.RD.1443CA532097010	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		45,269
Contract with University of Louisiana in Corroboration for a Hydrodynamic . . .	15.RD.401814M204	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		42,636
Deep Water Currents at 92 Degrees	15.RD.30951/#16807	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		56,275
Determination of Net Flux of Reactive Volatile Organic Compounds at the Air-Water Interface in the Gulf of Mexico	15.RD.32806/TO#36186	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		9,759
Determining Geographical Distribution	15.RD.32806/TO#36188	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		29,817
Determining Overwater Visibility and Mixing Height Using Satellite	15.RD.30951/#17810	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(259)
Development of a Non-Lethal Sampling Procedure for Determining Prior Exposure of Largemouth Bass to Largemouth Virus Disease	15.RD.1434-HQ-97-RU-01561/#68	
<u>Direct Awards:</u>		
LSU Agricultural Center		44,569

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Digital Conversion and Selected Analysis	15.RD.32806/TO#36183	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$11,750
Do Joint Exposures to Heavy Metals and Poly-Nuclear Aromatic Hydrocarbons Elicit Non-Additive Responses in Benthic Invertebrates	15.RD.30951/#85251	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		115,187
Economic Effects of Changes in Oil and Gas Prices	15.RD.30951/#18177	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		24,299
Effects of Oil/Gas Development - A Current Bibliography	15.RD.1435-01-99-CA-30951-18179	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		10,283
Endangered Species Act of 1973	15.RD.FFB	
<u>Direct Awards:</u>		
Southeastern Louisiana University		10,857
Environmental Investigation of Long-Term Use	15.RD.1435-01-04-CA-35162	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		27,170
Environmental Justice: A Comparative Perspective	15.RD.30951/#72404	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		45,900
Environmental Sensitivity Index (ESI) Shoreline Classification	15.RD.30951/#85250	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		14,693
Evaluate Habitat Factors/NRCS Wetland Reserve Program	15.RD.1448-40181-02-J-013	
<u>Through: University of Arkansas at Pine Bluff</u>		
LSU Agricultural Center		12,603

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Evaluating and Collecting Acid Precipitation		
<u>Direct Awards:</u>		
LSU Agricultural Center	15.RD.04HQSA0024	\$3,100
LSU Agricultural Center	15.RD.05HQSA0058	1,550
Evaluation of Oil and Gas Platforms on the Louisiana Continental Shelf	15.RD.30951/#17809	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,526
An Examination of the Development of Liquefied Natural Gas Facilities on the Gulf of Mexico	15.RD.32806/TO#36435	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,947
The Fidelity of Red Snapper to Petroleum Platforms	15.RD.30951/#70414	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		41,237
Foraminiferal Communities of Bathyal and Abyssal Hydrocarbon Seeps, Northern GOM: A Taxonomic, Ecologic, and Geologic Study	15.RD.30951/#18182	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		11,237
Forecasting the Explosive Removal of Offshore Structure	15.RD.30951/#85246	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(504)
High Resolution Model of Current Topographic Interaction in the Gulf of Mexico	15.RD.30951/#18180	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		45,190
History of Offshore Oil Development in the Gulf of Mexico	15.RD.1435-01-02-CA-85169	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		60,863
Idle Iron, Scrap and Reuse in the Gulf of Mexico	15.RD.32806/TO#36184	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		32,565

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
IMPROVE Program	15.RD.FFC 98210-0-G678	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		\$5,000
Improving the Predictive Capability of 30-Seismic Surface Amplitude Data for ID	15.RD.30951/#17801	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		160,033
Incorporation of Benthic Survey Data into OBIS	15.RD.32806/TO#36185	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		8,263
Internship Program	15.RD.1448-40181-99-J-011	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		13,278
Inventory of Vascular Plants on Gulf Islands Nations	15.RD.J2115040014/H5000030400	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		31,399
IPA - Jenneke Visser	15.RD.DCN:3-LAIA-00950	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(339)
IPA - John Day	15.RD.DCN:3-LAIA-00949	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		14,672
IPA - Vijay P. Singh		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	15.RD.10-RA81-0003	23,536
LSU A&M College (Baton Rouge)	15.RD.50RA810005	18,753
Lease Office Space and Student Interns	15.RD.H5000 02 0430	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		8,624

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Lecture and Cultural Arts Series: Revolutionary Repercussions: The Impact of the Haitian Revolution on the Louisiana Purchase	15.RD.H5000030400/J7530030008	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		\$9,928
Local and Long-Range Movements, Habitat Use, and Survival of Female Mallards within the Lower Mississippi Alluvial Valley and along the Gulf Coast Chenier Plain	15.RD.LA-85/86-1	
<u>Through: Ducks Unlimited Inc. (#201814J870)</u> LSU Agricultural Center		76,839
LSU Agricultural Center		12,479
The LSU Intra-University Colloquia on Cumulative Socioeconomic Side Effects	15.RD.30951/#74301	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		35,408
Management of the Coastal Marine Institute at LSU	15.RD.30951/#16800	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		36,111
Mapping Areas of Hard Bottom and Other Important Bottom Types	15.RD.30951/#17800	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		1
National Park Service	15.RD.AAV	
<u>Direct Awards:</u> Nicholls State University		1,753
New Remote Sensing Methodologies for the Surveillance of Ocean Features	15.RD.30951/#85247	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		89,174

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Observation of Deep Water Manifestation of Loop Current Rings	15.RD.30951/#16805	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		\$105,955
Oil and Gas Involved Areas along the United States Gulf Coast	15.RD.30951/#17804	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		64,080
Patterns and Processes of Subsidence across the Mississippi River Delta Plain, Louisiana	15.RD.02ERAG0067	
<u>Direct Awards:</u> University of New Orleans		84,430
Phase 2, Ethnographic Study of Fazendeville Community	15.RD.H5000030400/J7530030007	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		831
Platform Debris Fields - Extent and Composition	15.RD.30951/#72406	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		59,750
Platform Recruited Reef Fish Phase 1: Do Platforms Provide Habitat	15.RD.30951/#18181	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		116,440
Production Induced Seafloor Subsidence in Offshore	15.RD.32806/TO#36182	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		26,879
Profitability of Offshore Petroleum Ventures and Operations: Empirical Evidence	15.RD.30951/#18176	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		19,945

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Quantify Deer Population and Develop a Hunting Management Plan for the Barataria Preserve	15.RD.H7530020014/NPS - #75312002NPZ	
<u>Direct Awards:</u> LSU Agricultural Center		\$19,531
Ship Shoal: Sand, Shrimp, and Sea Trout	15.RD.32806/TO#35161	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		27,057
Short-term Movement, Home Range, and Behavior of Red Snapper Around Petroleum	15.RD.30951/#73515	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		74,073
Simultaneous Measurements of Atmospheric Visibility	15.RD.30951/#74533	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		154,669
Social Capital and Offshore Oil Development	15.RD.32806/TO#36798	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		5,959
Spatially Explicit Model on Nutria Herbivory/Wetland Loss	15.RD.51410-2-M581A	
<u>Through: University of Maryland</u> University of Louisiana at Lafayette		3,767
Special Cultural Landscape Study: The Thomas Affleck Papers Through Gulf Coast CESU at Texas A&M	15.RD.H5000030400/J5565040016	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		11,695
Tampa Bay Pilot Project	15.RD.0035CS0012	
<u>Direct Awards:</u> University of Louisiana at Lafayette		29,478

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Total Mercury, Methylmercury, and Other Toxic Metal in Lake Pontchartrain Basin <u>Through: Research and Technology Foundation of UNO</u> <u>(#NA16FZ2719)</u> LSU A&M College (Baton Rouge)	15.RD.58534-S1	\$177,325
Variability of Deep Water Mass Properties <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	15.RD.32806/TO#36189	38,477
Wave-Bottom Interaction and Bottom Boundary Dynamic <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	15.RD.30951/#85245	61,926
Wetland Interns <u>Direct Awards:</u> University of Louisiana at Lafayette	15.RD.99CRBA0001/99HQAG0178	140,034
Total Research and Development Cluster		4,905,798
Total U.S. Department of the Interior		\$16,131,798
U.S. DEPARTMENT OF JUSTICE		
Asset Forfeiture <u>Direct Awards:</u> Department of Public Safety and Corrections - Public Safety Services	16.000	\$204,859
Juvenile Accountability Incentive Block Grants <u>Direct Awards:</u> Executive Department	16.523	3,028,045
Training Grants to Stop Abuse and Sexual Assault of Older Individuals or Individuals with Disabilities <u>Direct Awards:</u> Executive Department	16.528	225,401

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Education and Training to End Violence Against and Abuse of Women with Disabilities <u>Direct Awards:</u> Executive Department	16.529	<u>\$122,061</u>
Juvenile Justice and Delinquency Prevention - Allocation to States <u>Direct Awards:</u> Executive Department	16.540	<u>1,004,897</u>
Missing Children's Assistance <u>Direct Awards:</u> Department of Justice	16.543	<u>223,570</u>
Title V - Delinquency Prevention Program <u>Direct Awards:</u> Executive Department	16.548	<u>389,679</u>
Part E - State Challenge Activities <u>Direct Awards:</u> Executive Department	16.549	<u>116,110</u>
State Justice Statistics Program for Statistical Analysis Centers <u>Direct Awards:</u> Executive Department	16.550	<u>38,086</u>
National Criminal History Improvement Program (NCHIP) <u>Direct Awards:</u> Executive Department	16.554	<u>716,228</u>
National Institute of Justice Research, Evaluation, and Development Project Grants <u>Direct Awards:</u> Executive Department	16.560	<u>280,284</u>
Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction <u>Direct Awards:</u> Department of Public Safety and Corrections - Public Safety Services	16.564	<u>670,054</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
National Institute of Justice Domestic Anti-Terrorism Technology Development Program (Counterterrorism Research and Development) <u>Through: Ascension Parish Sheriff's Office</u> Department of Military Affairs	16.565	\$23,207
National Institute of Justice W.E.B. DuBois Fellowship Program <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	16.566	17,563
Crime Victim Assistance <u>Direct Awards:</u> Executive Department <u>Through: City of New Orleans</u> LSU Health Sciences Center (New Orleans) <u>Through: Iberia Parish Sheriff's Office</u> LSU A&M College (Baton Rouge)	16.575	5,819,428 36,092 4,878
Total Crime Victim Assistance		5,860,398
Crime Victim Compensation <u>Direct Awards:</u> Executive Department	16.576	282,808
Byrne Formula Grant Program <u>Direct Awards:</u> Executive Department	16.579	7,526,168
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	16.580	33,980
Violent Offender Incarceration and Truth in Sentencing Incentive Grants <u>Direct Awards:</u> Department of Public Safety and Corrections - Corrections Services	16.586	9,695,684

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Violence Against Women Formula Grants	16.588	
<u>Direct Awards:</u>		
Executive Department		\$2,335,345
Nicholls State University		28,758
Total Violence Against Women Formula Grants		<u>2,364,103</u>
Rural Domestic Violence and Child Victimization Enforcement Grant Program	16.589	
<u>Direct Awards:</u>		
Executive Department		<u>485,227</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	
<u>Direct Awards:</u>		
Executive Department		<u>191,434</u>
Local Law Enforcement Block Grants Program	16.592	
<u>Direct Awards:</u>		
Executive Department		<u>440,142</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	
<u>Direct Awards:</u>		
Executive Department		<u>1,048,707</u>
Corrections - Training and Staff Development	16.601	
<u>Direct Awards:</u>		
Louisiana Technical College		<u>133,122</u>
State Criminal Alien Assistance Program	16.606	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		<u>143,000</u>
Bulletproof Vest Partnership Program	16.607	
<u>Direct Awards:</u>		
Executive Department		<u>16,855</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Community Prosecution and Project Safe Neighborhoods	16.609	
<u>Direct Awards:</u>		
Executive Department		\$311,213
University of Louisiana at Lafayette		88,959
University of Louisiana at Monroe		42,124
		<hr/>
Total Community Prosecution and Project Safe Neighborhoods		442,296
		<hr/>
Public Safety Partnership and Community Policing Grants	16.710	
<u>Direct Awards:</u>		
Baton Rouge Community College		109,614
Executive Department		1,324,631
Northwestern State University		479,688
Department of Public Safety and Corrections - Public Safety Services		149,447
Southern University and A&M College (Baton Rouge)		13,183
Southern University at Shreveport-Bossier City		53,720
		<hr/>
Total Public Safety Partnership and Community Policing Grants		2,130,283
		<hr/>
Enforcing Underage Drinking Laws Program	16.727	
<u>Direct Awards:</u>		
Department of Revenue		285,401
		<hr/>
Forensic DNA Capacity Enhancement Program	16.741	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		520,390
		<hr/>
Forensic Casework DNA Backlog Reduction Program	16.743	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		173,250
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
BJA Congressionally Mandated Awards	16.2004-DD-BX-1316	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>\$197,565</u>
Bombing Incident Reporting System and the Hostage/BA	16.6968	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>8,624,042</u>
Central Gulf Coast Regional Computer Forensics Lab Project	16.2002-LP-CX-K004	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58514-S1)</u>		
University of New Orleans		<u>19,703</u>
Drug Enforcement Administration		
<u>Direct Awards:</u>		
<u>Department of Public Safety and Corrections -</u> <u>Public Safety Services:</u>		
Domestic Cannabis Eradication	16.2002-60/2004-62/2005-69	209,619
Lafayette Post of Duty Task Force	16.unknown	4,601
New Orleans Gang Task Force	16.unknown	696
New Orleans Task Force Group 10	16.unknown	9,683
New Orleans Task Force Group II	16.unknown	(354)
Organized Crime Drug Enforcement Task Force	16.SE-LAW/LAM-00-80/086/213/030H	<u>5,044</u>
Total Drug Enforcement Administration		<u>229,289</u>
E-Korps Training Program	16.17873	
<u>Through: City of Baton Rouge/Parish of East Baton Rouge</u>		
LSU A&M College (Baton Rouge)		<u>3,601</u>
Federal Bureau of Investigation		
<u>Direct Awards:</u>		
<u>Department of Public Safety and Corrections -</u> <u>Public Safety Services:</u>		
Joint Terrorism Task Force	16.unknown	929
New Orleans Gang Task Force	16.unknown	(6,137)
Northwest Louisiana Violent Crime Task Force	16.unknown	<u>(405)</u>
Total Federal Bureau of Investigation		<u>(5,613)</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
FY 2002 Domestic Preparedness Training and Technical Assistance <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	16.2002-GT-CX-K001	<u>\$436,562</u>
FY 2003 BJA Solicited Applications <u>Direct Awards:</u> University of New Orleans	16.2003-DD-BX-K010	<u>158,323</u>
FY 2003 Project Safe Neighborhoods <u>Direct Awards:</u> University of New Orleans	16.2003-GP-CX-0564	<u>29,740</u>
High in Drug Trafficking Area <u>Direct Awards:</u> Department of Justice	16.unknown	<u>2,634</u>
Law Enforcement Intelligence Linguist Access (LEILA) <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	16.6968/TO#2004-003	<u>139,873</u>
LEO - Phase X, Mod 1 <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	16.6968/TASK ORDER#2004-002	<u>167,587</u>
LEO - Phase X Task Order 2004-001 <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	16.6968/TO#2004-001	<u>803,925</u>
Managing Law Enforcement Technologies <u>Direct Awards:</u> University of New Orleans	16.98-LB-VX-K010	<u>104,724</u>
National Center for Missing and Exploited Children <u>Through: National Center for Missing and Exploited Children</u> LSU A&M College (Baton Rouge)	16.15166	<u>28,949</u>
National Governors' Association Center for Best Practices <u>Direct Awards:</u> Department of Public Safety and Corrections - Public Safety Services	16.110-150-1291	<u>5,054</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Project Safe Neighborhoods-Housing and Urban Development Demonstration Grants <u>Direct Awards:</u> University of New Orleans	16.2004-GP-CX-0583	<u>\$131,111</u>
Statewide Drug Court Enhancement Program <u>Direct Awards:</u> Supreme Court of Louisiana	16.2004DCBX0062	<u>35,172</u>
U.S. Attorney - Anti-Terrorist Task Force <u>Direct Awards:</u> Department of Public Safety and Corrections - Public Safety Services	16.unknown	<u>(710)</u>
U.S. Marshall's Office - Operation Falcon <u>Direct Awards:</u> Department of Justice	16.unknown	<u>1,386</u>
U.S. Marshall's Service <u>Direct Awards:</u> Department of Military Affairs	16.MS-88-L-0014	<u>662,383</u>
<u>Research and Development Cluster:</u>		
Children's Justice Act Partnerships for Indian Communities <u>Through: Baylor College</u> LSU Health Sciences Center (New Orleans)	16.583	6,063
Estimating Minimum Postmortem <u>Through: West Virginia University</u> LSU Health Sciences Center (New Orleans)	16.RD.04-275-LSUHSC	<u>20,975</u>
Total Research and Development Cluster		<u>27,038</u>
Total U.S. Department of Justice		<u><u>\$50,635,630</u></u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR		
Labor Force Statistics	17.002	
<u>Direct Awards:</u>		
Department of Labor		\$1,425,887
Labor Certification for Alien Workers	17.203	
<u>Direct Awards:</u>		
Department of Labor		286,796
Unemployment Insurance	17.225	
<u>Direct Awards:</u>		
Department of Labor		287,819,689
Senior Community Service Employment Program	17.235	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		1,490,980
<u>Through: The National Council on the Aging, Inc.</u>		
University of Louisiana at Monroe		590,036
Total Senior Community Service Employment Program		2,081,016
Trade Adjustment Assistance - Workers	17.245	
<u>Direct Awards:</u>		
Department of Labor		919,989
Employment and Training Administration Pilots, Demonstrations, and Research Projects	17.261	
<u>Direct Awards:</u>		
Department of Labor		139,566
WIA Incentive Grants - Section 503 Grants to States	17.267	
<u>Direct Awards:</u>		
Executive Department		1,560,070
Consultation Agreements	17.504	
<u>Direct Awards:</u>		
Department of Labor		860,169
Mine Health and Safety Education and Training	17.602	
<u>Direct Awards:</u>		
Department of Natural Resources		91,027

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
<u>Employment Service Cluster:</u>		
Employment Service	17.207	
<u>Direct Awards:</u>		
Department of Labor		\$10,661,301
Disabled Veterans' Outreach Program (DVOP)	17.801	
<u>Direct Awards:</u>		
Department of Labor		900,992
Local Veterans' Employment Representative Program	17.804	
<u>Direct Awards:</u>		
Department of Labor		933,579
Total Employment Service Cluster		<u>12,495,872</u>
<u>WIA Cluster:</u>		
WIA Adult Program	17.258	
<u>Direct Awards:</u>		
Department of Labor		24,336,301
<u>Through: Workforce Investment Board Area 81</u>		
University of Louisiana at Monroe		104,234
WIA Youth Activities	17.259	
<u>Direct Awards:</u>		
Department of Labor		19,392,679
<u>Through: City of Shreveport</u>		
Bossier Parish Community College		53,764
<u>Through: The Coordinating and Development Center</u>		
Bossier Parish Community College		73,839
<u>Through: East Baton Rouge Parish JTPA</u>		
LSU A&M College (Baton Rouge)		(180)
<u>Through: EBR Workforce Initiative Act</u>		
LSU A&M College (Baton Rouge)		419,323
<u>Through: Rapides Parish Police Jury</u>		
LSU at Alexandria		84,839
<u>Through: Tangipahoa Parish School System</u>		
LSU A&M College (Baton Rouge)		421,245
WIA Dislocated Workers	17.260	
<u>Direct Awards:</u>		
Department of Labor		39,096,927
Total WIA Cluster		<u>83,982,971</u>
Total U.S. Department of Labor		<u><u>\$391,663,052</u></u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE		
Advanced Crisis Response Team		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
India	19.708 ATA #5044	\$281,058
Kazakhstan	19.682 ATA #4751	280,721
Morocco	19.721 ATA #5066	280,304
Philippines	19.688 ATA #4750	282,965
Turkey	19.663 ATA #4748	(6,745)
Uzbekistan	19.699 ATA #4997	247,627
		1,365,930
Total Advanced Crisis Response Team		
Anti-Terrorism Assistance Program		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	19.SDSASD92CA002	550,152
Department of Public Safety and Corrections - Public Safety Services	19.S-DSASD-92-CA-001-A032	5,983,340
		5,983,340
Total Anti-Terrorism Assistance Program		
6,533,492		
Capstone Exercise		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
India	19.715 ATA #5059	29,882
Kazakhstan	19.685 ATA #4877	28,254
Morocco	19.729 ATA #5077	30,031
Philippines	19.690 ATA #4876	29,143
Uzbekistan	19.703 ATA #4999	29,881
		29,881
Total Capstone Exercise		
147,191		
Crisis Response Team Course		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Mauritania	19.731 ATA #5087	299,048
Albania	19.718 ATA #2026	300,284
Tanzania	19.707 ATA #1882	298,029
Unnamed	19.735 ATA #5267	65,650
Uzbekistan	19.696 ATA #4983	301,014
		301,014
Total Crisis Response Team Course		
1,264,025		

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Critical Incident Management		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Chad	19.678 ATA #4799	\$65,252
Course - Georgia	19.723 ATA #4767	69,072
Course - Macedonia	19.728 ATA #2958	65,030
Djibouti	19.662 ATA #1804	(3,611)
DOHA, QATAR	19.716 ATA #3303	121,921
Kazakhstan	19.686 ATA #4877	13,894
Morocco	19.705 ATA #4100	67,008
Refresher - Morocco	19.727 ATA #5077	13,608
Refresher - Philippines	19.692 ATA #4876	13,849
Refresher - Uzbekistan	19.702 ATA #4999	14,055
Riyadh, Saudi Arabi	19.693 ATA #1578	84,974
Tajikistan	19.738 ATA #5099	49,143
Training - India	19.712 ATA #5059	13,938
Training - Malaysia	19.709 ATA #4099	66,922
		655,055
Total Critical Incident Management		
Curriculum Revision of CRT and ACRT Courses	19.694 ATA #4733	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		28,199
Explosive Incident Countermeasures		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
India	19.722 ATA #5070	315,900
Mali	19.710 ATA #5050	321,039
Mauritania	19.697 ATA #3276	323,825
Philip	19.736 ATA #3008	313,728
Unamed	19.695 ATA #4733	205,247
Walk-Through	19.706 ATA #4733	73,904
		1,553,643
Total Explosive Incident Countermeasures		

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Hostage Negotiations		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Course - Algeria	19.743 ATA #4114	\$43,524
Course - Morocco	19.725 ATA #5074	45,474
Kazakhstan	19.684 ATA #4784	46,697
Philippines	19.689 ATA #4783	44,876
Training - India	19.711 ATA #5053	43,636
Uzbekistan	19.701 ATA #4998	42,436
		<hr/>
Total Hostage Negotiations		266,643
Post Blast Investigation		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Course - Azerbaijan	19.733 ATA #5089	127,254
Course - Kenya	19.724 ATA #5072	124,403
Thailand	19.704 ATA #5051	132,775
Training - Uzbekistan	19.713 ATA #4138	126,919
		<hr/>
Total Post Blast Investigation		511,351
Rural Border Operations		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Bosnia	19.683 ATA #1996	391,960
Course - Jordan	19.719 ATA #3925	411,479
Course - Tanzania	19.730 ATA #5084	239,334
Kenya	19.669 ATA #3231	154,913
Moldova/Azerbaijan	19.648 ATA #3230	171,055
		<hr/>
Total Rural Border Operations		1,368,741

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Senior Crisis Management		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Egypt	19.691 ATA #4818	\$69,734
Seminar - Bahrain	19.720 ATA #1791	65,949
Seminar - Georgia	19.700 ATA #1076	70,844
Seminar - Kuwait	19.732 ATA #5090	68,835
Seminar - OATAR	19.741 ATA #1681	67,245
Seminar - OMAN	19.726 ATA #4805	65,949
Seminar - UAE	19.679 ATA #4972	69
Training - El Salvador	19.714 ATA #4964	66,594
Yemen	19.687 ATA #2017	68,098
		<hr/>
Total Senior Crisis Management		543,317
		<hr/>
Total U.S. Department of State		\$14,237,587
		<hr/> <hr/>
U.S. DEPARTMENT OF TRANSPORTATION		
Boating Safety Financial Assistance	20.005	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<hr/> \$1,002,710
Highway Training and Education	20.215	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<hr/> 17,033
National Motor Carrier Safety	20.218	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<hr/> 2,637,975
Federal Transit Grants for University Research and Training	20.502	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		17,566
Through: South Carolina A&M University (#02447405NSTI)		
Southern University and A&M College (Baton Rouge)		<hr/> 60,146
Total Federal Transit Grants for University Research and Training		<hr/> 77,712

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
Formula Grants for Other Than Urbanized Areas	20.509	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>\$5,109,191</u>
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>1,438,926</u>
State Planning and Research	20.515	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>597,176</u>
Pipeline Safety	20.700	
<u>Direct Awards:</u>		
Department of Natural Resources		<u>693,196</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>236,500</u>
Commercial Vehicle Accident Reporting System	20.21115TND	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>368,465</u>
Fatal Reporting System	20.DTNH22-92-Y-07034	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>52,036</u>
Web Based Research Accessing USDOT Central Region Drydock Project Files Via the Internet	20.DTMA3P02060	
<u>Direct Awards:</u>		
University of New Orleans		<u>10,000</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Federal Transit Cluster:</u>		
Federal Transit - Capital Investment Grants	20.500	
<u>Direct Awards:</u>		
Department of Transportation and Development		\$1,110,504
Federal Transit - Formula Grants	20.507	
<u>Direct Awards:</u>		
Department of Transportation and Development		1,618,560
Total Federal Transit Cluster		2,729,064
<u>Highway Planning and Construction Cluster:</u>		
Highway Planning and Construction	20.205	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,500
Department of Transportation and Development		495,217,314
Total Highway Planning and Construction Cluster		495,221,814
<u>Highway Safety Cluster:</u>		
State and Community Highway Safety	20.600	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		53,878
Department of Public Safety and Corrections - Public Safety Services		2,186,245
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		530,148
Occupant Protection	20.602	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		386,729
Federal Highway Safety Data Improvements Incentive Grants	20.603	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		30,268

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Highway Safety Cluster:</u> (Cont.)		
Safety Incentive Grants for Use of Seatbelts	20.604	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$995,634
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	20.605	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		6,836,528
Total Highway Safety Cluster		<u>11,019,430</u>
<u>Research and Development Cluster:</u>		
Development of an Adaptive Damper for Cable Vibration <u>Through: National Academy of Sciences</u> LSU A&M College (Baton Rouge)	20.RD.NCHRP-92	26,238
Load Distribution and Performance Fiber Reinforcement <u>Through: Kansas Department of Transportation</u> LSU A&M College (Baton Rouge)	20.RD.C1406	10,199
Total Research and Development Cluster		<u>36,437</u>
Total U.S. Department of Transportation		<u>\$521,247,665</u>
U.S. DEPARTMENT OF THE TREASURY		
Asset Forfeiture	21.000	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$79,930
Low-Income Taxpayer Clinics	21.008	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		70,775
Total U.S. Department of the Treasury		<u>\$150,705</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. POSTAL SERVICE		
U.S. Postal Service - Fixed Price Contract	22.216565-89-P-0444	
<u>Direct Awards:</u>		
Nicholls State University		\$6,000
Total U.S. Postal Service		\$6,000
OFFICE OF PERSONNEL MANAGEMENT		
<u>Research and Development Cluster:</u>		
Intergovernmental Personnel Act (IPA) Mobility Program	27.011	
<u>Through: Overton Brooks VA Medical Center (#E01-2097R)</u>		
Louisiana Tech University		\$7,651
Total Research and Development Cluster		7,651
Total Office of Personnel Management		\$7,651
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		
Employment Discrimination - State and Local Fair	30.002	
Employment Practices Agency Contracts		
<u>Direct Awards:</u>		
Executive Department		\$39,731
Total Equal Employment Opportunity Commission		\$39,731
GENERAL SERVICES ADMINISTRATION		
Donation of Federal Surplus Personal Property	39.003	
<u>Direct Awards:</u>		
Executive Department		\$1,931,934
Total General Services Administration		\$1,931,934

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
Aerospace Education Services Program	43.001	
<u>Direct Awards:</u>		
Southern University at New Orleans		\$4,643
<u>Through: Iowa State University (#422-25-01)</u>		
Southern University and A&M College (Baton Rouge)		651
		<hr/>
Total Aerospace Education Services Program		5,294
		<hr/>
Technology Transfer	43.002	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		194,384
<u>Through: National Action Council (#NGT5-90015)</u>		
Southern University and A&M College (Baton Rouge)		10,974
<u>Through: Shaw Environmental, Inc. (#PO 202190)</u>		
Southern University and A&M College (Baton Rouge)		45
<u>Through: Tennessee State University</u>		
Southern University and A&M College (Baton Rouge)		10,874
<u>Through: Tulane University (#TUL1460203)</u>		
Southern University and A&M College (Baton Rouge)		40,343
<u>Through: United Negro College Fund</u>		
Southern University and A&M College (Baton Rouge)		61,721
		<hr/>
Total Technology Transfer		318,341
		<hr/>
Adapting and Validating Precision Technologies for Cotton Production in the Mid-Southern United States	43.NCC13-02003	
<u>Direct Awards:</u>		
LSU Agricultural Center		59,829
		<hr/>
Computer Tomography: A Potential Technology to Understand Friction Properties	43.NNM04AA08H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		18,000
		<hr/>
High Performance Polymers	43.NCC3-1044	
<u>Through: Clark Atlanta University</u>		
Grambling State University		110,501
		<hr/>
Informal Continuing Education in Space Science	43.HST-ED-90269.01-A	
<u>Through: Space Telescope Science Institute</u>		
LSU A&M College (Baton Rouge)		10,785
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
LASPACE: First Robotics Teams in Louisiana	43.NGT5-40115	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$50,000
Louisiana Space Grant Consortium	43.NNG05GH22H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,667
NASA Stennis Space Center - State of Louisiana Technology	43.NNS04AB04P	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		63,090
Southeast Regional Technology Transfer Center (SERTTC) Grant Program	43.N-20-633-S8	
<u>Through: Georgia Institute of Technology</u>		
LSU A&M College (Baton Rouge)		35,743
<u>Research and Development Cluster:</u>		
Aerospace Education Services Program	43.001	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		644,511
Technology Transfer	43.002	
<u>Direct Awards:</u>		
Louisiana Tech University		45,025
Southern University and A&M College (Baton Rouge)		1,049,618
<u>Through: Western Michigan University</u>		
LSU A&M College (Baton Rouge)		2,089
Adapting and Validating Precision Technologies for Cotton Production in the Mid-Southern United States	43.RD.NCC13-02003	
<u>Direct Awards:</u>		
LSU Agricultural Center		203,637
Advanced Light Weight Magnet Program	43.RD.NAG8-1731	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		8,473
The Advanced Thin Ionization Calorimeter	43.RD.NNG04WC12G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		337,163

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Advanced Thin Ionization Calorimeter Balloon Experiment	43.RD.NAG5-5306	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(\$9,087)
Analysis of the Gravisensing System in Chara	43.RD.NAG-2-1423	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		33,916
Application of Physical and Biological Techniques in the Study of the Gravisensing and Response System of Plants	43.RD.NAG10-0190	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		104,166
Application of Remote Sensing to Assess the Impact of Short-Term Climate Variations	43.RD.G065236	
<u>Through: Board of Regents of University of Wisconsin</u>		
LSU A&M College (Baton Rouge)		2
Causes of Deforestation in the State of Veracruz Mexico	43.RD.NGT13-52759	
<u>Direct Awards:</u>		
University of New Orleans		21,000
Collaborative: Rotation Periods and Opposition Surges of Small Icy Bodies	43.RD.NAG5-13533	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		11,586
Collisionally Excited Wind Lines in R Coronae Borealis Stars	43.RD.NNG04GC71G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		26,608
Computed Tomography: A Potential Technology to Understand Friction Properties	43.RD.NGT8-52919	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,927
Computer Tomography: A Potential Technology to Understand Friction Properties	43.RD.NNM04AA08H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,000

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Determination of Functional Human Strength	43.RD.NNJ05HD43G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$6,712
Development of Algorithms for Generation of Digital Elevation Models (DEM) from LIDAR Data	43.RD.NNS05AA28C	
<u>Through: Diamond Data Systems, Inc.</u>		
University of New Orleans		13,616
Development of a CFD Model	43.RD.NNC05GA35G	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		7,176
Development of Procedures for Intensive Stand - Level Inventories	43.RD.332527-080100-027000	
<u>Through: Mississippi State University</u>		
LSU Agricultural Center		1,529
Development of a Protocol for Sterilizing Mineral Samples Returned to Earth	43.RD.NAG2-1460	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(4,004)
Device: Sweat Stick Volume Meter	43.RD.9930-234	
<u>Through: Universities Space Research Association</u>		
LSU A&M College (Baton Rouge)		30,000
The Effects of Microgravity on Protein-Ligand	43.RD.NAG2-1511	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		59,693
The Evolution of Dust in Star Formation: From Interstellar Clouds to Circumstellar Disks	43.RD.NNG04GK74G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,997

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
An Experimental and Numerical Study of Combustion Stabilities in Rocket Motors	43.RD.NGT13-52762	
<u>Direct Awards:</u> University of New Orleans		\$7,500
Exploring Interstellar Krypton Abundance Variation <u>Through: Space Telescope Science Institute</u> LSU A&M College (Baton Rouge)	43.RD.HST-GO-09855.01-A	67,521
Extragalactic Interstellar Dust <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NAG5-7933	7,275
Factors Affecting the Early Life History of Fishes in Lake Pontchartrain, Louisiana <u>Direct Awards:</u> University of New Orleans	43.RD.NGT13-52749	660
Failure Analysis of Embrittled Friction Stir Welds <u>Through: University of New Orleans Research and Technology Foundation (#NCC8-233)</u> LSU A&M College (Baton Rouge)	43.RD.58404-S15	86,061
FUV Extinction: Unique Insights into Nature and the Role of Small Dust Grains <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NAG5-13033	32,608
GSRP: A Study of Cryogenic Flow Induced Vibrations with Dynamic Pressure Variations in Sensor Channels and Their Effects on Related Piping <u>Direct Awards:</u> University of New Orleans	43.RD.NNS04AB81H	10,592
Integration of Updated Anthropometry/Biomechanics <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNJ04HB24G	7,900
Intergovernmental Personnel Act Agreement <u>Direct Awards:</u> University of New Orleans	43.RD.unknown	228,583

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Louisiana Space Grant College and Fellowship Program	43.RD.NGT5-40115	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$384,107
Louisiana Space Grant Consortium	43.RD.NNG05GH22H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		16,843
Mechanics of Granular Materials (MGM-III) Project	43.RD.NAS8-01042	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		50,562
Merging JSC Elger with Baseline Elger	43.RD.NNH04HG06P	
<u>Direct Awards:</u>		
Louisiana Tech University		24,900
Moving Beyond the Standard Paradigm: The Importance of Interstellar Dust	43.RD.NAG5-9203	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		42,354
Multiscale Simulations of Protein Nanotubes	43.RD.NCC2-5440	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		58
Nanoparticle Delivery of Repair Enzymes for Radiation Protection/DNA Repair	43.RD.NAS2-02059	
<u>Through: University of Texas Medical Branch (#02-031)</u>		
Louisiana Tech University		79,478
NASA: Microgravity Effect on Transvascular Transport and VASC	43.RD.NNC04GB41G	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		46,646
National Center for Advanced Manufacturing - LA Partnership	43.RD.NCC8-223	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58404-FSW/3-S2)</u>		
University of New Orleans		568,667

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
National Data Buoy Center Enterprise Wide Response <u>Through: University of Southern Mississippi</u> <u>(#NAS13-03032)</u> LSU A&M College (Baton Rouge)	43.RD.USM-GR02219-01	\$25,841
Numerical Modeling of Gravitational Wave Sources <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NAG5-13430	57,426
Pico De Orizaba - Insights into the Limits of Life and Implications for the Terraformation of Mars <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNA04CK72H	11,079
Probing the Accretion Geometry of a Quiescent Black Hole <u>Through: Smithsonian Astrophysical Observatory</u> LSU A&M College (Baton Rouge)	43.RD.G03-4044B	8,329
Scalable Algorithms for High-End Parallel and Distributed Computing <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNA05CP84A	50,994
Scalable Algorithms on the Information Power Grid <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NCC2-5484	11,465
The Shadow Echoes of the Unique R Coronae Borealis <u>Through: Space Telescope Science Institute</u> <u>(#NAS5-26555)</u> LSU A&M College (Baton Rouge)	43.RD.HST-GO-10267.01-A	760
Spatial and Temporal Analysis of Gravitropism in Chara Rhizoids <u>Direct Awards:</u> University of Louisiana at Lafayette	43.RD.NNA04CK48G	61,721
Studies on the Microbial Communities Associated with Extreme Environment <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NCC2-5528	63,005

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Using IR Emissions to Constrain the Role of Dust in Galaxies	43.RD.NAG5-9709	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$1,566
A Wide-Field High-Resolution Hard X-Ray/Gamma Ray	43.RD.NAG5-5323	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(5,032)
World Deltas: A Baseline and Changes	43.RD.NAG5-9245	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(99)
		<hr/>
Total Research and Development Cluster		4,553,723
		<hr/>
Total National Aeronautics and Space Administration		\$5,231,973
		<hr/> <hr/>
NATIONAL ENDOWMENT FOR THE ARTS		
Promotion of the Arts - Grants to Organizations and Individuals	45.024	
<u>Direct Awards:</u>		
University of New Orleans		\$120,625
		<hr/>
Promotion of the Arts - Partnership Agreements	45.025	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		8,038
		<hr/>
Promotion of the Arts - Leadership Initiatives	45.026	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		621,935
		<hr/>
Deep South Festival of Writers	45.unknown	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		3,255
		<hr/>
Southern Crossroads' "Samarkand" Featuring Nobel Laureate Wolf Soyinka	45.05-02-17-34	
<u>Through: Arts Council of Greater Baton Rouge</u>		
LSU A&M College (Baton Rouge)		9,285
		<hr/>

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE ARTS (CONT.)		
Technical Assistance - AAM Annual Conference <u>Through: Arts Council of Greater Baton Rouge</u> LSU A&M College (Baton Rouge)	45.05-02-17-07	\$1,311
Total National Endowment for the Arts		\$764,449
NATIONAL ENDOWMENT FOR THE HUMANITIES		
Promotion of the Humanities - Federal/State Partnership <u>Through: Louisiana Endowment for the Humanities</u> LSU A&M College (Baton Rouge) LSU at Eunice LSU in Shreveport University of Louisiana at Monroe	45.129	\$26,963 10,000 4,267 26,900
Total Promotion of the Humanities - Federal/State Partnership		68,130
Promotion of the Humanities - Public Programs <u>Direct Awards:</u> Nicholls State University	45.164	340
Preserving the Louisiana Supreme Court Archives <u>Direct Awards:</u> University of New Orleans	45.PA-51136-05	4,730
Promotion of the Arts - Leadership Initiatives <u>Direct Awards:</u> Southeastern Louisiana University	45.04-5200-3147	3,432
<u>Research and Development Cluster:</u> Promotion of the Humanities - Division of Preservation and Access <u>Through: Indiana University (#PA-24087-02)</u> LSU A&M College (Baton Rouge) <u>Through: Indiana University (#10308-0032)</u> University of Louisiana at Lafayette	45.149	10,795 16,866

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE HUMANITIES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development	45.162	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(\$406)
William Beecher: A Newly Discover Outsider Artist	45.RD.04-02-17-30	
<u>Through: Arts Council of Greater Baton Rouge</u>		
LSU A&M College (Baton Rouge)		1,111
Total Research and Development Cluster		28,366
Total National Endowment for the Humanities		\$104,998
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
State Library Program	45.310	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		\$2,933,182
National Leadership Grants	45.312	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		59,917
Total Institute of Museum and Library Services		\$2,993,099
NATIONAL SCIENCE FOUNDATION		
Engineering Grants	47.041	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$110,422
Northwestern State University		244,490
Total Engineering Grants		354,912

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
Mathematical and Physical Sciences	47.049	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$430,610
Northwestern State University		915
Southern University and A&M College (Baton Rouge)		110,269
		<hr/>
Total Mathematical and Physical Sciences		541,794
		<hr/>
Geosciences	47.050	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		61,054
		<hr/>
Biological Sciences	47.074	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		22,229
		<hr/>
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		15,016
		<hr/>
Education and Human Resources	47.076	
<u>Direct Awards:</u>		
Grambling State University		58,268
LSU A&M College (Baton Rouge)		1,172,806
LSU in Shreveport		141,069
Southern University and A&M College (Baton Rouge)		676,566
University of Louisiana at Monroe		468,749
<u>Through: Michigan Technological University (#021019Z)</u>		
Southern University and A&M College (Baton Rouge)		244,180
<u>Through: Tulane University (#TUL-144-02/03)</u>		
Southern University at New Orleans		22,331
		<hr/>
Total Education and Human Resources		2,783,969
		<hr/>
Polar Programs	47.078	
<u>Through: University of Wisconsin</u>		
Southern University and A&M College (Baton Rouge)		103,639
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u>		
Engineering Grants	47.041	
<u>Direct Awards:</u>		
LSU Agricultural Center		(\$112)
LSU A&M College (Baton Rouge)		1,523,004
Louisiana Tech University		627,548
Southern University and A&M College (Baton Rouge)		4,500
University of New Orleans		7,251
<u>Through: University of Central Florida (#ECS-010 3587)</u>		
University of New Orleans		27,465
Mathematical and Physical Sciences	47.049	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,739,867
Louisiana Tech University		317,484
Southeastern Louisiana University		31,688
Southern University and A&M College (Baton Rouge)		205,626
University of New Orleans		688,343
<u>Through: Ohio State University (#CHE-0121676)</u>		
LSU A&M College (Baton Rouge)		68,257
<u>Through: Pennsylvania State University (#PHY-0090091)</u>		
LSU A&M College (Baton Rouge)		(11)
<u>Through: University of California - San Diego</u>		
LSU A&M College (Baton Rouge)		11,201
Geosciences	47.050	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,157,453
Louisiana Universities Marine Consortium		472,464
Southeastern Louisiana University		39,711
University of Louisiana at Lafayette		12,027
University of New Orleans		330,343
<u>Through: University of Southern Mississippi (#GR01390B10)</u>		
Louisiana Universities Marine Consortium		62,574
<u>Through: Texas A&M University (#USSSP-394)</u>		
University of Louisiana at Lafayette		2,750

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Computer and Information Science and Engineering	47.070	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$641,937
Southern University and A&M College (Baton Rouge)		38,774
Southern University at New Orleans		574,266
University of Louisiana at Lafayette		71,863
University of New Orleans		198,927
<u>Through: University of Kentucky Research Foundation</u>		
LSU A&M College (Baton Rouge)		100,765
Biological Sciences	47.074	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,169,147
LSU Health Sciences Center (New Orleans)		24,419
LSU Health Sciences Center (Shreveport)		131,372
Nicholls State University		15,844
Pennington Biomedical Research Center		77,461
Southeastern Louisiana University		38,254
University of Louisiana at Lafayette		58,537
University of Louisiana at Monroe		14,926
University of New Orleans		360,569
<u>Through: Marine Biological Laboratory (#DEB0213767)</u>		
LSU A&M College (Baton Rouge)		20,898
<u>Through: Texas A&M Research Foundation (#DBI-0421815)</u>		
University of New Orleans		11,685
<u>Through: Tulane University, Health Sciences Center (#EF-0412136)</u>		
University of New Orleans		37,987
<u>Through: University of California (#DBI-0198161)</u>		
LSU A&M College (Baton Rouge)		243
<u>Through: University of Florida (#DBI-0445712)</u>		
LSU A&M College (Baton Rouge)		701
<u>Through: University of Kansas Center for Research, Inc. (#DBI-0132303)</u>		
LSU A&M College (Baton Rouge)		18,681
<u>Through: University of Miami (#667707)</u>		
University of New Orleans		45,454

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$24,708
LSU A&M College (Baton Rouge)		605,614
Louisiana Tech University		9,479
University of New Orleans		14,403
Education and Human Resources	47.076	
<u>Direct Awards:</u>		
Board of Regents of Higher Education		4,032,123
LSU A&M College (Baton Rouge)		142,272
Louisiana Tech University		1,019,121
Southern University and A&M College (Baton Rouge)		131,511
<u>Through: Math Association of America</u>		
University of Louisiana at Lafayette		13,448
<u>Through: The Ohio State University Research Foundation</u>		
LSU Agricultural Center		815
<u>Through: University of Oregon</u>		
Louisiana Universities Marine Consortium		11,579
Polar Programs	47.078	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		155,476
Architectural Support for Scalable High-Speed Routers	47.RD.CCR-0105529	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		24,602
Coastal Oligotrophic Ecosystems Research, The Coastal Everglades	47.RD.205000519-03	
<u>Through: Florida International University (#DEB-9910514)</u>		
LSU A&M College (Baton Rouge)		41,488
Coercion and Reconciliation in a Socially Monogamous Species	47.RD.IBN-0205804	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		314

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Collaborative Research: Nonlinear Nonlocal First Order Hyperbolic Problems <u>Direct Awards:</u> University of Louisiana at Lafayette	47.RD.DMS-0211412	\$17,348
Constraints of the Genesis of Continental Crust Via Arc Magmatism <u>Through: Woods Hole Oceanographic Institution (#81089900)</u> University of New Orleans	47.RD.EAR-9910899	7,674
An Educational Strategic Plan for the George E. Brown Network for the George E. Brown Network for Earthquake Engineering Simulation <u>Through: NEES Consortium, Inc.</u> LSU A&M College (Baton Rouge)	47.RD.SUBCONTRACT #3	8,662
Functional Mechanisms of Control in the Bivalve Pump <u>Through: University of Connecticut (#523494)</u> University of Louisiana at Lafayette	47.RD.523494	3,276
Intergovernmental Personnel Act Agreement <u>Direct Awards:</u> University of New Orleans	47.RD.unknown	67,596
Intergovernmental Personnel Act for Fahmida Chowdhury <u>Direct Awards:</u> University of Louisiana at Lafayette	47.RD.DGE-0520443	29,183
IPA Agreement for Roy Goodrich <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	47.RD.DMR-0503948	100,084
IPA - Roger Seals <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	47.RD.DUE-0341750	172,491

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
A Molecular Approach to Larval Ecology	47.RD.OCE-0326383	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$60,999
Nonlinear Nonlocal First Order Hyperbolic Problems in Population Models	47.RD.DMS-0311969	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		73,092
PEET: Monographic Research and Phylogenetic Investigations of the Ceramiales	47.RD.DEB-0328491	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		133,397
Salinity, Florivory, and the Evolutionary Ecology of Iris Hexagona	47.RD.IBN-0124901	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		64,409
A Survey of the Deep Bank Marine Macroalgae and Macrocrustaceans	47.RD.DEB-0315995	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		206,444
U.S. - Egypt Cooperative Research: A Low Cost Video and Image Compression Framework	47.RD.INT-0211620	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		9,545
Total Research and Development Cluster		<u>22,163,296</u>
Total National Science Foundation		<u><u>\$26,045,909</u></u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
SMALL BUSINESS ADMINISTRATION		
Small Business Development Center <u>Through: Science and Engineering Alliance (#SEA/EPA0015)</u> Southern University and A&M College (Baton Rouge)	59.037	<u>\$10,410</u>
Small Business Administration Fast Program <u>Direct Awards:</u> LSU A&M College (Baton Rouge) LSU A&M College (Baton Rouge)	59.SBAHQ-01-R0021 59.SBAHQ-02-R0026	(288) <u>(1,257)</u>
Total Small Business Administration Fast Program		<u>(1,545)</u>
Federal and State Technology Transfer Partnership (FAST) <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	59.SBAHQ-04-R-0016	<u>43,134</u>
<u>Research and Development Cluster:</u> Small Business Development Center <u>Direct Awards:</u> University of Louisiana at Monroe	59.037	<u>1,456,536</u>
Total Research and Development Cluster		<u>1,456,536</u>
Total Small Business Administration		<u><u>\$1,508,535</u></u>
U.S. DEPARTMENT OF VETERANS AFFAIRS		
Grants to States for Construction of State Home Facilities <u>Direct Awards:</u> Department of Veterans Affairs	64.005	<u>\$1,214,289</u>
Veterans State Nursing Home Care <u>Direct Awards:</u> Department of Veterans Affairs	64.015	<u>6,274,748</u>
IPA - VAMC - Chicago <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	64.unknown	<u>42,051</u>
Reimbursement Contract <u>Direct Awards:</u> Department of Veterans Affairs	64.V101 (223B)	<u>160,822</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)		
VA - Disbursement Agreement - Fellow Stipends <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	64.unknown	<u>\$585,458</u>
VA - Disbursement Agreement - House Staff Stipends <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	64.unknown	<u>1,170,765</u>
VA - Family Medicine - Teaching Agreement - Alexandria <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	64.V502P-2280	<u>57,211</u>
VA - Neurosurgery, IPA <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	64.V667P-1615	<u>121,604</u>
VAMC Animal Caretaker Agreement <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	64.V667P-1553	<u>209</u>
VA - Orthopedic IPA <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	64.unknown	<u>187,750</u>
<u>Research and Development Cluster:</u> Provide Services of One Employee as Research Assistant <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	64.RD.V573P-6139	12,857
Study the Role of Tumor Necrosis Factor in Rats <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	64.RD.C05-81-300	<u>24,772</u>
Total Research and Development Cluster		<u>37,629</u>
Total U.S. Department of Veterans Affairs		<u><u>\$9,852,536</u></u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY		
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	
<u>Direct Awards:</u>		
Office of Public Health		\$30,000
State Public Water System Supervision	66.432	
<u>Direct Awards:</u>		
Office of Public Health		1,390,800
State Underground Water Source Protection	66.433	
<u>Direct Awards:</u>		
Department of Natural Resources		404,316
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	
<u>Direct Awards:</u>		
Department of Natural Resources		26,634
Water Quality Management Planning	66.454	
<u>Direct Awards:</u>		
Department of Environmental Quality		29,472
Capitalization Grants for Clean Water State Revolving Funds	66.458	
<u>Direct Awards:</u>		
Department of Environmental Quality		14,560,745
Nonpoint Source Implementation Grants	66.460	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		637,017
Department of Environmental Quality		2,960,976
Total Nonpoint Source Implementation Grants		3,597,993
Regional Wetland Program Development Grants	66.461	
<u>Direct Awards:</u>		
Executive Department		108,564
Department of Natural Resources		193,109
Total Regional Wetland Program Development Grants		301,673

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Capitalization Grants for Drinking Water State Revolving Funds	66.468	
<u>Direct Awards:</u>		
Office of Public Health		\$7,654,402
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	66.471	
<u>Direct Awards:</u>		
Office of Public Health		323,870
Beach Monitoring and Notification Program Implementation Grants	66.472	
<u>Direct Awards:</u>		
Office of Public Health		166,372
Water Protection Grants to the States	66.474	
<u>Direct Awards:</u>		
Office of Public Health		125,884
Environmental Protection - Consolidated Research	66.500	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		64,759
Performance Partnership Grants	66.605	
<u>Direct Awards:</u>		
Department of Environmental Quality		10,302,958
Surveys, Studies, Investigations and Special Purpose Grants	66.606	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		68,800
Department of Environmental Quality		573,601
LSU A&M College (Baton Rouge)		45,128
Department of Natural Resources		13,048,574
Total Surveys, Studies, Investigations and Special Purpose Grants		13,736,103
Training and Fellowships for the Environmental Protection Agency	66.607	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,724

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	
<u>Direct Awards:</u>		
Office of Public Health		<u>\$28,128</u>
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		627,630
LSU Agricultural Center		<u>55,775</u>
Total Consolidated Pesticide Enforcement Cooperative Agreements		<u>683,405</u>
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>144,892</u>
Multi-Media Capacity Building Grants for States and Tribes	66.709	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>6,097</u>
Hazardous Waste Management State Program Support	66.801	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>6,167</u>
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	66.802	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>173,529</u>
Leaking Underground Storage Tank Trust Fund Program	66.805	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>787,601</u>
Solid Waste Management Assistance Grants	66.808	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>5,877</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
State and Tribal Response Program Grants	66.817	
<u>Direct Awards:</u>		
Department of Environmental Quality		\$180,956
Environmental Education Grants	66.951	
<u>Direct Awards:</u>		
LSU in Shreveport		7,090
<u>Research and Development Cluster:</u>		
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	
<u>Direct Awards:</u>		
University of New Orleans		35,097
National Estuary Program	66.456	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		485,950
Water Quality Cooperative Agreements	66.463	
<u>Direct Awards:</u>		
LSU Agricultural Center		16,507
Wastewater Operator Training Grant Program (Technical Assistance)	66.467	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		14,375
Gulf of Mexico Program	66.475	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		13,434
Environmental Protection - Consolidated Research	66.500	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		129,522
LSU A&M College (Baton Rouge)		743,911
McNeese State University		353,478
Southeastern Louisiana University		812,169
University of New Orleans		192,177
<u>Through: Texas A&M University (#69372)</u>		
University of Louisiana at Lafayette		80,587

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Science to Achieve Results (STAR) Research Program	66.509	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$1,370
LSU A&M College (Baton Rouge)		45,370
University of New Orleans		3,671
<u>Through: University of Texas at Austin (#UTA02-358-47)</u>		
LSU A&M College (Baton Rouge)		95,598
Southeastern Louisiana University		31,399
Office of Research and Development Consolidated Research/Training	66.511	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		9,582
<u>Through: Lamar University (#CR-831276-01-0)</u>		
LSU A&M College (Baton Rouge)		4,881
Environmental Justice Small Grant Program	66.604	
<u>Direct Awards:</u>		
McNeese State University		10,081
Training and Fellowships for the Environmental Protection Agency	66.607	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,965
Surveys, Studies, Investigations, Training Demonstrations, and Educational Outreach	66.716	
<u>Direct Awards:</u>		
LSU Agricultural Center		26,990
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	66.802	
<u>Through: Florida Dept. of Environmental Protection (#HW516)</u>		
University of New Orleans		11,360
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.814	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		97,839

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Environmental Education and Training Program	66.950	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$12,758
Evaluating the Non-Point Source Pollution and the Role of the Urban Forest	66.RD.13433	
<u>Through: Baton Rouge Green Association, Inc.</u>		
LSU A&M College (Baton Rouge)		27,984
Restoration of 100 Square Miles of Shellfish Habitat in Lake Pontchartrain	66.RD.MX-97485203	
<u>Direct Awards:</u>		
University of New Orleans		59,617
Workshop on Large Scale Restoration Using Pipeline Convoyance of Dredged Material	66.RD.X7-97661601	
<u>Direct Awards:</u>		
University of New Orleans		23,724
Total Research and Development Cluster		3,342,396
Total Environmental Protection Agency		\$58,094,843
U.S. DEPARTMENT OF ENERGY		
State Energy Program	81.041	
<u>Direct Awards:</u>		
Department of Natural Resources		\$1,297,493
Conservation Research and Development	81.086	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		89,524
<u>Through: Howard University (#DEAC0584OR)</u>		
Southern University and A&M College (Baton Rouge)		83,608
<u>Through: Oak Ridge (#97-141.93)</u>		
Southern University and A&M College (Baton Rouge)		2,248
Total Conservation Research and Development		175,380

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
National Industrial Competitiveness through Energy, Environment, and Economics	81.105	
<u>Direct Awards:</u>		
Department of Natural Resources		\$180,298
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106	
<u>Through: Southern States Energy Board (#DE-FC04-93AL82966)</u>		
Department of Environmental Quality		13,851
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	
<u>Direct Awards:</u>		
Department of Natural Resources		11,629
<u>Through: Midwest Research Institute (#ACQ 43362301)</u>		
Southern University and A&M College (Baton Rouge)		34,039
Total Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		45,668
State Energy Program Special Projects	81.119	
<u>Direct Awards:</u>		
Department of Natural Resources		131,693
<u>Petroleum Violation Escrow Funds:</u>		
<u>Direct Awards:</u>		
<u>Department of Natural Resources:</u>		
Exxon	81.E2029	4,835,360
OHA	81.OHA2030	112,585
Stripper Well	81.SW2027	204,890
Warner	81.W2031	69,623
Total Petroleum Violation Escrow Funds		5,222,458

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster:</u>		
Office of Science Financial Assistance Program	81.049	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		\$38,141
LSU A&M College (Baton Rouge)		1,543,713
Louisiana Tech University		814,172
Southeastern Louisiana University		16,068
University of Louisiana at Lafayette		577,200
<u>Through: Oak Ridge National Lab (#4000013558)</u>		
Louisiana Tech University		16,145
Fossil Energy Research and Development	81.089	
<u>Direct Awards:</u>		
Grambling State University		40,329
LSU A&M College (Baton Rouge)		26
<u>Through: Clemson University Research Foundation</u>		
<u>(#DE-FC26-02NT41431)</u>		
LSU A&M College (Baton Rouge)		38,679
<u>Through: University of Alabama (#DE-FC26-03NT15395)</u>		
LSU A&M College (Baton Rouge)		78,054
<u>Through: University of Texas at Austin (#FG26-03NT41980)</u>		
LSU A&M College (Baton Rouge)		8,938
Defense Nuclear Nonproliferation Research	81.113	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		84,105
Louisiana Tech University		108,052
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	
<u>Direct Awards:</u>		
Nicholls State University		541,570
Assist with Computational Electromagnetics	81.RD.321198	
<u>Through: Sandia National Laboratories (#321198)</u>		
Louisiana Tech University		10,698
Beam Tests Experiment at KEK	81.RD.D9291ER40679/2003-1163	
<u>Through: University of California</u>		
LSU A&M College (Baton Rouge)		34,478

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Cancer Early Detection and Prevention Activities	81.RD.DE-FG02-03ER63615	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$136,903
Control of Transport Dynamics in Overly Networks	81.RD.4000019235	
<u>Through: UT-Battelle, LLC</u>		
LSU A&M College (Baton Rouge)		41,035
Design Upgrade to the Moeller Polarimeter	81.RD.04-P1532	
<u>Through: SURA (#04-P1532)</u>		
Louisiana Tech University		7,110
Development and Optimization of GAGD Process for Improved Light Oil Recovery	81.RD.DE-FC26-02NT15323	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		193,182
Improved Biorefinery for the Production of Ethanol, Chemicals, Animal Feed, and Biomaterials from Sugar Cane	81.RD.DE-FG36-04GO14236	
<u>Direct Awards:</u>		
LSU Agricultural Center		565,015
Industrial Assessment Center Program	81.RD.DE-FC02-02GO12076	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		228,452
IPA - Richard Imlay	81.RD.01-03ER41285.000	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		150,773
Performance Modeling for Explosively Actuated Valves	81.RD.15238-001-05	
<u>Through: The Regents of the University of California - Los Alamos National Laboratory (#W-7405-ENG-36)</u>		
LSU A&M College (Baton Rouge)		10,409
Petroleum Technology Transfer Council	81.RD.0495	
<u>Through: Petroleum Technology Transfer Council</u>		
LSU A&M College (Baton Rouge)		120,496

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Pierre Auger Project	81.RD.P.O. 552445	
<u>Through: Universities Research Association</u>		
LSU A&M College (Baton Rouge)		(\$792)
Small Business Technology Transfer	81.RD.DEFG0203ER86172	
<u>Through: Mecom, Inc.</u>		
Southeastern Louisiana University		26,167
Sugar-Based Ethanol Biorefinery: Ethanol, Subbincic Acid and By-product Production	81.RD.DE-FG36-05GO85007	
<u>Direct Awards:</u>		
LSU Agricultural Center		15,076
		<hr/>
Total Research and Development Cluster		5,444,194
		<hr/>
Total U.S. Department of Energy		\$12,511,035
		<hr/> <hr/>
U.S. DEPARTMENT OF EDUCATION		
Adult Education - State Grant Program	84.002	
<u>Direct Awards:</u>		
Department of Education		\$9,566,873
		<hr/>
Title 1 Grants to Local Educational Agencies	84.010	
<u>Direct Awards:</u>		
Department of Education		248,648,260
		<hr/>
Migrant Education - State Grant Program	84.011	
<u>Direct Awards:</u>		
Department of Education		2,439,864
		<hr/>
Title 1 Program for Neglected and Delinquent Children	84.013	
<u>Direct Awards:</u>		
Department of Education		1,047,636
		<hr/>
Undergraduate International Studies and Foreign Language Programs	84.016	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(69)
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Higher Education - Institutional Aid	84.031	
<u>Direct Awards:</u>		
Delgado Community College		\$44,679
Grambling State University		2,916,354
Louisiana Technical College		126,064
Southern University and A&M College (Baton Rouge)		5,595,028
Southern University at New Orleans		3,234,881
Southern University at Shreveport-Bossier City		2,630,240
University of Louisiana at Monroe		179,213
		<hr/>
Total Higher Education - Institutional Aid		14,726,459
		<hr/>
Federal Family Education Loans	84.032	
<u>Direct Awards:</u>		
Office of Student Financial Assistance		36,187,838
		<hr/>
Vocational Education - Basic Grants to States	84.048	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System		21,489,787
		<hr/>
Leveraging Educational Assistance Partnership	84.069	
<u>Direct Awards:</u>		
Office of Student Financial Assistance		460,654
		<hr/>
Fund for the Improvement of Postsecondary Education	84.116	
<u>Direct Awards:</u>		
Grambling State University		71,535
LSU A&M College (Baton Rouge)		56,707
Nicholls State University		457,654
Northwestern State University		133,711
Paul M. Hebert Law Center		201,364
Southeastern Louisiana University		268,911
Southern University and A&M College (Baton Rouge)		76,655
University of Louisiana at Lafayette		76,231
University of Louisiana at Monroe		164,033
University of New Orleans		84,440
<u>Through: Florence - Darlington Technical College</u>		
Delgado Community College		19,958
<u>Through: Online Louisiana, Inc.</u>		
LSU A&M College (Baton Rouge)		23,451
		<hr/>
Total Fund for the Improvement of Postsecondary Education		1,634,650
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Minority Science and Engineering Improvement <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	84.120	<u>\$136</u>
Rehabilitation Services - Vocational Rehabilitation Grants to States <u>Direct Awards:</u> Department of Social Services	84.126	<u>42,934,458</u>
Rehabilitation Long-Term Training <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	84.129	<u>489,163</u>
National Institute on Disability and Rehabilitation Research <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	84.133	<u>201,385</u>
Business and International Education Projects <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	84.153	<u>31,083</u>
Independent Living - State Grants <u>Direct Awards:</u> Department of Social Services	84.169	<u>191,958</u>
Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind <u>Direct Awards:</u> Department of Social Services	84.177	<u>504,839</u>
Special Education - Grants for Infants and Families with Disabilities <u>Direct Awards:</u> Office of Public Health	84.181	<u>6,947,964</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Safe and Drug-Free Schools and Communities - National Programs	84.184	
<u>Direct Awards:</u>		
Department of Education		\$870,276
<u>Through: Old South Baton Rouge Community Revitalization Corp (#S184B020759)</u>		
LSU A&M College (Baton Rouge)		23,781
		<hr/>
Total Safe and Drug-Free Schools and Communities - National Programs		894,057
		<hr/>
Byrd Honors Scholarships	84.185	
<u>Direct Awards:</u>		
Department of Education		629,052
		<hr/>
Safe and Drug-Free Schools and Communities - State Grants	84.186	
<u>Direct Awards:</u>		
Department of Education		6,652,884
Executive Department		1,532,102
		<hr/>
Total Safe and Drug-Free Schools and Communities - State Grants		8,184,986
		<hr/>
Supported Employment Services for Individuals with Severe Disabilities	84.187	
<u>Direct Awards:</u>		
Department of Social Services		517,622
		<hr/>
Bilingual Education - Professional Development	84.195	
<u>Direct Awards:</u>		
Southeastern Louisiana University		290,777
		<hr/>
Education for Homeless Children and Youth	84.196	
<u>Direct Awards:</u>		
Department of Education		1,226,294
		<hr/>
Graduate Assistance in Areas of National Need	84.200	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		147,432
<u>Through: University of South Carolina (#05-1070)</u>		
Southern University and A&M College (Baton Rouge)		13,896
		<hr/>
Total Graduate Assistance in Areas of National Need		161,328
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Javits Gifted and Talented Students Education Grant Program	84.206	
<u>Direct Awards:</u>		
Department of Education		\$352,593
Even Start State Educational Agencies	84.213	
<u>Direct Awards:</u>		
Department of Education		5,665,211
Fund for the Improvement of Education	84.215	
<u>Direct Awards:</u>		
Department of Education		308,998
Nicholls State University		110,059
Southeastern Louisiana University		133,610
<u>Through: Online Louisiana Inc. - Tentative (#R215K020450)</u>		
LSU Agricultural Center		57,015
<u>Through: Online Louisiana Inc. (#U215K040365)</u>		
LSU A&M College (Baton Rouge)		47,544
<u>Through: Online Louisiana Inc. (#R215K020450)</u>		
Louisiana State University System		4,226
<u>Through: Virginia Commonwealth University (#4215K030275)</u>		
University of New Orleans		44,762
Total Fund for the Improvement of Education		706,214
Assistive Technology	84.224	
<u>Direct Awards:</u>		
Department of Health and Hospitals		417,790
Tech-Prep Education	84.243	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System		2,120,326
<u>Through: Crossroads Tech Prep</u>		
LSU at Alexandria		8,819
Total Tech-Prep Education		2,129,145
Rehabilitation Training - State Vocational Rehabilitation	84.265	
Unit in-Service Training		
<u>Direct Awards:</u>		
Department of Social Services		84,664

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Charter Schools	84.282	
<u>Direct Awards:</u>		
Department of Education		\$3,971
Twenty-First Century Community Learning Centers	84.287	
<u>Direct Awards:</u>		
Department of Education		11,423,979
State Grants for Innovative Programs	84.298	
<u>Direct Awards:</u>		
Department of Education		5,327,781
Capacity Building for Traditionally Underserved Populations	84.315	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		146,372
Education Technology State Grants	84.318	
<u>Direct Awards:</u>		
Department of Education		14,320,183
Special Education - State Personnel Development	84.323	
<u>Direct Awards:</u>		
Department of Education		1,563,371
Research in Special Education	84.324	
<u>Through: University of Tennessee - Postsecondary</u>		
<u>Education Consortium (#H324A01003-04)</u>		
LSU A&M College (Baton Rouge)		36,288
Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		273,449
University of New Orleans		299,357
Total Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		572,806

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	
<u>Direct Awards:</u>		
Department of Education		\$110,983
Advanced Placement Program	84.330	
<u>Direct Awards:</u>		
Department of Education		13,555
Grants to States for Incarcerated Youth Offenders	84.331	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		697,396
Comprehensive School Reform Demonstration	84.332	
<u>Direct Awards:</u>		
Department of Education		4,796,089
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		457,544
Louisiana Systemic Initiatives Program		2,290,235
Southeastern Louisiana University		273,993
Total Gaining Early Awareness and Readiness for Undergraduate Programs		3,021,772
Child Care Access Means Parents in School	84.335	
<u>Direct Awards:</u>		
Bossier Parish Community College		9,798
Delgado Community College		135,548
LSU A&M College (Baton Rouge)		138,343
Southern University and A&M College (Baton Rouge)		68,536
University of Louisiana at Lafayette		135,084
Total Child Care Access Means Parents in School		487,309
Teacher Quality Enhancement Grants	84.336	
<u>Direct Awards:</u>		
Executive Department		353,878

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Community Technology Centers	84.341	
<u>Direct Awards:</u>		
Louisiana Technical College		\$92,009
Preparing Tomorrow's Teachers to Use Technology	84.342	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(1,190)
Nicholls State University		132,632
Total Preparing Tomorrow's Teachers to Use Technology		131,442
TRIO - Dissemination Partnership Grants	84.344	
<u>Direct Awards:</u>		
Southeastern Louisiana University		167,709
Vocational Education - Occupational and Employment Information State Grants	84.346	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System		122,387
Transition to Teaching	84.350	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		129,656
University of New Orleans		281,249
Total Transition to Teaching		410,905
School Renovation Grants	84.352	
<u>Direct Awards:</u>		
Department of Education		5,705,871
Reading First State Grants	84.357	
<u>Direct Awards:</u>		
Department of Education		31,754,860

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Rural Education	84.358	
<u>Direct Awards:</u>		
Department of Education		\$5,575,267
English Language Acquisition Grants	84.365	
<u>Direct Awards:</u>		
Department of Education		2,041,066
Mathematics and Science Partnerships	84.366	
<u>Direct Awards:</u>		
Department of Education		917,709
<u>Through: Concordia Parish School Board</u>		
University of Louisiana at Monroe		52,938
<u>Through: East Baton Rouge Parish School System</u>		
<u>(#5366BO30019)</u>		
LSU A&M College (Baton Rouge)		72,618
<u>Through: Iberville Parish School Board (#S366BO30019)</u>		
LSU A&M College (Baton Rouge)		57,719
<u>Through: Morehouse Parish School Board</u>		
University of Louisiana at Monroe		56,960
<u>Through: Pointe Coupee Parish School Board</u>		
<u>(#S366BO30019)</u>		
LSU A&M College (Baton Rouge)		44,976
<u>Through: St. Landry Parish School System - CSTEP</u>		
LSU at Eunice		3,441
Total Mathematics and Science Partnerships		1,206,361
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards:</u>		
Department of Education		56,394,546
Grants for State Assessments and Related Activities	84.369	
<u>Direct Awards:</u>		
Department of Education		7,322,318

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
National Writing Project	84.928	
<u>Through: National Writing Project Corp.</u>		
LSU A&M College (Baton Rouge)	84.92-LA02	\$51,553
<u>Through: National Writing Project Corporation (#943130846)</u>		
Northwestern State University		27,976
<u>Through: National Writing Project Corporation (#92-LA01)</u>		
University of New Orleans		47,984
<u>Through: University of California - Berkley (#92-LA04)</u>		
University of Louisiana at Lafayette		50,433
		<hr/>
Total National Writing Project		177,946
		<hr/>
New Millennium Schools Project (FIE Earmark)	84.R215K020117	
<u>Through: UNO Foundation (#90732-S1)</u>		
University of New Orleans		248,560
		<hr/>
Project Science II	84.19385	
<u>Through: East Baton Rouge Parish School System</u>		
LSU A&M College (Baton Rouge)		29,454
		<hr/>
Restoring the North American Ecological Landscape	84.599F362	
<u>Through: University of Wisconsin-Madison</u>		
LSU A&M College (Baton Rouge)		18,411
		<hr/>
Task Order for National Assessment of Educational Programs (FPC)	84.ED-03-CO-0041	
<u>Direct Awards:</u>		
Department of Education		163,696
		<hr/>
Teaching American History in Louisiana	84.15473	
<u>Through: East Baton Rouge Parish School System</u>		
LSU A&M College (Baton Rouge)		243,936
		<hr/>
Wish TV Project: Working Toward Digital Conclusion	84.R215K020450	
<u>Through: Online Louisiana, Inc.</u>		
LSU A&M College (Baton Rouge)		61,419
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Research and Development Cluster:</u>		
Fund for the Improvement of Postsecondary Education	84.116	
<u>Through: University of Colorado - Denver</u>		
LSU Health Sciences Center (New Orleans)		\$217
Rehabilitation Long-Term Training	84.129	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		125,296
Louisiana Tech University		87,730
<u>Through: Louisiana Center for the Blind (#LCB/Tech)</u>		
Louisiana Tech University		16,112
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		146,414
Secondary Education and Transitional Services for Youth with Disabilities	84.158	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1
Fund for the Improvement of Education	84.215	
<u>Direct Awards:</u>		
Louisiana Tech University		68,354
Education Research, Development and Dissemination	84.305	
<u>Through: University of Illinois</u>		
LSU Health Sciences Center (New Orleans)		17
Research in Special Education	84.324	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		173,575
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,095,864

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Mathematics and Science Partnerships	84.366	
<u>Through: Monroe City School Board (#IMFACTS/2805 MP-65)</u>		
Louisiana Tech University		\$69,791
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		1,222,301
<u>Through: Claiborne Parish School Board (#Professional Dev)</u>		
Louisiana Tech University		16,297
National Writing Project	84.928	
<u>Through: National Writing Project Corporation (#92-LA-05)</u>		
Southeastern Louisiana University		43,555
Annual Interest Grant	84.RD.R-7-00375	
<u>Direct Awards:</u>		
Louisiana Tech University		113,349
Total Research and Development Cluster		3,178,873
<u>Special Education Cluster:</u>		
Special Education - Grants to States	84.027	
<u>Direct Awards:</u>		
Department of Education		141,722,390
Special Education - Preschool Grants	84.173	
<u>Direct Awards:</u>		
Department of Education		6,222,088
Total Special Education Cluster		147,944,478

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u>		
Federal Supplemental Educational Opportunity Grants	84.007	
<u>Direct Awards:</u>		
Baton Rouge Community College		\$218,773
Bossier Parish Community College		120,900
Delgado Community College		600,000
Grambling State University		661,149
LSU at Alexandria		29,740
LSU A&M College (Baton Rouge)		843,980
LSU at Eunice		89,527
LSU in Shreveport		89,087
LSU Health Sciences Center (New Orleans)		(121,830)
Louisiana Tech University		355,826
McNeese State University		266,712
Nicholls State University		124,124
Northwestern State University		273,478
Southeastern Louisiana University		1,085,569
Southern University and A&M College (Baton Rouge)		638,756
Southern University at New Orleans		132,213
Southern University at Shreveport-Bossier City		58,876
University of Louisiana at Lafayette		446,747
University of Louisiana at Monroe		303,442
University of New Orleans		590,308
Federal Work-Study Program	84.033	
<u>Direct Awards:</u>		
Baton Rouge Community College		255,426
Bossier Parish Community College		112,662
Delgado Community College		652,364
Grambling State University		624,509
LSU at Alexandria		73,626
LSU A&M College (Baton Rouge)		1,069,229
LSU at Eunice		146,365
LSU in Shreveport		124,916
LSU Health Sciences Center (New Orleans)		120,163
Louisiana Tech University		385,713
McNeese State University		329,989
Nicholls State University		270,373
Northwestern State University		297,215
Nunez Community College		186,445
Southeastern Louisiana University		874,121

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
Federal Work-Study Program (Cont.)	84.033	
<u>Direct Awards:</u> (Cont.)		
Southern University and A&M College (Baton Rouge)		\$1,349,837
Southern University at New Orleans		227,748
Southern University at Shreveport-Bossier City		221,243
University of Louisiana at Lafayette		658,160
University of Louisiana at Monroe		797,040
University of New Orleans		570,121
Federal Perkins Loan Program - Federal Capital Contributions	84.038	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		9,829
LSU at Eunice		6,765
LSU Health Sciences Center (Shreveport)		30,000
Louisiana Tech University		109,479
McNeese State University		46,726
Northwestern State University		22,483
Southeastern Louisiana University		23,166
University of Louisiana at Lafayette		190,891
University of Louisiana at Monroe		60,773
University of New Orleans		76,029
Federal Pell Grant Program	84.063	
<u>Direct Awards:</u>		
Baton Rouge Community College		5,030,275
Bossier Parish Community College		4,756,096
Delgado Community College		23,073,279
Grambling State University		10,383,812
L.E. Fletcher Technical Community College		731,796
LSU at Alexandria		3,895,243
LSU A&M College (Baton Rouge)		13,526,675
LSU at Eunice		4,072,112
LSU in Shreveport		3,769,075
LSU Health Sciences Center (New Orleans)		358,264
LSU Health Sciences Center (Shreveport)		66,332
Louisiana Tech University		6,837,446
Louisiana Technical College		18,664,834
McNeese State University		8,252,906

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
Federal Pell Grant Program (Cont.)	84.063	
<u>Direct Awards:</u> (Cont.)		
Nicholls State University		\$7,221,170
Northwestern State University		12,830,845
Nunez Community College		4,127,638
River Parishes Community College		615,240
Southeastern Louisiana University		15,562,484
Southern University and A&M College (Baton Rouge)		17,749,868
Southern University at New Orleans		7,190,509
Southern University at Shreveport-Bossier City		6,360,444
Sowela Technical Community College		1,238,152
University of Louisiana at Lafayette		13,294,845
University of Louisiana at Monroe		10,327,553
University of New Orleans		13,648,045
		<hr/>
Total Student Financial Assistance Cluster		230,315,721
<u>TRIO Cluster:</u>		
TRIO - Student Support Services	84.042	
<u>Direct Awards:</u>		
Delgado Community College		185,206
Grambling State University		322,566
LSU A&M College (Baton Rouge)		311,582
LSU at Eunice		331,790
Nicholls State University		403,646
Northwestern State University		374,442
Southeastern Louisiana University		322,010
Southern University and A&M College (Baton Rouge)		573,463
Southern University at New Orleans		575,933
Southern University at Shreveport-Bossier City		330,321
University of Louisiana at Lafayette		546,415
University of New Orleans		240,780
TRIO - Talent Search	84.044	
<u>Direct Awards:</u>		
Southeastern Louisiana University		615,611
Southern University and A&M College (Baton Rouge)		541,874
Southern University at New Orleans		250,736
Southern University at Shreveport-Bossier City		390,405
University of Louisiana at Lafayette		663,498
University of Louisiana at Monroe		327,155
University of New Orleans		351,986

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>TRIO Cluster:</u> (Cont.)		
TRIO - Upward Bound	84.047	
<u>Direct Awards:</u>		
Delgado Community College		\$250,408
Grambling State University		572,016
LSU at Eunice		360,977
McNeese State University		293,050
Nicholls State University		293,972
Southeastern Louisiana University		1,483,459
Southern University and A&M College (Baton Rouge)		916,188
Southern University at New Orleans		459,275
Southern University at Shreveport-Bossier City		559,061
University of Louisiana at Lafayette		1,302,603
University of New Orleans		794,618
TRIO - Educational Opportunity Centers	84.066	
<u>Direct Awards:</u>		
Southeastern Louisiana University		351,672
Southern University at Shreveport-Bossier City		202,108
TRIO - McNair Post-Baccalaureate Achievement	84.217	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		268,879
Southern University and A&M College (Baton Rouge)		221,985
University of Louisiana at Lafayette		250,440
Total TRIO Cluster		<u>16,240,130</u>
Total U.S. Department of Education		<u><u>\$961,185,769</u></u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Public Health and Social Services Emergency Fund	93.003	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$1,837,721
<u>Through: Louisiana Hospital Association (#101871011)</u>		
LSU Health Sciences Center (Shreveport - E.A. Conway Medical Center)		31,062
Total Public Health and Social Services Emergency Fund		<u>1,868,783</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program <u>Through: Brotherhood, Inc.</u> LSU Health Sciences Center (New Orleans)	93.006	\$13,325
Medical Reserve Corps Small Grant Program <u>Direct Awards:</u> LSU in Shreveport	93.008	57,694
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.041	54,364
Special Programs for the Aging - Title VII, Chapter 2 - Long- Term Care Ombudsman Services for Older Individuals <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.042	184,610
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.043	317,447
Special Programs for the Aging - Title IV - and Title II - Discretionary Projects <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.048	190,451
Alzheimer's Disease Demonstration Grants to States <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.051	224,433
National Family Caregiver Support <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.052	2,022,844
Food and Drug Administration - Research <u>Direct Awards:</u> Department of Agriculture and Forestry	93.103	3,340

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$1,107,870
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		88,582
Office of Public Health		107,927
		<hr/>
Total Maternal and Child Health Federal Consolidated Programs		196,509
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	
<u>Direct Awards:</u>		
Office of Public Health		1,291,202
		<hr/>
Emergency Medical Services for Children	93.127	
<u>Direct Awards:</u>		
Office of Public Health		111,600
		<hr/>
Primary Care Services Resource Coordination and Development	93.130	
<u>Direct Awards:</u>		
Department of Health and Hospitals		(294)
		<hr/>
Injury Prevention and Control Research and State and Community-Based Programs	93.136	
<u>Direct Awards:</u>		
Office of Public Health		900,006
		<hr/>
NIEHS Hazardous Waste Worker Health and Safety Training Through: <u>Xavier University (#OSP-05-231691-010)</u>	93.142	
Southern University and A&M College (Baton Rouge)		118,335
		<hr/>
Projects for Assistance in Transition from Homelessness (PATH)	93.150	
<u>Direct Awards:</u>		
Department of Health and Hospitals		468,509
		<hr/>
Health Center Grants for Homeless Populations Through: <u>City of New Orleans</u>	93.151	
LSU Health Sciences Center (New Orleans)		78,806
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Health Program for Toxic Substances and Disease Registry	93.161	
<u>Direct Awards:</u>		
Office of Public Health		\$139,962
Grants for State Loan Repayment Program	93.165	
<u>Direct Awards:</u>		
Department of Health and Hospitals		183,790
Knowledge Dissemination Grants (Substance Abuse)	93.174	
<u>Direct Awards:</u>		
Southern University at New Orleans		7,653
Nursing Workforce Diversity	93.178	
<u>Direct Awards:</u>		
Northwestern State University		163,963
National Research Service Award in Primary Care Medicine	93.186	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		2,309
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	
<u>Direct Awards:</u>		
Office of Public Health		672,920
Hansen's Disease National Ambulatory Care Program	93.215	
<u>Direct Awards:</u>		
Department of Military Affairs		426,012
Family Planning - Services	93.217	
<u>Direct Awards:</u>		
Office of Public Health		5,145,269

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	93.224	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$178,007
Consolidated Knowledge Development and Application (KD&A) Program	93.230	
<u>Direct Awards:</u>		
Department of Health and Hospitals		2,472,097
<u>Through: University of California - San Francisco</u>		
LSU Health Sciences Center (New Orleans)		78,676
Consolidated Knowledge Development and Application (KD&A) Program		2,550,773
Abstinence Education Program	93.235	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,799,943
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	93.238	
<u>Direct Awards:</u>		
Department of Health and Hospitals		18,537
State Rural Hospital Flexibility Program	93.241	
<u>Direct Awards:</u>		
Department of Health and Hospitals		477,558
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,092,058
<u>Through: Brotherhood, Inc.</u>		
LSU Health Sciences Center (New Orleans)		12,944
<u>Through: City of Baton Rouge - Anti-Drug Task Force</u>		
LSU A&M College (Baton Rouge)		(106)
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance		1,104,896

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Advanced Education Nursing Grant Program	93.247	
<u>Direct Awards:</u>		
Northwestern State University		\$204,298
Universal Newborn Hearing Screening	93.251	
<u>Direct Awards:</u>		
Office of Public Health		147,285
Healthy Communities Access Program	93.252	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		307,516
Poison Control Stabilization and Enhancement Grants	93.253	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		367,473
State Planning Grants Health Care Access for the Uninsured	93.256	
<u>Direct Awards:</u>		
Department of Health and Hospitals		31,324
Rural Access to Emergency Devices Grant	93.259	
<u>Direct Awards:</u>		
Office of Public Health		188,203
Immunization Grants	93.268	
<u>Direct Awards:</u>		
Office of Public Health		1,608,639
Substance Abuse and Mental Health Services - Access to Recovery	93.275	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,350,861
Drug Abuse and Addiction Research Programs	93.279	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		41,078
Southern University and A&M College (Baton Rouge)		506,799
Total Drug Abuse and Addiction Research Programs		547,877

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Mental Health National Research Service Awards for Research Training	93.282	
<u>Direct Awards:</u> Grambling State University		\$281,695
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards:</u> Department of Health and Hospitals		106,883
Office of Public Health		16,789,400
<u>Through: National Black Women's Health Project (#U50CCU317371)</u> Southern University and A&M College (Baton Rouge)		38,515
Centers for Disease Control and Prevention - Investigations and Technical Assistance		16,934,798
Small Rural Hospital Improvement Grants Program	93.301	
<u>Direct Awards:</u> Department of Health and Hospitals		230,064
Advanced Education Nursing Traineeships	93.358	
<u>Direct Awards:</u> Grambling State University		32,441
McNeese State University		30,477
Northwestern State University		34,736
Southeastern Louisiana University		39,364
Southern University and A&M College (Baton Rouge)		28,025
University of Louisiana at Lafayette		36,462
Total Advanced Education Nursing Traineeships		201,505
National Center for Research Resources	93.389	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		122,760

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Promoting Safe and Stable Families	93.556	
<u>Direct Awards:</u>		
Department of Social Services		\$13,503,325
<u>Through: Volunteers of America of Greater New Orleans Inc.</u>		
LSU Agricultural Center		16,487
Total Promoting Safe and Stable Families		13,519,812
Temporary Assistance for Needy Families	93.558	
<u>Direct Awards:</u>		
Department of Social Services		152,221,278
Child Support Enforcement	93.563	
<u>Direct Awards:</u>		
Department of Social Services		35,065,487
Child Support Enforcement Research	93.564	
<u>Direct Awards:</u>		
Department of Social Services		35,174
Refugee and Entrant Assistance - State Administered Programs	93.566	
<u>Direct Awards:</u>		
Department of Social Services		655,165
Community Services Block Grant	93.569	
<u>Direct Awards:</u>		
Department of Labor		15,244,392
Community Services Block Grant - Discretionary Awards	93.570	
<u>Direct Awards:</u>		
Department of Labor		70,655
<u>Through: National Collegiate Athletic Association</u>		
Southern University and A&M College (Baton Rouge)		11,066
<u>Through: National Youth Sports Corporation</u>		
<u>(#97-141-93/NYSPF05-1123)</u>		
Grambling State University (#00-4881)		89,819
Southern University and A&M College (Baton Rouge)		53,328
Southern University at Shreveport-Bossier City		44,403
Total Community Services Block Grant - Discretionary Awards		269,271

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs	93.571	
<u>Direct Awards:</u>		\$80,758
Department of Labor		
Refugee and Entrant Assistance - Discretionary Grants	93.576	
<u>Direct Awards:</u>		
Department of Education		165,345
Office of Public Health		80,516
Department of Social Services		60,507
		<hr/>
Total Refugee and Entrant Assistance - Discretionary Grants		306,368
		<hr/>
Empowerment Zones Program	93.585	
<u>Direct Awards:</u>		
Department of Social Services		128,595
		<hr/>
State Court Improvement Program	93.586	
<u>Direct Awards:</u>		
Supreme Court of Louisiana		222,183
		<hr/>
Community-Based Child Abuse Prevention Grants	93.590	
<u>Direct Awards:</u>		
Department of Social Services		344,149
		<hr/>
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants	93.592	
<u>Through: Central State University (#FCVP0311103)</u>		
Southern University and A&M College (Baton Rouge)		268,811
		<hr/>
Grants to States for Access and Visitation Programs	93.597	
<u>Direct Awards:</u>		
Department of Social Services		143,502
		<hr/>
Chafee Education and Training Vouchers Program (ETV)	93.599	
<u>Direct Awards:</u>		
Department of Social Services		484,619
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Head Start	93.600	
<u>Direct Awards:</u>		
Department of Social Services		\$196,353
Southern University and A&M College (Baton Rouge)		114,601
<u>Through: Regina Coeli Child Development Center</u>		
Southeastern Louisiana University		1,600
		<hr/>
Total Head Start		312,554
		<hr/>
Adoption Incentive Payments	93.603	
<u>Direct Awards:</u>		
Department of Social Services		84,018
		<hr/>
Voting Access for Individuals with Disabilities - Grants to States	93.617	
<u>Direct Awards:</u>		
Department of State		49,345
		<hr/>
Basic Center Grant	93.623	
<u>Direct Awards:</u>		
Executive Department		134,029
		<hr/>
Developmental Disabilities Basic Support and Advocacy Grants	93.630	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,410,110
		<hr/>
Developmental Disabilities Projects of National Significance	93.631	
<u>Direct Awards:</u>		
Department of Health and Hospitals		41,774
<u>Through: University of South Carolina</u>		
LSU Health Sciences Center (New Orleans)		57,899
		<hr/>
Total Developmental Disabilities Projects of National Significance		99,673
		<hr/>
Children's Justice Grants to States	93.643	
<u>Direct Awards:</u>		
Department of Social Services		315,869
		<hr/>
Child Welfare Services - State Grants	93.645	
<u>Direct Awards:</u>		
Department of Social Services		5,730,588
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Adoption Opportunities	93.652	
<u>Direct Awards:</u>		
Department of Social Services		\$310,751
Foster Care - Title IV-E	93.658	
<u>Direct Awards:</u>		
Department of Social Services		63,389,493
Adoption Assistance	93.659	
<u>Direct Awards:</u>		
Department of Social Services		13,535,222
Social Services Block Grant	93.667	
<u>Direct Awards:</u>		
Department of Social Services		42,406,250
Child Abuse and Neglect State Grants	93.669	
<u>Direct Awards:</u>		
Department of Social Services		411,816
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes	93.671	
<u>Direct Awards:</u>		
Executive Department		1,395,163
<u>Through: Central State University</u>		
Southern University and A&M College (Baton Rouge)		(1,922)
Total Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		1,393,241
Chafee Foster Care Independence Program	93.674	
<u>Direct Awards:</u>		
Department of Social Services		1,301,943
State Children's Insurance Program	93.767	
<u>Direct Awards:</u>		
Department of Health and Hospitals		110,536,735

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	93.768	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$583,874
Demonstration to Maintain Independence and Employment	93.769	
<u>Direct Awards:</u>		
Department of Health and Hospitals		39,198
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	
<u>Direct Awards:</u>		
Department of Health and Hospitals		996,405
Department of Insurance		251,773
Southern University and A&M College (Baton Rouge)		59,395
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		1,307,573
Health Careers Opportunity Program	93.822	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		268,939
Biomedical Research and Research Training	93.859	
<u>Direct Awards:</u>		
Grambling State University		658,182
LSU A&M College (Baton Rouge)		4,992
Total Biomedical Research and Research Training		663,174
Child Health and Human Development Extramural Research	93.865	
<u>Direct Awards:</u>		
Grambling State University		45,366

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Health Care and Other Facilities	93.887	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$332
LSU Health Sciences Center (Shreveport)		218,679
Total Health Care and Other Facilities		219,011
Specially Selected Health Projects	93.888	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		41,214
Rural Health Care Services Outreach and Rural Network Development Program	93.912	
<u>Direct Awards:</u>		
Grambling State University		186,832
Southern University and A&M College (Baton Rouge)		189,334
Total Rural Health Care Services Outreach and Rural Network Development Program		376,166
Grants to States for Operation of Offices of Rural Health	93.913	
<u>Direct Awards:</u>		
Department of Health and Hospitals		136,799
HIV Emergency Relief Project Grants	93.914	
<u>Through: City of New Orleans</u>		
Medical Center of Louisiana at New Orleans		1,329,139
HIV Care Formula Grants	93.917	
<u>Direct Awards:</u>		
Office of Public Health		24,851,660
<u>Through: HIV/AIDS Alliance Region II Inc.</u>		
LSU Health Sciences Center (New Orleans)		199,851
Total HIV Care Formula Grants		25,051,511

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$932,656
LSU Health Sciences Center (Shreveport)		348,610
Medical Center of Louisiana at New Orleans		774,610
<u>Through: Greater Ouachita Coalition (GO CARE) (#104791002)</u>		
LSU Health Sciences Center (Shreveport - E.A. Conway Medical Center)		451,810
		<hr/>
Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		2,507,686
		<hr/>
Special Projects of National Significance	93.928	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		527,090
		<hr/>
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	
<u>Direct Awards:</u>		
Department of Education		199,927
		<hr/>
HIV Prevention Activities - Health Department Based	93.940	
<u>Direct Awards:</u>		
Office of Public Health		5,685,286
		<hr/>
HIV Demonstration, Research, Public and Professional Education Projects	93.941	
<u>Direct Awards:</u>		
Office of Public Health		12,197
		<hr/>
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	
<u>Direct Awards:</u>		
Office of Public Health		1,529,137
		<hr/>
Assistance Program for Chronic Disease Prevention and Control	93.945	
<u>Direct Awards:</u>		
Office of Public Health		404,375
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Trauma Care Systems Planning and Development	93.952	
<u>Direct Awards:</u>		
Office of Public Health		<u>\$40,806</u>
Block Grants for Community Mental Health Services	93.958	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>6,005,622</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>27,737,247</u>
Family Planning - Service Delivery Improvement Research Grants	93.974	
<u>Direct Awards:</u>		
Office of Public Health		<u>74,523</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	
<u>Direct Awards:</u>		
Office of Public Health		<u>2,034,474</u>
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	
<u>Direct Awards:</u>		
Office of Public Health		<u>121,213</u>
Preventive Health and Health Services Block Grant	93.991	
<u>Direct Awards:</u>		
Office of Public Health		<u>4,181,165</u>
Maternal and Child Health Services Block Grant to the States	93.994	
<u>Direct Awards:</u>		
Office of Public Health		<u>17,601,218</u>
Food Inspection	93.FFB0300136/FFB0400156	
<u>Direct Awards:</u>		
Office of Public Health		<u>51,225</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Gulf Coast Addiction Technology Transfer Center <u>Through: University of Texas at Austin (#74-6000203)</u> Northwestern State University	93.1UD1 T1 13423/UTA03-223	<u>\$12,108</u>
HIV/AIDS Awareness and Risk Reduction <u>Through: International Resource Group</u> Grambling State University	93.6EPHPA061197	<u>7,104</u>
HIV Demo Project Rapid Testing <u>Direct Awards:</u> Office of Public Health	93.200-2003-02367	<u>599,521</u>
Louisiana Vibrio Vulnificus Education Project <u>Through: Interstate Shellfish Sanitation Conference</u> LSU Agricultural Center	93.unknown	<u>35,000</u>
Lupus Awareness <u>Direct Awards:</u> Office of Public Health	93.03T03002703D	<u>8,237</u>
NHDP: Physician Education and Training Regarding Newborn Screening <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.258-03-0004	<u>201,247</u>
NIDA Invest Research Fellowship <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.NIDA-Invest	<u>5,242</u>
Psychology Extern <u>Through: St. Francis Adult Day Care Center</u> LSU A&M College (Baton Rouge)	93.17289	<u>3,568</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Seafood Inspection	93.FFB0400156	
<u>Direct Awards:</u>		
Office of Public Health		<u>\$40,266</u>
Vital Stat Coop	93.200-2000-07218	
<u>Direct Awards:</u>		
Office of Public Health		<u>250,413</u>
Women's Health Summit	93.SP233200400893P	
<u>Direct Awards:</u>		
Office of Public Health		<u>8,500</u>
<u>Aging Cluster:</u>		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		5,976,491
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		7,833,772
Nutrition Services Incentives Program	93.053	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>2,653,683</u>
Total Aging Cluster		<u>16,463,946</u>
<u>CCDF Cluster:</u>		
Child Care and Development Block Grant	93.575	
<u>Direct Awards:</u>		
Department of Social Services		104,602,391
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	
<u>Direct Awards:</u>		
Department of Social Services		<u>20,912,951</u>
Total CCDF Cluster		<u>125,515,342</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Medicaid Cluster:</u>		
State Medicaid Fraud Control Units	93.775	
<u>Direct Awards:</u>		
Department of Justice		\$1,430,811
State Survey and Certification of Health Care Providers and Suppliers	93.777	
<u>Direct Awards:</u>		
Department of Health and Hospitals		8,711,788
Medical Assistance Program	93.778	
<u>Direct Awards:</u>		
Department of Health and Hospitals		3,914,088,275
Total Medicaid Cluster		<u>3,924,230,874</u>
<u>Research and Development Cluster:</u>		
Public Health and Social Services Emergency Fund	93.003	
<u>Through: Louisiana Hospital Association (#101871011)</u>		
LSU Health Sciences Center (Shreveport)		38,249
Centers for Genomics and Public Health	93.063	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		123,116
Model State - Supported Area Health Education Centers	93.107	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		196,603
LSU Health Sciences Center (Shreveport)		179,263
<u>Through: Southeast Louisiana Area Health Education Center Foundation</u>		
Southeastern Louisiana University		10,650
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards:</u>		
Office of Public Health		151,841
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		(26,503)
LSU Health Sciences Center (Shreveport)		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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Biological Response to Environmental Health Hazards	93.113	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$116,393
LSU Health Sciences Center (New Orleans)		372,933
LSU Health Sciences Center (Shreveport)		271,476
Southern University and A&M College (Baton Rouge)		518,377
University of Louisiana at Monroe		71,484
<u>Through: Iowa State University</u>		
LSU A&M College (Baton Rouge)		13,053
<u>Through: University of Alabama at Birmingham</u>		
LSU A&M College (Baton Rouge)		41,327
<u>Through: University of Florida</u>		
LSU A&M College (Baton Rouge)		186,664
Applied Toxicological Research and Testing	93.114	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		42,614
LSU Health Sciences Center (New Orleans)		3,167
Nicholls State University		24,587
Oral Diseases and Disorders Research	93.121	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		395,349
LSU Health Sciences Center (New Orleans)		1,000,430
LSU Health Sciences Center (Shreveport)		76,712
Pennington Biomedical Research Center		85,336
<u>Through: University of Kentucky</u>		
LSU Health Sciences Center (New Orleans)		56,349
<u>Through: University of Washington</u>		
LSU Health Sciences Center (New Orleans)		69,107
Nurse Anesthetist Traineeships	93.124	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		25,333

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
AIDS Education and Training Centers	93.145	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$1,507,159
<u>Through: University of California</u>		
LSU Health Sciences Center (New Orleans)		(5,810)
Health Program for Toxic Substances and Disease Registry	93.161	
<u>Direct Awards:</u>		
Office of Public Health		385,611
University of Louisiana at Monroe		70,110
Human Genome Research	93.172	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		624,104
<u>Through: University of Utah</u>		
LSU Health Sciences Center (New Orleans)		3,471
Research Related to Deafness and Communication Disorders	93.173	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		86,699
LSU Health Sciences Center (Baton Rouge)		482,357
University of Louisiana at Lafayette		32,174
Nursing Workforce Diversity	93.178	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		112,895
Immunization Research, Demonstration, Public Information and Education - Training and Clinical Skills Improvement Projects	93.185	
<u>Through: Association of Teachers of Preventive Medicine</u>		
LSU Health Sciences Center (New Orleans)		116,239
Research and Training in Complementary and Alternative Medicine	93.213	
<u>Direct Awards:</u>		
LSU Agricultural Center		455
Pennington Biomedical Research Center		145,163
<u>Through: American Medical Student Association Foundation</u>		
LSU Health Sciences Center (New Orleans)		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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Research on Healthcare Costs, Quality and Outcomes	93.226	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$301,719
Mental Health Research Grants	93.242	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		261,488
LSU Health Sciences Center (Shreveport)		564,811
University of New Orleans		60,414
<u>Through: Children's Hospital (#NIH-R21-HD-42240)</u>		
LSU Health Sciences Center (Shreveport)		1,832
<u>Through: Duke University (#1R01MH61687)</u>		
LSU Health Sciences Center (Shreveport)		3,994
<u>Through: University of Louisville HSC</u>		
LSU Health Sciences Center (New Orleans)		9,556
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		453,769
<u>Through: City of Baton Rouge/Parish of East Baton Rouge</u>		
LSU A&M College (Baton Rouge)		35,000
Advanced Education Nursing Grant Program	93.247	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		244,736
Public Health Training Centers Grant Program	93.249	
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		13,165
Occupational Safety and Health Program	93.262	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		85,111
<u>Through: University of Maryland (#CG 0515)</u>		
University of Louisiana at Lafayette		19,632
<u>Through: University of Texas Health Center at Tyler</u>		
<u>(#SC04-07)</u>		
Southeastern Louisiana University		61,650
<u>Through: University of Texas, Houston, HSC</u>		
LSU Health Sciences Center (New Orleans)		10,000

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Alcohol Research Career Development Awards for Scientists and Clinicians	93.271	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$118,775
Alcohol National Research Service Awards for Research Training	93.272	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		386,316
Pennington Biomedical Research Center		48,352
Alcohol Research Programs	93.273	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,036,379
LSU Health Sciences Center (Shreveport)		390,368
Pennington Biomedical Research Center		155,681
<u>Through: Rand Corporation</u>		
LSU Health Sciences Center (New Orleans)		25,062
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		65,590
<u>Through: Xavier University</u>		
LSU Health Sciences Center (New Orleans)		48,359
Drug Abuse and Addiction Research Programs	93.279	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		486,294
LSU Health Sciences Center (Shreveport)		689,536
University of New Orleans		301,521
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		29,479
<u>Through: University of Minnesota (#E658 6080101)</u>		
LSU Health Sciences Center (Shreveport)		99,691
<u>Through: University of Texas Medical Branch (#03-063)</u>		
LSU Health Sciences Center (Shreveport)		21,630
Mental Health National Research Service Awards for Research Training	93.282	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		38,682

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$2,859,988
Office of Public Health		1,874,044
<u>Through: American Medical Association</u>		
LSU Health Sciences Center (New Orleans)		137,196
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		133,172
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		896,888
Bioengineering Research	93.287	
<u>Direct Awards:</u>		
Louisiana Tech University		240,699
Comparative Medicine	93.306	
<u>Direct Awards:</u>		
University of New Orleans		361,065
<u>Through: University of California, Davis (#K-980472-02)</u>		
University of New Orleans		136,681
Advanced Education Nursing Traineeships	93.358	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		63,232
National Center for Research Resources	93.389	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		3,818,889
LSU Health Sciences Center (New Orleans)		6,036,396
LSU Health Sciences Center (Shreveport)		1,686,206
Southern University and A&M College (Baton Rouge)		33,793
University of Louisiana at Lafayette		1,070,221
<u>Through: Texas State University - San Marcos (#5P40RR17072-04)</u>		
LSU Agricultural Center		92,372
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		658,562

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Academic Research Enhancement Award	93.390	
<u>Direct Awards:</u>		
Southeastern Louisiana University		\$79,911
Cancer Cause and Prevention Research	93.393	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,327,045
LSU Health Sciences Center (Shreveport)		417,422
Pennington Biomedical Research Center		67,365
<u>Through: H. Lee Moffit Cancer Center</u>		
LSU Health Sciences Center (New Orleans)		8,783
<u>Through: Hipple Cancer Research Center (#5 R01 CA 75190)</u>		
LSU Health Sciences Center (Shreveport)		206,646
Cancer Detection and Diagnosis Research	93.394	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		452,491
LSU Health Sciences Center (New Orleans)		170
<u>Through: Stanford University</u>		
LSU Health Sciences Center (New Orleans)		(71,836)
Cancer Treatment Research	93.395	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		914,837
LSU Health Sciences Center (New Orleans)		195,939
LSU Health Sciences Center (Shreveport)		38,444
University of Louisiana at Monroe		32,988
<u>Through: National Childhood Cancer Foundation</u>		
LSU Health Sciences Center (New Orleans)		(10,560)
<u>Through: NSABP Foundation Inc.</u>		
LSU Health Sciences Center (New Orleans)		65,439
<u>Through: Southwest Oncology Group (#149201095)</u>		
LSU Health Sciences Center (Shreveport)		81,903
<u>Through: Trustees of Indiana University</u>		
Pennington Biomedical Research Center		6,600
<u>Through: Wayne State University</u>		
LSU A&M College (Baton Rouge)		30,697

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Cancer Biology Research	93.396	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$412,052
LSU Health Sciences Center (New Orleans)		555,315
LSU Health Sciences Center (Shreveport)		305,259
University of Louisiana at Monroe		123,147
<u>Through: Florida Atlantic University</u>		
LSU A&M College (Baton Rouge)		91,670
Cancer Centers Support Grants	93.397	
<u>Through: Mayo Clinic</u>		
LSU Health Sciences Center (New Orleans)		65,912
<u>Through: Wake Forest University HSC</u>		
LSU Health Sciences Center (New Orleans)		2,696
Cancer Research Manpower	93.398	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		244,283
Cancer Control	93.399	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		438,429
University of Louisiana at Monroe		29,328
<u>Through: Southwest Oncology Group (#PCPT-9323)</u>		
LSU Health Sciences Center (New Orleans)		2,505
LSU Health Sciences Center (Shreveport)		39,022
Community Services Block Grant - Discretionary Awards	93.570	
<u>Through: National Collegiate Athletic Association (#NYSPF)</u>		
Southern University at New Orleans		71,914
Head Start	93.600	
<u>Direct Awards:</u>		
University of New Orleans		15,529
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		482,654

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Health Careers Opportunity Program	93.822	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$398,466
Basic/Core Area Health Education Centers	93.824	
<u>Through: American Medical Student Association Foundation</u>		
LSU Health Sciences Center (New Orleans)		1,776
Heart and Vascular Diseases Research	93.837	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		2,763,454
LSU Health Sciences Center (Shreveport)		398,595
Pennington Biomedical Research Center		3,628,642
Southeastern Louisiana University		3,179
<u>Through: Allegheny Singer-Research Institute</u>		
<u>(#1 R01 HL 72317-01)</u>		
University of New Orleans		46,961
<u>Through: Medical College of Wisconsin</u>		
LSU Health Sciences Center (New Orleans)		337,336
<u>Through: Polymer Tech Group</u>		
LSU Health Sciences Center (New Orleans)		22,679
<u>Through: Rand Corporation</u>		
LSU Health Sciences Center (New Orleans)		20,353
<u>Through: Tulane University (#1 U01 HL66855-01)</u>		
LSU Health Sciences Center (New Orleans)		238,856
University of New Orleans		51,103
<u>Through: University of Alabama</u>		
LSU Health Sciences Center (New Orleans)		24,131
<u>Through: University of Texas, Houston</u>		
LSU Health Sciences Center (New Orleans)		120
<u>Through: Wake Forest University HSC</u>		
LSU Health Sciences Center (New Orleans)		50,817
Lung Diseases Research	93.838	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		2,334,047
<u>Through: University of Texas Medical Branch (#01-08)</u>		
LSU Health Sciences Center (Shreveport)		22,132

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Blood Diseases and Resources Research	93.839	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		(\$1,769)
<u>Through: Case Western Reserve University (#5R01 HL-66267-02)</u>		
Louisiana Tech University		27,171
<u>Through: Medical College of Georgia</u>		
LSU Health Sciences Center (New Orleans)		4,217
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		204,178
Diabetes, Endocrinology and Metabolism Research	93.847	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		335,611
LSU Health Sciences Center (New Orleans)		618,060
LSU Health Sciences Center (Shreveport)		187,810
Pennington Biomedical Research Center		2,684,466
University of Louisiana at Monroe		94,529
Digestive Diseases and Nutrition Research	93.848	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		3,077,667
Pennington Biomedical Research Center		5,306,961
<u>Through: Pennington Medical Foundation</u>		
LSU Health Sciences Center (New Orleans)		7,180
Kidney Diseases, Urology and Hematology Research	93.849	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		647,534
LSU Health Sciences Center (Shreveport)		361,914
University of Louisiana at Monroe		160,852
<u>Through: Medical City Dallas Hospital</u>		
LSU Health Sciences Center (New Orleans)		16,341

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$2,548,423
LSU Health Sciences Center (Shreveport)		522,587
Pennington Biomedical Research Center		390,356
University of Louisiana at Monroe		41,737
University of New Orleans		186,818
<u>Through: Columbia University</u>		
LSU Health Sciences Center (New Orleans)		7,743
<u>Through: Emory University (#NS36643)</u>		
LSU Health Sciences Center (Shreveport)		98
<u>Through: Rush - Presbyterian - St. Luke's Medical Center (#NS33430)</u>		
LSU Health Sciences Center (Shreveport)		4,433
<u>Through: University of Medicine and Dentistry - New Jersey (#PO152374)</u>		
LSU Health Sciences Center (New Orleans)		2,984
LSU Health Sciences Center (Shreveport)		26,515
<u>Through: Yale University (A05646)</u>		
LSU Health Sciences Center (Shreveport)		5,677
Allergy, Immunology and Transplantation Research	93.855	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		143,851
LSU Health Sciences Center (New Orleans)		160,116
Microbiology and Infectious Diseases Research	93.856	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		244,142
LSU Health Sciences Center (New Orleans)		2,813,128
LSU Health Sciences Center (Shreveport)		2,431,189
<u>Through: Boston University</u>		
LSU Health Sciences Center (New Orleans)		171,548
<u>Through: Brigham and Women's Hospital</u>		
LSU Health Sciences Center (New Orleans)		(15,625)
<u>Through: Children's Hospital, Research Institute</u>		
LSU Health Sciences Center (New Orleans)		29,053
<u>Through: Molecular Therapeutics, Inc.</u>		
LSU Health Sciences Center (New Orleans)		42,958

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Microbiology and Infectious Diseases Research (Cont.)	93.856	
<u>Through: Social and Scientific Systems</u>		
LSU Health Sciences Center (New Orleans)		\$48,399
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		150,501
<u>Through: University of Florida</u>		
LSU Health Sciences Center (New Orleans)		33,575
<u>Through: University of Indiana</u>		
LSU Health Sciences Center (New Orleans)		6,135
<u>Through: University of Texas Medical Branch (#04-031)</u>		
LSU Health Sciences Center (Shreveport)		182,620
<u>Through: University of Washington</u>		
LSU Health Sciences Center (New Orleans)		586
Biomedical Research and Research Training	93.859	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,214,428
LSU Health Sciences Center (New Orleans)		563,187
LSU Health Sciences Center (Shreveport)		1,014,995
Southern University at Shreveport-Bossier City		37,052
<u>Through: Massachusetts General Hospital</u>		
LSU A&M College (Baton Rouge)		134,391
<u>Through: Northern Arizona University (#S RO1 6M60795)</u>		
LSU A&M College (Baton Rouge)		6,745
<u>Through: SUNY Research Foundation - University at Albany</u>		
LSU A&M College (Baton Rouge)		70,572
Child Health and Human Development Extramural Research	93.865	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		8,337
LSU Health Sciences Center (New Orleans)		400,321
LSU Health Sciences Center (Shreveport)		57,716
Pennington Biomedical Research Center		385,309
University of New Orleans		138,562

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Aging Research	93.866	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$69,796
LSU Health Sciences Center (New Orleans)		2,092,948
Pennington Biomedical Research Center		1,553,804
<u>Through: Saint Charles Pharmacy</u>		
LSU Health Sciences Center (New Orleans)		2,219
Vision Research	93.867	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		258,228
LSU Health Sciences Center (New Orleans)		4,876,257
<u>Through: Doheny Eye Institute</u>		
LSU Health Sciences Center (New Orleans)		16,661
<u>Through: Johns Hopkins University</u>		
LSU Health Sciences Center (New Orleans)		273,024
<u>Through: Photon Industries</u>		
LSU Health Sciences Center (New Orleans)		15,400
<u>Through: University of Missouri at Kansas City</u>		
LSU Health Sciences Center (New Orleans)		50,375
Medical Library Assistance	93.879	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		117,040
Grants for Training in Primary Care Medicine and Dentistry	93.884	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		169,313
Alcohol Research Center Grants	93.891	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,968,988

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Rural Health Care Services Outreach and Rural Health Network Development Program	93.912	
<u>Direct Awards:</u>		\$31,027
Louisiana Tech University		
<u>Through: Area Health Education Center (#Better Health)</u>		
Louisiana Tech University		35,184
<u>Through: Southeast Louisiana Area Health Education Center Foundation</u>		
Southeastern Louisiana University		30,086
<u>Through: Southeastern Louisiana Area Health Education Center</u>		
LSU Health Sciences Center (New Orleans)		215,813
Healthy Start Initiative	93.926	
<u>Through: Family Road of Greater Baton Rouge (#1H49MC00107-01)</u>		
LSU A&M College (Baton Rouge)		15,994
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		499,796
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		14,224
Trauma Care Systems Planning and Development	93.953	
<u>Through: University of Hawaii (#Z714167)</u>		
LSU Health Sciences Center (Shreveport)		65,225
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		18,528

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Preventive Health Services - Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978	
<u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)		\$181,480
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems <u>Through: FCGC Foundation, Inc.</u> LSU Health Sciences Center (New Orleans)	93.988	2,252
International Research and Research Training <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.989	43,263
Animal Holding and Care of Animals...Intramural Research <u>Direct Awards:</u> University of Louisiana at Lafayette	93.RD.N02-NS-4-2358	588,281
Attenuation of Brucella Using Dominant Repair Mutans <u>Direct Awards:</u> University of Louisiana at Lafayette	93.RD.1 R21A1055964-01	105,872
Breeding/Housing/Maintenance of Rhesus in Support of AIDS Vaccines <u>Direct Awards:</u> University of Louisiana at Lafayette	93.RD.N01-AO-22751	623,975
Cancer Information Services <u>Through: University of Kentucky</u> LSU Health Sciences Center (New Orleans)	93.RD.N02C001241/N02CO51106	25,943
Cancer Prevention and Control <u>Through: Tulane University (#543785)</u> LSU Health Sciences Center (Shreveport)	93.RD.543785	5,700
Collaboration Agreement Genetic Polymorphism <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.RD.263-MD-216491-2	3,195

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Community Outreach Partnership Planning Project <u>Through: National Network of Medicine-South Central</u> <u>(#N01-LM-1-3515)</u> LSU Health Sciences Center (Shreveport)	93.RD.N01-LM-1-3515	\$933
Comparative Effectiveness of Antipsychotic Medicines in Patients with Alzheimer's and Schizophrenia <u>Through: University of North Carolina at Chapel Hill</u> <u>(#N01MH90001)</u> LSU Health Sciences Center (Shreveport)	93.RD.N01MH90001	43,893
Determine Genetic Susceptibility to Lung Cancer <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	93.RD.N01-HG-65404	257,267
Develop and Evaluate New Leprosy and TB Vaccines <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO #5	50,936
Expansion of Chimpanzee Holding Facilities <u>Direct Awards:</u> University of Louisiana at Lafayette	93.RD.1C06 RR016483-01	973,237
Generic Polymorphism Superoxide Dismustate in Placenta <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.RD.263-MQ-306627	2,499
HAM-TMC Outreach Contract <u>Through: Houston Academy of Medicine</u> <u>(#N01-LM-1-3515)</u> LSU Health Sciences Center (Shreveport)	93.RD.N01-LM-3515	11,000
HSDA: Newborn Hearing Screening <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.RD.03-MCHB-052B	8,689

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Immunology Research Design Support Services	93.RD.258-03-0001/TO#3	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$56,368
Immunology Research Functional Support Services	93.RD.258-03-0001/TO#2	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		51,889
IPA - Edward Richards	93.RD.04IPA24503	
<u>Direct Awards:</u>		
Paul M. Hebert Law Center		8,770
Leprosy Research Support and Maintenance of an Armadillo Colony	93.RD.258-03-0001/TO #6	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		53,935
Maintenance of a SPF Pigtail Breeding Colony	93.RD.No.1-AO-12747	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		920,455
Media Communications	93.RD.U36CCU300430	
<u>Through: University of Alabama</u>		
LSU Health Sciences Center (New Orleans)		28,720
Microbiology Research Design Support Services	93.RD.258-03-0001/TO#1	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		55,207
Newborn Screening Ed Materials	93.RD.210-01-0033	
<u>Through: University of California at Los Angeles (UCLA)</u>		
<u>(#1654 G EB026)</u>		
LSU Health Sciences Center (Shreveport)		59,577
NLM-Centric Internet Performance Evaluation	93.RD.N01-LM-1-3515	
<u>Through: NN/LM SCR, Houston Academy of Medicine</u>		
<u>(#N01-LM-1-3515)</u>		
LSU Health Sciences Center (Shreveport)		18,653

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
NN/LM PNR: Community Outreach, Planning Project <u>Through: NN/LM, PNR University of Washington</u> <u>(#N01-LM-1-3516)</u> LSU Health Sciences Center (Shreveport)	93.RD.N01-LM-1-3516	\$12,380
NN/LM Teaching Public Health Outreach Using Wireless LA <u>Through: National Network of Medicine-South Central</u> <u>(#N01-LM-1-3515)</u> LSU Health Sciences Center (Shreveport)	93.RD.N01-LM-1-3515	16,554
Population Based Multidisciplinary Study of Centenarians <u>Through: University of Georgia</u> LSU Health Sciences Center (New Orleans)	93.RD.P01AG17553	311,456
Prednisone and Fish Oil Supplements in Children and Young <u>Through: Medical City Dallas Hospital</u> LSU Health Sciences Center (New Orleans)	93.RD.R01DK49368	(11,276)
Project Director Oversight Continued <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO#HSH25850140	12,144
Project Director Services and Oversight for Base Year <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	93.RD.258-03-0001/PD TASK ORDER	(1)
Record Linkage SRV from National Cancer Registry <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	93.RD.064-RMB-4-0119	585
Risk Reduction for Young African American IDU's <u>Through: Tulane University</u> LSU Health Sciences Center (New Orleans)	93.RD.R01DA138899	166,344
SEER Expansion Program <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	93.RD.N02NP15106	1,384,722

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Services to Promote Sharing of Information <u>Through: Houston Academy of Medicine</u> LSU Health Sciences Center (New Orleans)	93.RD.N01-LM-1-3515	\$10,325
Southern Regional OHRP/IRB Forum <u>Direct Awards:</u> Louisiana Tech University	93.RD.HHSP233200500103P	3,171
Subsite and Morphology of Esophageal <u>Through: NAACCR, Inc.</u> LSU Health Sciences Center (New Orleans)	93.RD.N02-PC-44401	1,666
Tuberculosis Research Functional Support Services <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO #4/#8	47,588
Total Research and Development Cluster		<u>97,311,476</u>
<u>Student Financial Assistance Cluster:</u>		
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students <u>Direct Awards:</u> University of Louisiana at Monroe	93.342	30,653
Scholarships for Health Professions Students from Disadvantaged Backgrounds <u>Direct Awards:</u> Northwestern State University Southeastern Louisiana University Southern University and A&M College (Baton Rouge) University of Louisiana at Lafayette	93.925	202,616 69,778 103,621 32,866
Total Student Financial Assistance Cluster		<u>439,534</u>
Total U.S. Department of Health and Human Services		<u><u>\$4,768,924,458</u></u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Retired and Senior Volunteer Program	94.002	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		\$81,841
State Commissions	94.003	
<u>Direct Awards:</u>		
Office of Lieutenant Governor		190,692
Learn and Serve America - School and Community-Based Programs	94.004	
<u>Direct Awards:</u>		
Department of Education		207,594
AmeriCorps	94.006	
<u>Direct Awards:</u>		
Office of Lieutenant Governor		1,549,741
Training and Technical Assistance	94.009	
<u>Direct Awards:</u>		
Office of Lieutenant Governor		48,700
<u>Foster Grandparent/Senior Companion Cluster:</u>		
Foster Grandparent Program	94.011	
<u>Direct Awards:</u>		
Pinecrest Developmental Center		294,757
Total Foster Grandparent/Senior Companion Cluster		294,757
Total Corporation for National and Community Service		\$2,373,325
SOCIAL SECURITY ADMINISTRATION		
Social Security - Benefits Planning, Assistance, and Outreach Program	96.008	
<u>Direct Awards:</u>		
Executive Department		\$143,674
LSU Health Sciences Center (New Orleans)		324,959
Total Social Security - Benefits Planning, Assistance, and Outreach Program		468,633

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
SOCIAL SECURITY ADMINISTRATION (CONT.)		
Electronic Death Registration Process	96.SS00-04-60094	
<u>Direct Awards:</u>		
Office of Public Health		\$29,800
<u>Disability Insurance/SSI Cluster:</u>		
Social Security - Disability Insurance	96.001	
<u>Direct Awards:</u>		
Department of Social Services		37,315,178
Total Disability Insurance/SSI Cluster		37,315,178
<u>Research and Development Cluster:</u>		
Social Security - Research and Demonstration	96.007	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		191,498
Total Research and Development Cluster		191,498
Total Social Security Administration		\$38,005,109
U.S. DEPARTMENT OF HOMELAND SECURITY		
State Domestic Preparedness Equipment Support Program	97.004	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$653,206
Urban Areas Security Initiative	97.008	
<u>Direct Awards:</u>		
Department of Military Affairs		3,994,776
National Fire Academy Training Assistance	97.018	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		16,117
Hazardous Materials Assistance Program	97.021	
<u>Direct Awards:</u>		
Department of Military Affairs		30,000

(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, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	
<u>Direct Awards:</u> Department of Military Affairs		\$126,535
Flood Mitigation Assistance	97.029	
<u>Direct Awards:</u> Department of Military Affairs		314,255
Crisis Counseling	97.032	
<u>Direct Awards:</u> Department of Military Affairs		52,199
Disaster Unemployment Assistance	97.034	
<u>Direct Awards:</u> Department of Labor		197,766
Public Assistance Grants	97.036	
<u>Direct Awards:</u> Department of Military Affairs		8,746,279
Hazard Mitigation Grant	97.039	
<u>Direct Awards:</u> Department of Military Affairs		6,313,357
National Dam Safety Program	97.041	
<u>Direct Awards:</u> Department of Transportation and Development		22,418
Emergency Management Performance Grants	97.042	
<u>Direct Awards:</u> Department of Military Affairs		1,654,675
State Fire Training Systems Grants	97.043	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		16,244
Pre-Disaster Mitigation	97.047	
<u>Direct Awards:</u> Department of Military Affairs		119,993

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
State and Local All Hazards Emergency Operations Planning <u>Direct Awards:</u> Department of Military Affairs	97.051	<u>\$899,716</u>
Citizen Corps <u>Direct Awards:</u> Department of Military Affairs	97.053	<u>28,464</u>
Community Emergency Response Teams <u>Direct Awards:</u> Department of Military Affairs	97.054	<u>147,730</u>
State Homeland Security Program (SHSP) <u>Direct Awards:</u> Department of Military Affairs	97.073	<u>15,109,265</u>
Emergency Response to Weapons of Mass Destruction <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	97.1999-MU-CX-K006	<u>20,383,028</u>
NTA-08: WMD Performance Level Course for EMS Personnel <u>Through: Auburn University</u> LSU A&M College (Baton Rouge)	97.03-OVPR-420540-LSU-2	<u>(35,003)</u>
Repetitive Loss Technical Assistance/LA Project 7-2004 <u>Direct Awards:</u> Department of Military Affairs	97.EMT-2003/2004-CA-0123/0113	<u>441,511</u>
University and College Domestic Preparedness Assistance <u>Through: International Association of Campus Law Enforcement</u> LSU A&M College (Baton Rouge)	97.16448	<u>248,594</u>
Unmet Needs <u>Direct Awards:</u> Department of Military Affairs	97.2004-42-1246/1264/1269UN-9062-4101-D	<u>56,238</u>
U.S. Secret Service - Louisiana Electronic and Financial Crimes Task Force <u>Direct Awards:</u> Department of Public Safety and Corrections - Public Safety Services	97.unknown	<u>2,280</u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
<u>Homeland Security Cluster:</u>		
Homeland Security Grant Program	97.067	
<u>Direct Awards:</u>		
Department of Military Affairs		\$5,154,734
Total Homeland Security Cluster		5,154,734
<u>Research and Development Cluster:</u>		
Flood Mitigation Assistance	97.029	
<u>Direct Awards:</u>		
University of New Orleans		127,281
Electronically-Collimated Radiation Detector for Hand-Held and Area-Search Applications	97.RD.N66001-05-C-6024	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		20,476
Hurricane Lili Damage (FEMA)	97.RD.unknown	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		644,790
Total Research and Development Cluster		792,547
Total U.S. Department of Homeland Security		\$65,486,924
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		
Cooperative Development Program (CDP)	98.002	
Through: <u>United Negro College Fund</u>		
Southern University and A&M College (Baton Rouge)		\$28,452
Improving Income of Private Ukrainian Ag Producers	98.121-A-00-02-00001-00	
<u>Direct Awards:</u>		
LSU Agricultural Center		590,040
International Development Partnership	98.31127	
Through: <u>United Negro College Fund</u>		
Grambling State University		71,418

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)		
Meat, Seafood and Poultry Expansion into Southern Africa Program	98.690-A-00-04-00249-00	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$183,863
Partnerships for Food Industry Development	98.PCE-A-00-01-00012-00	
<u>Direct Awards:</u>		
LSU Agricultural Center		453,418
Total U.S. Agency for International Development		\$1,327,191
		\$8,390,425,172
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOANS		
LOAN ACTIVITY		
Federal Family Education Loans	84.032	\$1,703,382,740
Federal Perkins Loan Cancellations	84.037	1,218,306
College Housing and Academic Facilities Loans	84.142	1,259,000
<u>Student Financial Assistance Cluster:</u>		
Federal Family Education Loans	84.032	513,750,772
Federal Perkins Loan Program - Federal Capital Contributions	84.038	51,275,910
Federal Direct Loan	84.268	4,293,068
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	6,613,600
Nursing Student Loans	93.364	1,522,294
Total Student Financial Assistance Cluster		577,455,644
Total Loan Activity		\$2,283,315,690
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		
		\$10,673,740,862

(Concluded)

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

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STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2005**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, 2005. 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.

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

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.3% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana.

Food Stamp Program - Expenditures of the Food Stamp 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.

Issues of the commodities programs (CFDA 10.550, 10.565, 10.569) are reported in the SEFA at the federally assigned value of the commodities when they are issued to state agencies, hospitals, and universities. Issues of chemicals and supplies for the state's Boll Weevil Eradication Program (Plant and Animal Disease, Pest Control, and Animal Care - CFDA 10.025) are reported in the SEFA at cost.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES, HOSPITALS, AND UNIVERSITIES

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

E. LOANS, LOAN GUARANTEES OUTSTANDING, AND NON-CASH ASSISTANCE

The SEFA and related notes include certain loans, loan guarantees outstanding, and non-cash assistance as presented in the following schedule.

STATE OF LOUISIANA

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

CFDA Number	Loans and Loan Guarantees	Loans Disbursed During Year Ended June 30, 2005	Loans and Loan Guarantees Outstanding June 30, 2005
84.032	Federal Family Education Loans (note F)	\$513,750,772	\$1,928,556,590 (a)
84.038	Federal Perkins Loan Program - Federal Capital Contributions (note K)	11,283,826	56,176,006
84.142	College Housing and Academic Facilities Loans (note M)		746,000
84.268	Federal Direct Student Loans (note G)	4,293,068	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J)	867,325	5,959,679
93.364	Nursing Student Loans (note J)	380,186	1,408,199
<u>Other Non-Cash Assistance</u>			
10.025	Plant and Animal Disease, Pest Control, and Animal Care	1,775,407	
10.550	Food Donation	21,192,250	
10.565	Commodity Supplemental Food Program	18,438,562	
10.569	Emergency Food Assistance Program (Food Commodities)	8,286,666	
39.003	Donation of Federal Surplus Personal Property	1,931,934	
	Total	<u>\$582,199,996</u>	<u>\$1,992,846,474</u>

(a) As of June 30, 2005, the original principal on outstanding loan guarantees under the Federal Family Education Loans Program, which are guaranteed by the Office of Student Financial Assistance, amounted to \$1,928,556,590 (note F).

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.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

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, 2005, OSFA paid lending institutions \$39,478,628 for defaulted student loans, and the average federal participation in these default payments was 96.77%. New loans and consolidations of existing loans to students during the year ended June 30, 2005, which are guaranteed by OSFA, amounted to \$542,325,554. Only new loans made by universities are included as part of the SFA cluster. As of June 30, 2005, the original principal on outstanding loan guarantees under the FFEL Program, which are guaranteed by OSFA, amounted to \$1,928,556,590.

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.

<u>Hospital/University</u>	<u>Loans Disbursed During Year Ended June 30, 2005</u>
Bossier Parish Community College	\$7,628,571
Delgado Community College	31,988,893
Grambling State University	29,156,642
LSU and A&M College (Baton Rouge)	85,720,787
LSU at Alexandria	7,480,994
LSU at Eunice	5,674,419
LSU Health Sciences Center (New Orleans)	31,641,956
LSU Health Sciences Center (Shreveport)	11,880,408
LSU in Shreveport	11,536,196
Louisiana Tech University	20,726,999
McNeese State University	19,802,959
Nicholls State University	1,876,653
Northwestern State University	31,847,751
Southeastern Louisiana University	40,795,704
Southern University and A&M College (Baton Rouge)	59,352,900
Southern University at New Orleans	18,016,484
University of Louisiana at Lafayette	25,097,228
University of Louisiana at Monroe	27,452,440
University of New Orleans	46,072,788
	<hr/>
Total	<u><u>\$513,750,772</u></u>

STATE OF LOUISIANA

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

G. FEDERAL DIRECT STUDENT LOANS

The federal government provides loan capital directly to vocational, undergraduate, and graduate students and their parents under the Federal Direct Student Loans Program (CFDA 84.268). During the year ended June 30, 2005, loans totaling \$3,495,557 and \$797,511 were made to students at the campuses of Nunez Community College and Southern University at Shreveport-Bossier City, respectively.

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, 2005, is presented in the following schedule.

State Portion (Benefits Paid)	\$262,608,461
Federal Portion (Administrative Costs)	<u>25,211,228</u>
Total	<u><u>\$287,819,689</u></u>

I. PETROLEUM VIOLATION ESCROW FUNDS

Petroleum Violation Escrow Funds are monies that were provided to the state by the U.S. Department of Energy (DOE). These distributions were the result of legislative, administrative, and judicial actions involving violations of DOE's price and allocation controls in effect from August 1973 through January 1981. These controls applied to the allocation and pricing of crude oil and refined petroleum products. The funds include Warner Amendment funds, Office of Hearings and Appeals (OHA) funds, Exxon funds, and Multi-District Litigation (M.D.L.) Number 378 "Stripper Well" funds and are sometimes referred to as Federal Energy Settlement funds. Court orders and consent decrees relative to the lawsuits that resulted in these distributions imposed restrictions on the way the state can administer and use these monies.

J. NURSING STUDENT LOANS AND HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS

Public institutions of higher education receive federal capital contributions under the Nursing Student Loans Program (CFDA 93.364) and the Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students Program (CFDA 93.342) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under these programs as of June 30, 2005, are presented in the following schedule.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

<u>Hospital/University</u>	Nursing Student Loans		Health Professions Student Loans	
	Loans Made		Loans Made	
	During the Year Ended June 30, 2005	Outstanding Balance June 30, 2005	During the Year Ended June 30, 2005	Outstanding Balance June 30, 2005
Grambling State University		\$116,389		
LSU at Eunice		5,189		
LSU Health Sciences Center (New Orleans)	\$380,186	1,138,897	\$625,195	\$4,585,430
LSU Health Sciences Center (Shreveport)				72,525
McNeese State University		4,471		
Nicholls State University		1,499		
Southeastern Louisiana University		21,081		
University of Louisiana at Lafayette		90,885		
University of Louisiana at Monroe		29,788	242,130	1,301,724
Total	\$380,186	\$1,408,199	\$867,325	\$5,959,679

**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, 2005, are presented in the following schedule.

<u>Hospital/University</u>	Perkins Loans	
	Loans Made	
	During the Year Ended June 30, 2005	Outstanding Balance June 30, 2005
Delgado Community College		\$5,080
Grambling State University		1,542
LSU and A&M College (Baton Rouge)	\$3,639,970	14,015,856
LSU at Eunice	127,834	585,163
LSU Health Sciences Center (New Orleans)	673,632	2,774,139
LSU Health Sciences Center (Shreveport)	600,000	1,534,283
Louisiana Tech University	1,586,094	7,307,642
McNeese State University	456,205	2,545,067
Nicholls State University	4,000	26,746
Northwestern State University	426,653	3,088,479
Southeastern Louisiana University	465,187	2,583,818

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

	Perkins Loans	
	Loans Made During the Year Ended June 30, 2005	Outstanding Balance June 30, 2005
<u>Hospital/University (Cont.)</u>		
Southern University and A&M College (Baton Rouge)		\$1,918,370
Southern University at Shreveport-Bossier City		506,382
University of Louisiana at Lafayette	\$1,076,216	10,131,619
University of Louisiana at Monroe	982,742	4,207,471
University of New Orleans	1,245,293	4,944,349
	<u> </u>	<u> </u>
Total	<u>\$11,283,826</u>	<u>\$56,176,006</u>

L. FEDERAL 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 Federal 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, 2005, are presented in the following schedule.

<u>Hospital/University</u>	Principal and Interest Canceled
LSU and A&M College (Baton Rouge)	\$138,798
LSU at Eunice	16,967
LSU Health Sciences Center (New Orleans)	83,432
Louisiana Tech University	199,231
McNeese State University	141,994
Nicholls State University	2,196
Northwestern State University	93,540
Southeastern Louisiana University	49,688
University of Louisiana at Lafayette	297,980
University of Louisiana at Monroe	176,270
University of New Orleans	18,210
	<u> </u>
Total	<u>\$1,218,306</u>

STATE OF LOUISIANA

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

M. COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS

Public institutions of higher education received loans from the federal government under the College Housing and Academic Facilities Loans Program (CFDA 84.142). These funds were used to finance the construction, acquisition, and rehabilitation of student and faculty housing and related dining facilities or to finance the renovation or reconstruction of older undergraduate academic facilities. During 1998, the program was discontinued, but outstanding balances remain at some universities. The outstanding balances of loans made under this program as of June 30, 2005, are presented in the following schedule.

<u>University</u>	<u>Outstanding Balance June 30, 2005</u>
Grambling State University	\$576,000
LSU and A&M College (Baton Rouge)	<u>170,000</u>
Total	<u><u>\$746,000</u></u>

N. 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 \$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, 2005, the outstanding loan balance is \$2,509,631. Payments totaling \$177,754 were made during the year.

O. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC PROGRAM)

During the fiscal year ended June 30, 2005, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of \$42,352,960 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 1,002,836 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 635,453 less participants than were actually served during the fiscal year.

STATE OF LOUISIANA

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

P. MAJOR FEDERAL AWARD PROGRAMS

The State of Louisiana's major federal award programs for the year ended June 30, 2005, were determined 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 (page A-157) and the outstanding loan balances for certain loan programs as of and for the year ended June 30, 2004. The state's Type A federal award programs for the year ended June 30, 2005, were all federally assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2004, was equal to or greater than \$24,377,932.

A total of 26 Type A programs/clusters were identified. Auditors designated four Type A programs/clusters as low-risk. These four Type A programs/clusters were not audited as major during the 2005 fiscal year. The four Type A programs/clusters identified as low-risk are as follows:

14.228 Community Development Block Grants/State's Program

Child Nutrition Cluster:

10.553 School Breakfast Program

10.555 National School Lunch Program

10.556 Special Milk Program for Children

10.559 Summer Food Service Program for Children

Disability Insurance/SSI Cluster:

96.001 Social Security - Disability Insurance

Highway Planning and Construction Cluster:

20.205 Highway Planning and Construction

OMB Circular A-133, Section 520 describes two options for identifying high-risk Type B programs/clusters to audit as major. Option 2 allows identification of high-risk Type B programs/clusters by selecting one high-risk Type B program/cluster for each low-risk Type A program/cluster identified. Because four Type A programs/clusters were assessed as low-risk for the 2005 fiscal year, four high-risk Type B programs/clusters were identified and audited as major. The four high-risk Type B programs/clusters audited as major during the 2005 fiscal year are listed below.

84.031 Higher Education - Institutional Aid

84.048 Vocational Education - Basic Grants to States

84.298 State Grants for Innovative Programs

Aging Cluster:

93.044 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers

93.045 Special Programs for the Aging - Title III, Part C - Nutrition Services

93.053 Nutrition Services Incentive Program

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

The major programs cumulatively account for approximately 86% of the state's expenditures/issues/loans of federal award programs for the year ended June 30, 2005. 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		\$98,972,549	\$2,773,494
10.558	Child and Adult Care Food Program		52,704,804	51,923,992
17.225	Unemployment Insurance		287,819,689	
84.010	Title I Grants to Local Educational Agencies		248,648,260	245,283,306
84.031	Higher Education - Institutional Aid		14,726,459	
84.032	<u>Federal Family Education Loans:</u>			
	Administrative Expenditures		36,187,838	
	Loan Activity		1,703,382,740	
84.048	Vocational Education - Basic Grants to States		21,489,787	12,030,786
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States		42,934,458	
84.298	State Grants for Innovative Programs		5,327,781	4,421,195
84.357	Reading First State Grants		31,754,860	27,573,966
84.367	Improving Teacher Quality State Grants		56,394,546	54,098,977
93.558	Temporary Assistance for Needy Families		152,221,278	63,097,944
93.563	Child Support Enforcement		35,065,487	11,034,069
93.658	Foster Care - Title IV-E		63,389,493	480,040
93.667	Social Services Block Grant		42,406,250	349,401
93.767	State Children's Insurance Program		110,536,735	
93.917	HIV Care Formula Grants		25,051,511	9,977,551
93.959	Block Grants for Prevention and Treatment of Substance Abuse		27,737,247	12,052,234
<u>Food Stamp Cluster:</u>				
10.551	Food Stamps	\$824,521,309		
10.561	State Administrative Matching Grants for Food Stamp Program	45,692,560	870,213,869	1,024,167
<u>WIA Cluster:</u>				
17.258	WIA Adult Program	24,440,535		16,636,298
17.259	WIA Youth Activities	20,445,509		19,772,457
17.260	WIA Dislocated Workers	39,096,927	83,982,971	30,965,506

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
<u>Student Financial Assistance Cluster:</u>				
84.007	Federal Supplemental Educational Opportunity Grants	\$6,807,377		
84.032	<u>Federal Family Education Loans:</u>			
	Loan Activity	513,750,772		
84.033	Federal Work-Study Program	9,347,265		
84.038	<u>Federal Perkins Loan Program -</u>			
	<u>Federal Capital Contributions:</u>			
	Administrative Expenditures	576,141		
	Loan Activity	51,275,910		
84.063	Federal Pell Grant Program	213,584,938		
84.268	<u>Federal Direct Student Loans:</u>			
	Loans Disbursed	4,293,068		
93.342	<u>Health Professions Student Loans,</u>			
	<u>Including Primary Care Loans/</u>			
	<u>Loans for Disadvantaged Students:</u>			
	Administrative Expenditures	30,653		
	Loan Activity	6,613,600		
93.364	<u>Nursing Student Loans:</u>			
	Loan Activity	1,522,294		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	408,881	\$808,210,899	
<u>Special Education Cluster:</u>				
84.027	Special Education - Grants to States	141,722,390		\$130,722,149
84.173	Special Education - Preschool Grants	6,222,088	147,944,478	5,221,037
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	5,976,491		4,821,272
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	7,833,772		8,028,318
93.053	Nutrition Services Incentive Program	2,653,683	16,463,946	2,653,683
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant	104,602,391		785,332
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	20,912,951	125,515,342	

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
Medicaid Cluster:				
93.775	State Medicaid Fraud Control Units	\$1,430,811		
93.777	State Survey and Certification of Health Care Providers and Suppliers	8,711,788		
93.778	Medical Assistance Program	<u>3,914,088,275</u>	\$3,924,230,874	
Research and Development Cluster:				
	U.S. Department of Agriculture	9,880,107		\$115,249
	U.S. Department of Commerce	7,536,044		187,241
	U.S. Department of Defense	16,868,411		128,380
	U.S. Department of Housing and Urban Development	36,655		
	U.S. Department of the Interior	4,905,798		145,834
	U.S. Department of Justice	27,038		
	U.S. Department of Transportation	36,437		
	Office of Personnel Management	7,651		
	National Aeronautics and Space Administration	4,553,723		192,586
	National Endowment for the Humanities	28,366		
	National Science Foundation	22,163,296		303,687
	Small Business Administration	1,456,536		
	U.S. Department of Veterans Affairs	37,629		
	Environmental Protection Agency	3,342,396		690,492
	U.S. Department of Energy	5,444,194		502,883
	U.S. Department of Education	3,178,873		257,442
	U.S. Department of Health and Human Services	97,311,476		5,942,707
	Social Security Administration	191,498		
	U.S. Department of Homeland Security	<u>792,547</u>	<u>177,798,675</u>	
	Total Expenditures (Activity) of Major Programs		<u><u>\$9,211,112,826</u></u>	<u><u>\$724,193,675</u></u>

STATE OF LOUISIANA

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

**Q. COMPONENT UNITS AUDITED BY
OTHER EXTERNAL AUDITORS**

Other external auditors audited certain entities included in the State of Louisiana's *Comprehensive Annual Financial Report* for the year ended June 30, 2005. To obtain the latest audit report of a particular entity, you may contact that agency using the following list of addresses:

Amite River Basin Drainage and Water
Conservation District
3535 S. Sherwood Forest, Suite 135
Baton Rouge, LA 70816-2255

Caddo Levee District
Post Office Box 78282
Shreveport, LA 71137-8282

Atchafalaya Basin Levee District
Post Office Box 170
Port Allen, LA 70767-0170

Custodian of Notarial Records for
Orleans Parish
1340 Poydras, Suite 360
New Orleans, LA 70112

Bayou D'Arbonne Lake Watershed District
Post Office Box 1613
Ruston, LA 71273-1613

East Jefferson Levee District
203 Plaque Court
Harahan, LA 70123

Louisiana Beef Industry Council
4921 I-10 Frontage Road
Port Allen, LA 70767

Fifth Louisiana Levee District
102 Burnside Drive
Tallulah, LA 71282

Board of Examiners of Certified
Shorthand Reporters
Post Office Box 3257
Baton Rouge, LA 70821

* Foundation for Excellence in Louisiana
Public Broadcasting
7733 Perkins Road
Baton Rouge, LA 70810-1199

Bossier Parish Levee District
Post Office Box 8279
Bossier City, LA 71113

Greater Baton Rouge Port Commission
Post Office Box 380
Port Allen, LA 70767-0380

* = Single Audit

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Greater New Orleans Expressway
Commission
Post Office Box 7656
Metairie, LA 70010

Legislative Fiscal Office
Post Office Box 44097
Baton Rouge, LA 70804

House of Representatives
Post Office Box 94062
Baton Rouge, LA 70804

Louisiana Board for Hearing Aid Dealers
Post Office Box 6016
Monroe, LA 71211-6016

* Jefferson Parish Human Services Authority
3300 W. Esplanade Avenue, Suite 213
Metairie, LA 70002

Louisiana Board of Examiners for Speech-
Language Pathology and Audiology
18550 Highland Road, Suite B
Baton Rouge, LA 70809

Lafourche Basin Levee District
Post Office Box 670
Vacherie, LA 70090

Louisiana Board of Examiners of Nursing
Facility Administrators
5647 Superior Drive
Baton Rouge, LA 70816

Lake Borgne Basin Levee District
Post Office Box 216
Violet, LA 70092

Louisiana Board of Wholesale Drug
Distributors
12046 Justice Ave., Suite C
Baton Rouge, LA 70816

Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Louisiana Catfish Promotion and
Research Board
Post Office Box 95004
Baton Rouge, LA 70895

Legislative Budgetary Control Council
Post Office Box 44305
Baton Rouge, LA 70804

Louisiana Cancer Research Center
1615 Poydras, Suite 1000
New Orleans, LA 70112

* = Single Audit

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Louisiana Crawfish Promotion and
Research Board
Post Office Box 95004
Baton Rouge, LA 70895-9004

Louisiana Naval War Memorial
Commission
305 South River Road
Baton Rouge, LA 70802

Louisiana Economic Development
Corporation
Post Office Box 94185
Baton Rouge, LA 70804-9185

Louisiana Professional Engineering and
Land Surveying Board
9643 Brookline Avenue, Suite 121
Baton Rouge, LA 70809

* Louisiana Educational Television Authority
7733 Perkins Road
Baton Rouge, LA 70810-1199

Louisiana Public Facilities Authority
2237 South Acadian Thruway, Suite 650
Baton Rouge, LA 70808

* Louisiana Housing Finance Agency
2415 Quail Drive
Baton Rouge, LA 70808

Louisiana Real Estate Appraisers Board
Post Office Box 14785
Baton Rouge, LA 70898

Louisiana Licensed Professional
Counselors Board of Examiners
8631 Summa Avenue, Suite A
Baton Rouge, LA 70809

Louisiana Real Estate Commission
Post Office Box 14785
Baton Rouge, LA 70898

Louisiana Licensed Professional Vocational
Rehabilitation Counselors Board of
Examiners
Post Office Box 41594
Baton Rouge, LA 70835-1594

Louisiana Retirement Systems Building
Management Partnership
Post Office Box 44213
Baton Rouge, LA 70804

Louisiana Motor Vehicle Commission
3519 12th Street
Metairie, LA 70002

Louisiana Rice Promotion Board
110 Southwestern Avenue
Crowley, LA 70526-5514

* = Single Audit

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Louisiana Rice Research Board
1373 Caffey Road
Rayne, LA 70578

Louisiana State Board of Embalmers
and Funeral Directors
Post Office Box 8757
Metairie, LA 70011

Louisiana School Employees'
Retirement System
Post Office Box 44516
Baton Rouge, LA 70804-4516

Louisiana State Board of Examiners in
Dietetics and Nutrition
18550 Highland Road, Suite B
Baton Rouge, LA 70809

Louisiana Senate
Post Office Box 94183
Baton Rouge, LA 70804

Louisiana State Board of Medical Examiners
Post Office Box 30250
New Orleans, LA 70190-0250

Louisiana Soybean and Grain Research
and Promotion Board
Post Office Box 95004
Baton Rouge, LA 70890

Louisiana State Board of Nursing
5207 Essen Lane, Suite 6
Baton Rouge, LA 70809

Louisiana State Board of Architectural
Examiners
9625 Fenway Avenue, Suite B
Baton Rouge, LA 70809

Louisiana State Board of Optometry
Examiners
Post Office Box 555
Oakdale, LA 71463

Louisiana State Board of Certified Social
Work Examiners
18550 Highland Road, Suite B
Baton Rouge, LA 70809

Louisiana State Board of Pharmacy
5615 Corporate Blvd., Suite 8E
Baton Rouge, LA 70808

Louisiana State Board of Dentistry
365 Canal Street, Suite 2680
New Orleans, LA 70130-1112

Louisiana State Board of Practical
Nurse Examiners
3421 North Causeway Blvd., Suite 505
Metairie, LA 70002

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Louisiana State Board of Private
Security Examiners
15703 Old Hammond Highway
Baton Rouge, LA 70816

Louisiana Recreational and Used
Motor Vehicle Commission
3132 Valley Creek Drive
Baton Rouge, LA 70808

Louisiana State Cemetery Board
2901 Ridgelake Drive, Suite 101
Metairie, LA 70002

Millennium Port Authority
Post Office Box 90046
New Orleans, LA 70160

Louisiana State Employees' Retirement
System
Post Office Box 44213
Baton Rouge, LA 70804-4213

Nineteenth Louisiana Levee District
Post Office Box 267
Colfax, LA 71417

Louisiana State Law Institute
LSU Law Center, Room 382
Baton Rouge, LA 70803

North Bossier Levee District
Post Office Box 338
Benton, LA 71006

Louisiana State Police Pension and
Retirement System
3100 Brentwood Drive, Suite B
Baton Rouge, LA 70809

North Lafourche Conservation, Levee
and Drainage District
Post Office Drawer 230
Raceland, LA 70394

Louisiana State Radio and Television
Technicians Board
6554 Florida Blvd., Suite 109
Baton Rouge, LA 70806-4474

* Orleans Levee District
6920 Franklin Avenue
New Orleans, LA 70122

Louisiana Tax Free Shopping Commission
Post Office Box 20125
New Orleans, LA 70141

Pontchartrain Levee District
Post Office Box 426
Lutcher, LA 70071

* = Single Audit

STATE OF LOUISIANA

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

Poverty Point Reservoir District
Post Office Box 811
Delhi, LA 71232

Teachers' Retirement System of Louisiana
Post Office Box 94123
Baton Rouge, LA 70804-9123

Radiologic Technology Board of Examiners
3108 Cleary Avenue, Suite 207
Metairie, LA 70002

Tensas Basin Levee District
Post Office Box 68
Rayville, LA 71269

Red River Levee and Drainage District
Post Office Box 433
Coushatta, LA 71019

* West Jefferson Levee District
7001 River Road
Marrero, LA 70072

Red River, Atchafalaya and Bayou Boeuf
Levee District
Post Office Box 8235
Alexandria, LA 71306

Sabine River Authority
15091 Texas Highway
Many, LA 71449

South Lafourche Levee District
Post Office Box 426
Galliano, LA 70354

State Plumbing Board
2714 Canal Street, Room 512
New Orleans, LA 70119

* = Single Audit

Appendix B

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

LEGISLATIVE AUDITOR

Appendix B

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

	Page No.
Baton Rouge Community College.....	B-3
Board of Regents for Higher Education	B-6
Bossier Parish Community College	B-9
Education, Department of	B-11
Executive Department - Statewide.....	B-17
Health and Hospitals, Department of	B-19
Labor, Department of	B-22
Louisiana Community and Technical College System.....	B-27
Louisiana State University in Shreveport	B-28
Louisiana State University Health Sciences Center (New Orleans)	B-29
Louisiana Technical College	B-30
McNeese State University.....	B-32
Northwestern State University	B-33
Public Safety and Corrections - Corrections Services, Department of.....	B-36
Revenue, Department of.....	B-38
Risk Management, Office of.....	B-50
Social Services, Department of.....	B-51
Southeastern Louisiana University	B-61
Southern University and A&M College (Baton Rouge)	B-63
Southern University at New Orleans.....	B-66
Southern University at Shreveport-Bossier City.....	B-67
Transportation and Development, Department of	B-70

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Office of the Chancellor

225.216.8402
fax 225.216.8100
www.mybr.com

5310 Florida Boulevard • Baton Rouge, Louisiana 70806

April 20, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Management of Baton Rouge Community College (BRCC) concurs with the finding and recommendations related to the finding "Inadequate Control over Pell Grant".

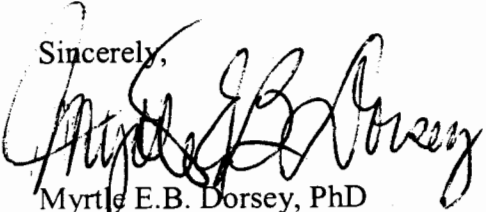
Fiscal Year 2003-2004 was the first year that BRCC was authorized to provide Pell Grants to students. While it was the intention and the expectation of Management that all programs would be administered according to established guidelines and procedures, management acknowledges that this did not occur in all areas of administration of the Pell Grant program.

The Financial Aid Department has a new director who has extensive experience in financial aid operations and management. The Director has been given the charge to review departmental practices and to insure that not only Pell, but all programs are administered according to established federal guidelines and procedures.

The Director of Financial Aid and the Vice Chancellor for Student Affairs are responsible for improving the operational areas.

Please contact my office if you have any questions or need additional information regarding our response.

Sincerely,


Myrtle E.B. Dorsey, PhD
Chancellor

Cc: Walter G. Bumphus, PhD, President LCTCS
Mr. Allen Brown, Director, Internal Audit, LCTCS
Ms. Maxine Rogers, Vice Chancellor, Administration and Finance
Dr. Stephen Hilterbran, Vice Chancellor, Student Affairs
Mr. Keith Thomas, Director, Financial Aid



Office of the Chancellor

225.216.8402
fax 225.216.8100
www.mybr.com

5310 Florida Boulevard • Baton Rouge, Louisiana 70806

May 10, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Management of Baton Rouge Community College (BRCC) does not concur with the finding and recommendations related to the finding "Noncompliance with Public Safety and Community Policing grant (COPS)", as stated previously. This letter serves as further clarification on this finding.

Based upon information that Baton Rouge Community College received from the granting agency, the auditor has been provided a copy, Management administered the COPS grant with the understanding that the institution was administering the grant according to established guidelines of the grantor and the Louisiana Office of Civil Service. Attached you will find:

- Letter dated April 26, 2004 from Mr. Arthur L. William, Grant Monitoring Specialist, regarding a site visit to monitor the program. Mr. Williams visit and subsequent letter did not state any concerns of the administration of the grant.
- Letter dated January 25, 2003 that grants BRCC an eighteen month extension on the grant through May 31, 2006.
- E-mail dated January 19, 2006 from Mr. Kevin Andrews, Grant Program Specialist, who states that, "The COPS agency requirement is that your agency follows the mandate of your controlling authority (the state of Louisiana, etc.) on this matter. So, if your controlling authority says it is allowable to hire a new officer, begin paying them, then send them to an academy for certification, then this would also be allowable in the eyes of the COPS agency".
- Copies of the job descriptions for Police Office I and Police Officer II positions that BRCC has utilized that come directly from Civil Service.. Please note that both descriptions state that the employee "May be required to complete a Peace Officers Standards and Training (POST) course."

Also, note that the security staff at BRCC does not have the authority to arrest individuals. The Baton Rouge Police Department is notified when the situation requires such action.

Attachments can be provided
upon request.

B-4

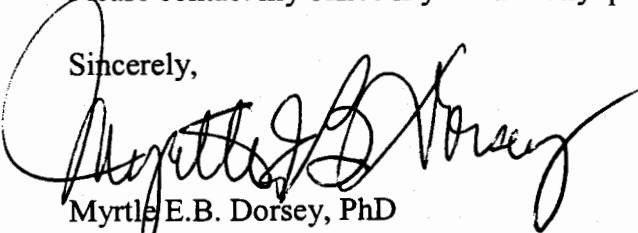
Baton Rouge Community College is an Equal Opportunity/Equal Access Employer

The intent of Management was to create a community policing force of peace officers that would provide safety for students, staff and faculty at the college.. The Management of BRCC did not receive any communication from the granting agency that would lead the college to believe that the management of the COPS grant was not administered in compliance with the guidelines.

The Special Assistant to the Chancellor is responsible for contacting the grantor and to report this finding and act as directed by the granting agency.

Please contact my office if you have any questions or need additional information regarding our response.

Sincerely,



Myrtle E.B. Dorsey, PhD
Chancellor

Cc: Walter G. Bumphus, PhD, President LCTCS
Ms. Jan Jackson, Senior Vice President, Finance and Administration, LCTCS
Mr. Allen Brown, Director, Internal Audit, LCTCS
Ms. Maxine Rogers, Vice Chancellor, Administration and Finance
Mr. Harry Thompson, Special Assistant to the Chancellor

Roland M. Toups
Chair

Frances T. Henry
Vice Chair

Pat A. Strong
Secretary

E. Joseph Savoie
Commissioner of
Higher Education



BOARD OF REGENTS

P. O. Box 3677
Baton Rouge, LA 70821-3677
Phone (225) 342-4253
Fax (225) 342-3371
www.regents.state.la.us

William D. Blake
Scott O. Brame
Richard E. D'Aquin
Reggie Dupré
Stanley J. Jacobs
Robert W. Levy
W. Clinton Rasberry, Jr.
Virgil Robinson, Jr.
Norbert A. Simmons
William Clifford Smith
Harold M. Stokes
Artis L. Terrell, Jr.
Jeraul Mackey, Student Member

March 15, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, La. 70804-9397

Dear Mr. Theriot:

The Louisiana Board of Regents concurs with the finding entitled **Non-Compliance with Subrecipient Monitoring Requirement**.

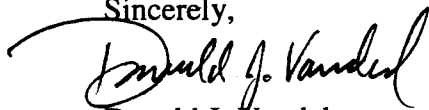
The Board of Regents has gone through substantial reorganization mainly due to some key personnel retirements. Verification as to what was or what was not done in regards to the review of the FY 2003 OMB A-133 audit could not be obtained. Beginning with the 2004 OMB A-133 audits, procedures will be implemented in order to ensure that the audits are received, reviewed, a management decision is issued on any finding, and if the finding deals with our specific program, subrecipients' corrective actions are followed through.

In a good faith effort to make sure that the FY 2003 OMB A-133 audit was reviewed, we noticed 3 public entities that received pass-through funds from the Board of Regents had findings in the FY 2003 OMB-133 audit. We have also requested and received to date 4 of 6 of the FY 2003 OMB A-133 audits from private institutions that received passthrough funding. In regards to public institutions, Grambling State University was cited for federal draw downs and accrued receivables recorded in the general ledger not reconciling to grant expenditures. The Board recognizes that this finding could correlate to the invoices received from Grambling for our passthrough funds being unsupported. However, in a review of the audit report for Grambling State University of 2004, they had corrected this problem. GSU was also cited for Noncompliance with State's Movable Property Regulations. Upon review of the 2004 audit report, this finding had not been corrected. The Board of Regents does not materially fund equipment purchases through its passthrough grant with Grambling State University. In the passthrough grant that the BOR has with GSU, for the period of FY 2001-2005, we have spent

\$4,025.84 on equipment. As part of the review that our auditors will be conducting, we will however, have GSU account for all funds received from the Board of Regents for equipment. We will also ensure that GSU has complied with state property regulations in regards to these funds. Louisiana State University Health Science Center (New Orleans) was cited for having no formal disaster recovery plan. This citing is also beyond the scope of the Board of Regents and does not directly affect passthrough funds awarded to LSUHSC NO by the Board of Regents. Southern University A&M College was cited for Aid exceeded Documented need in regards to its issuing of financial aid to students. Again, this is beyond the scope of the Board of Regents and does not directly affect passthrough funds awarded to Southern by the Board of Regents. In regards to the findings of the private institutions, we will review the reports for Xavier and Dillard when they are received. Tulane University was cited for several deficiencies in regards to various federal awards. Although the particular federal awards cited are not under our program, we recognize that some of these same problems may occur in our program and are committed to accounting for the monies passed through to Tulane by the Board of Regents. Our Lady of Holy Cross was cited for Cash Account Authorization and Reporting and Eligibility deficiencies in regards to administration of its Pell Grant Program. In order to ensure that funds passed through to OLHC by the Board of Regents were sufficiently accounted for, the BOR will obtain supporting documentation and reconciliation of the funds to the general ledger. Loyola and Centenary had no findings that needed attention.

The Board of Regents developed written procedures for monitoring of subawards in October 2004. However, because the Board of Regents has a limited audit staff, which is responsible for various types of activities, it was decided that the audits of passthrough entities would be scheduled to coincide with the institutions audits of student credit hours, aid to independent institutions, as well as endowment accounts. The desk reviews and preparation for these audits are being done now and the site visits will take place throughout the summer. These reviews will cover the periods of FY 2003-2005. The persons responsible for the above actions are Wendy Simoneaux, Associate Commissioner for Finance and Administration, Janice Hill and Angela Davis, Higher Education Auditors. These reviews will be ongoing processes and institutions will be reviewed on the attached rotating schedule with special attention given to those institutions that are receiving passthrough funds from the BOR for the first time, considered high risk, or have received OMB A-133 audit findings.

Sincerely,



Donald J. Vandal

Deputy Commissioner for Finance and Administration

**Louisiana Board of Regents
Fiscal Year Ended 2003 & 2004
Passthrough Entities**

	2004 Amount Given	2003 Amount Given	Total
Nunez CC	5,124	1,318	6,442
Xavier	3,525	6,996	10,521
LSU AG	-	23,230	23,230
Southern S	10,096	13,622	23,718
Loyola	21,008	10,492	31,500
LSU S	-	50,000	50,000
LSU A	58,701	43,780	102,481
Dillard	100,795	13,826	114,621
OLHC	70,299	44,341	114,640
LSUHSC S	14,280	142,860	157,140
Southeastern	65,167	107,121	172,288
Northwestern	80,755	102,287	183,042
Grambling	54,380	159,216	213,596
SUNO	105,483	129,412	234,895
Centenary	116,901	143,025	259,926
ULM	89,730	177,946	267,676
Nicholls	197,920	198,844	396,764
McNeese	162,473	268,052	430,525
LUMCON	230,303	334,122	564,425
ULL	298,227	322,247	620,474
Tulane	351,070	587,902	938,972
LSU HSC N	618,302	549,510	1,167,812
SUBR	777,634	611,582	1,389,216
LA Tech	901,704	869,348	1,771,052
LSU BR	931,555	1,142,387	2,073,942
UNO	772,334	1,311,708	2,084,042
	6,037,766	7,365,174	13,402,940

B-8

Public Institutions: 20

Year 1 - Top 1/2

UNO
LSU BR
LA Tech
SUBR
LSU HSC N
ULL
Grambling switched w/ Lumcon b/c of audit finding
McNeese
Nicholls
ULM

Year 2 - Bottom 1/2

SUNO
Lumcon switched w/ Grambling b/c of audit finding
NSU
SLU
Nunez CC
LSU AG
Southern S
LSU S
LSU A
LSUHSC S

Private Institutions: 6

Year 1 - all 6

OLHC
Centenary
Tulane
Xavier
Loyola
Dillard

BOSSIER PARISH COMMUNITY COLLEGE

6220 East Texas St.
Bossier City, Louisiana 71111



(318) 678-6000
tcarleton@bpcc.edu

Tom Carleton
Chancellor

November 1, 2005

Steve J. Theriot, CPA
Legislative Auditor
State of Louisiana
P O Box 94397
Baton Rouge, LA 70804-9397

Please find attached the Management of Bossier Parish Community College's response to the audit finding and recommendation related to Over-Award of Financial Aid to transfer students.

Should you have any questions or require further information, please do not hesitate to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tom Carleton' with a stylized flourish at the end.

Tom Carleton
Chancellor

TC/ms

BOSSIER PARISH COMMUNITY COLLEGE

6220 East Texas St.
Bossier City, Louisiana 71111



(318) 678-6000
www.bpcc.edu

October 31, 2005

Steve J. Theriot, CPA
Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Management of Bossier Parish Community College concurs with the finding and recommendation related to Over-award of Financial Aid to Transfer Students.

Management of Bossier Parish Community College has implemented procedures to obtain and carefully review all information available when considering a student's application for financial aid. The automated system currently reviews the National Student Loan Data System (NSLDS) history information provided on the Institutional Student Information Record (ISIR) to determine if the student 1) has loans in default, 2) has a Title IV overpayment, or (3) has reached his/her loan aggregate limit. In addition to the system checks currently in place, Management has implemented a computer program that places a NSLDS "flag" on the system as soon as a new ISIR is loaded into the system. A list of students with the NSLDS "flag" is printed for review by Financial Aid staff members. The staff member will access the NSLDS website for each student listed and print all available information for review. If the staff member determines that the student has financial aid history at other colleges/universities and also determines that the student did not provide this information to the Admissions office, the staff member will place a hold on the student's account to prevent financial aid from being awarded until Admissions has all appropriate transcripts posted to the SIS system. Once all transcripts have been posted to the SIS system, a review of the student's grades/hours will determine if the student meets Satisfactory Academic Progress (SAP) requirements.

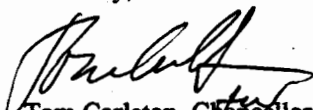
Management has also implemented an additional procedure to further ensure that all available information is reviewed before applying aid to the student's account. Financial Aid staff members will access the NSLDS website again when a student returns his/her signed award letter and print the NSLDS history as of the date the award letter is returned, ensuring that the most up-to-date history is reviewed.

Management of Bossier Parish Community College will also access the Common Origination and Disbursement (COD) website (when award letter is signed and returned) to determine if a student is receiving a Pell Grant at another institution for the current award year to avoid a possible overpayment of Pell.

Management will contact appropriate authorities to determine the corrective action that should be taken by the college relating to the questioned costs.

The responsible persons for corrective action are Vicki Temple, Financial Aid Director, Regina Terry, Financial Aid Associate Director; and appropriate Financial Aid staff members.

Sincerely,


Tom Carleton, Chancellor



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064
Toll Free #: 1-877-453-2721
<http://www.louisianaschools.net>

February 15, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

The Louisiana Department of Education (DOE) appreciates the opportunity to respond to the reportable audit finding for the DOE related to "Inadequate Subrecipient Monitoring." DOE management has reviewed the finding and concurs with the finding as presented.

It should be noted, however, this finding was partially caused as a result of the total corruption of the database used by the Bureau of Internal Audit (BIA) to track single audit findings when the database was moved between servers. Due to time constraints related to other audit projects, the BIA failed to test the database in a timely manner after it was moved between servers. A back-up of the database, which normally would be available, was not available due to the time which lapsed between the time the database was moved and the time it was tested. The database was unavailable for almost six months while arrangements were made to rebuild and repopulate the database. As a result, the BIA was unable to record necessary entries related to single audits before distributing reports to the DOE programs. The BIA was forced to delay processing single audit reports until the database was again available.

Corrective Action Plan

1. The BIA database has been reconstructed and is now operating properly. The BIA resumed normal distribution of single audit reports in August 2005. The BIA has changed its procedures to ensure files are tested in a timely manner in the future to allow backup recovery in case a similar situation should occur.
2. The BIA conducted a workshop for DOE staff in October 2005, related to subrecipient monitoring and related responsibilities, including the importance of issuing management decisions for single audit findings. In addition, the BIA conducted several follow-up meetings with DOE staff related to these same issues after the workshop.
3. The BIA has already modified its distribution procedures to place more emphasis on distribution of single audits with federal program findings. School board

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Mr. Steve Theriot, CPA
Page Two
February 15, 2006

single audit reports with federal program findings are now being recorded and distributed within (14) days after receipt in the BIA.

4. The Bureau of Internal Audit has developed procedures to follow-up unresolved single audit findings before expiration of the 180 day time limit related to issuing management decisions.
5. The Assistant Superintendents for each of the affected offices in the DOE will meet with their staffs to stress the importance of issuing timely management decisions related to single audit findings. In addition, the offices will develop or strengthen existing procedures to ensure management decisions are issued in a timely manner in accordance with federal regulations.

The projected completion date for this corrective action plan is June 30, 2006.

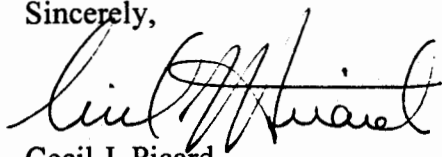
The contact person related to this finding for the Bureau of Internal Audit is:

Dudley J. Garidel, Jr. Director
Bureau of Internal Audit
(225) 342-1518
dudley.garidel@la.gov

The contact persons related to this finding for the federal programs are the individual Assistant Superintendents for each of the affected offices.

If you have additional questions concerning this response, please contact Patrick Weaver, Deputy Undersecretary, at (225) 342-2098 or by e-mail at patrick.weaver@la.gov.

Sincerely,



Cecil J. Picard
State Superintendent of Education

CJP:DJGJr

c: Carole Wallin
Marlyn Langley
Patrick Weaver
Dudley Garidel
Donna Ganey
Robin Jarvis
Sheila Talamo



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064
Toll Free #: 1-877-453-2721
<http://www.louisianaschools.net>

February 22, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

My office has received the February 8, 2006, letter from Wesley D. Gooch, CPA, concerning a reportable audit finding for the Department of Education (DOE) regarding the "Theft of Computers." Department staff has reviewed the finding, and management concurs with the report as presented by your staff.

Facts Relating to this Finding

- On June 1, 2005, the State Police were called to investigate the theft of a DELL loaner Laptop computer.
- To aid in the search of this stolen computer, the DELL Corporation added the stolen Laptop to their database.
- On November 14, 2005, State Police found (5) DOE Laptops at the residence of a DOE employee. That employee was arrested at the residence for the theft of the stolen Laptops.
- On November 28, 2005, the State Police returned (5) Laptops to the DOE.
- On January 5, 2006, the father of the employee returned the employee's state-issued identification badge and pager to the DOE.
- On February 3, 2006, a request for processing a Risk Management claim (based on the police reports and the DOE annual inventory) was submitted to Rex Thomas (DOE Property Control Manager).
- The State Police investigation is ongoing.

It is important to note that all appropriate action has been taken to prevent the theft of future computer Laptops from the HELPDESK area in the Division of Planning, Analysis, and Information Resources.

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Mr. Steve Theriot, CPA
Page Two
February 22, 2006

Corrective Action Plan

- All spare laptops are locked in file cabinets inside the Helpdesk room.
- The Helpdesk room is accessed only through authorized card access users.
- The locks on the two doors that enter the Helpdesk room 5-133 were changed, and the only key to the doors resides with DOE operations in Rex Thomas's office.
- All Laptops in the Helpdesk area are inventoried daily.
- All Laptops being serviced in the Helpdesk area are stored in a locked cabinet each night.
- The DOE maintains contact with the State Police for the return of any additional Laptops.
- The contact person for this specific DOE corrective action plan is:

Dave Elder, Director
Division for Planning, Analysis, and Information Resources
(225) 342-0091
dave.elder@la.gov

If you have additional questions concerning this response, please contact Patrick Weaver, Deputy Undersecretary, at (225) 342-2098 or by e-mail at patrick.weaver@la.gov.

Sincerely,



Cecil J. Picard
State Superintendent of Education

CJP:pw

c: Carole Wallin
Marlyn Langley
Patrick Weaver
Dave Elder



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064
Toll Free #: 1-877-453-2721
<http://www.louisianaschools.net>

February 22, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

The Department of Education concurs with the finding entitled **Untimely Fiscal Monitoring and Reporting**.

The Department understands the importance and takes very seriously the responsibility of monitoring federal funds. The Department has been committed to improving monitoring procedures for federal programs over the last several years; monitoring procedures have been revised and fine-tuned to ensure adherence with federal monitoring guidelines. The procedures currently in effect were designed to prevent further occurrences described in this finding. The enhancements over the last several years have included:

- Development of a risk assessment document used to identify needed monitoring reviews. This risk assessment uses multiple data sources as risk factors for subrecipients. These risk factors are first ranked and then combined to provide a total risk assessment score. This process assists the Department with identifying subrecipients that are at the greatest risk for possible noncompliance with federal regulations over an extended period of time.
- Subrecipients are now monitored at least every three years or annually as needed. Timelier monitoring decreases the risk that a subrecipient will be in noncompliance with federal regulations over an extended period of time.
- Depending on the subrecipient, one year to a maximum of three grant years are examined during a review. This provides a more manageable situation with regard to the volume of field work included in a monitoring review. It also creates a more manageable amount of supervisory review work. Both of these factors ensure timely detection of noncompliance, completion of monitoring reviews, and notification of findings to subrecipients. The situation created by the monitoring review in question may never be repeated under this process.
- The types and amount of monitoring tests performed are designed to balance in-depth examination of financial records with timely detection of noncompliance with federal regulations, completion of field work, and timely reporting of findings to subrecipients. Under normal circumstances, an average monitoring review is

"An Equal Opportunity Employer"

February 22, 2006

completed and a report issued within 90 days of the start of field work. Again, under the current monitoring plan, the situation created by the monitoring review in question may never be repeated.

In an effort to continue the success created through implementation of enhancements to monitoring procedures, the Department has taken the following steps to ensure timely recovery of disallowed costs:

- The development of a repayment plan for the monitoring review in question proved to be complex. Both the age and amount of questioned costs resulting from this review contributed to this situation. The lack of experience with such situations required the Department seek guidance from expert legal counsel in order to ensure proper handling of this situation. The negotiation process for development of the repayment agreement had begun prior to Hurricane Katrina; however, it was disturbed by the effect of Hurricane Katrina on the Department as well as the subrecipient. Now that business has returned to some normalcy, the Department is making plans to ensure that this agreement is presented to the subrecipient in the next 30 days. A copy of the draft agreement as well as the date of the meeting will be provided to OLA representatives once arrangements are finalized.
- This unique experience proved valuable in expanding the knowledge base of staff responsible for recovery of questioned costs. The Department staff will continue to research and learn about complex recovery issues, seeking expert guidance as needed. To ensure proper handling and enhance the process associated with the recovery of questioned costs, additional staff will be designated and trained in this area.

The staff member responsible for the coordination of the corrective actions noted is Beth Scioneaux, Director of the Division of Education Finance. She may be reached via phone at (225) 342-4989 or e-mail at beth.scioneaux@la.gov. If you have any additional questions concerning this response, please contact Patrick Weaver, Deputy Undersecretary, by telephone at (225) 342-2098 or via e-mail at Patrick.weaver@la.gov.

Sincerely,



Cecil J. Picard
State Superintendent of Education

CJP/MJL/BS

c: Carole Wallin
Marlyn J. Langley
Patrick Weaver
Beth Scioneaux



State of Louisiana

**DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER**

**ATHLEEN BABINEAUX BLANCO
GOVERNOR**

**JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION**

May 16, 2006

Mr. Steve Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Single Audit Finding-Deficiencies in State's Disaster Recovery Plan

The Division of Administration concurs in part with the finding regarding the need for a Disaster Recovery Plan for every state agency. Information Technology policies developed by the Office of Information Technology (OIT) provide the agencies with broad mandates from the Chief Information Officer (CIO). The agencies are responsible for developing their respective policies and procedures that enable them to comply with policies promulgated by the CIO and the laws of Louisiana. OIT Policy number 011 (Disaster Recovery/Business Continuity Planning) requires that each agency develop, test and maintain disaster recovery and business continuity plans (DR/BCP) for information technology and telecommunications systems. This policy is available online via the OIT website. Additionally, OIT provides access to online planning software that facilitates the development of agency-specific disaster recovery and business continuity plans.

I disagree that this should be a finding within the audit of the Division of Administration since none of the entities cited within the finding are part of the Division of Administration. Specific agency findings should be contained within the audit findings for the individual agencies. The primary responsibility for development of a business continuation/disaster recovery plan is and must be the responsibility of the agency. Industry best practices indicate that business continuation planning is most effective when accomplished by the owners of the business processes. They are keenly aware of their mission-critical requirements and in a much better position to determine specific planning requirements.

While I disagree with this being a finding within the Division of Administration audit report, I do endorse this being forwarded to the Division of Administration in a report format to inform the Division of Administration of such deficiencies within agencies so that we may assist agencies in meeting their responsibilities.

Sincerely,

A handwritten signature in black ink that reads "Jerry Luke LeBlanc".

Jerry Luke LeBlanc
Commissioner of Administration

JLL/BG/aa



State of Louisiana

**DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER**

**ATHLEEN BABINEAUX BLANCO
GOVERNOR**

**JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION**

May 16, 2006

Mr. Steve Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Single Audit Finding-Unlocated Movable Property

The Division of Administration concurs in part with the finding regarding the need for all public entities to adequately secure and monitor moveable property, conduct accurate physical inventories, and devote additional effort toward locating moveable property reported as not located. However, I disagree that this should be a finding within the audit of the Division of Administration since no entities cited within the finding are part of the Division of Administration. Specific agency findings should be contained within the audit findings for the individual agencies. The primary responsibility for safeguarding and accounting for movable property is and must be the responsibility of the agency.

While I disagree with this being a finding within the Division of Administration's audit report, I do endorse this being forwarded to the Division of Administration in a report to inform the Division of Administration of such deficiencies within agencies so that we may assist them in meeting their responsibilities.

Sincerely,

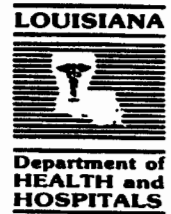
Jerry Luke LeBlanc
Commissioner of Administration

JLL/BG/aa



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

January 5, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Re: Single Audit Finding – Improper Claims by Waiver Services Providers

Please accept this letter as a response to the Legislative Auditor finding regarding Improper Claims by Waiver Services Providers. It is our understanding that the Legislative Auditor found claims billed by providers of waiver services for services that were not in accordance with policies established by the Department of Health and Hospitals (DHH).

We concur with the finding.

The “Home and Community Based Services (HCBS) Waiver Program Standards for Participation” require providers to maintain documentation of services rendered as per the approved comprehensive plan of care (CPOC). In addition, the provider is required to maintain documentation of the day-to-day activities of the recipient (service logs and progress notes). These requirements are reinforced in Provider Enrollment Orientation and periodically thereafter. Biannual monitoring reviews of at least 2.5% of participant populations are conducted consisting of case record reviews at case management agencies, staff interviews, home visits and interviews with the recipient/family or guardian, interviews with direct care staff, and record review and staff interviews at the service provider agencies. Also, service providers undergo annual licensing reviews by the Department of Social Services (DSS).

Background Information

Senate Concurrent Resolution 41 of Governor Blanco’s Health Care Reform initiative calls for the DHH to plan for implementing an Office for Elderly Long Term Care Services that has administrative, programmatic, budgetary, and policy development authority over the complete array of Medicaid-funded long-term care services for older adults and adults with disabilities.

On November 1, 2005, as a result of Governor Blanco's Health Care Reform initiative, the Bureau of Community Supports and Services (BCSS) was restructured and became the Division of Long Term Supports and Services (DLTSS). As such, some functions and programs were changed. DLTSS is now programmatically responsible for the Elderly/Disabled Adult (EDA) Waiver, Adult Day Health Care (ADHC) Waiver, Long-Term Personal Care Services (LT-PCS), Support Coordination Services – HIV, development of a Medicaid Assisted Living Waiver service, and Program of All-Inclusive Care for the Elderly (PACE). The Children's Choice (CC) and New Opportunities Waivers (NOW) are now administered by the Office for Citizens with Developmental Disabilities (OCDD).

HB 528 transfers licensing authority for providers of LTC services from the DSS to the Health Standards Section (HSS) within the DHH. To reduce fragmentation and consolidate functions, HSS is now responsible for conducting the monitoring function of waiver providers, previously a responsibility of BCSS. In addition, to meet the objective of improving the efficiency and effectiveness of licensing long term care providers, the licensing regulations are undergoing review. This review will ultimately serve to streamline standards and assure consistency with federal and state statutory requirements and to ensure that they support the vision, values, and guiding principles of the Louisiana LTC services system.

Corrective Action

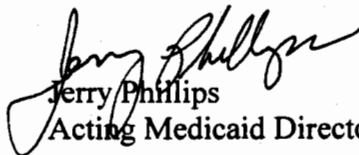
In view of these dynamic changes, DLTSS recognizes that corrective action for the deficient claims will be a collaborative effort to include OCDD and HSS. Therefore, we will work jointly to collect all improperly paid funds and to accomplish the following:

- Develop an integrated database for tracking audit findings and aberrant/irregular/improper provider billing practices.
- Reinforce provider compliance with documentation and billing practices through training, technical assistance, and agency memoranda.
- Incorporate robust sanctioning actions/authority in the licensing standards (HSS).
- Enforce sanctions fully and fairly (HSS).
- Ensure that monitoring procedures in each region are standardized and implemented in a uniform manner.
- Ensure that monitoring samples are representative and non-duplicative.
- Obtain Plans of Correction from the service providers with deficient claims which state that monies collected on invalid billings as identified will be reimbursed to the department.

Mr. Steve J. Theriot, CPA
January 5, 2006
Page 3 of 3

For the most part, these corrective actions are of an ongoing nature and will require significant time to implement because the rule-making process will be involved. As we progress with these actions, we will keep you informed. The person responsible for the corrective action is Gay Pinsonat and her telephone number is (225) 219-0212. Please contact her if you need any additional information.

Sincerely,


Jerry Phillips
Acting Medicaid Director

JP:GP



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

February 23, 2006

OFFICE OF THE SECRETARY

Mr. Steve J. Theriot
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

This is in response your letter of February 9, 2006, concerning the audit of the Louisiana Department of Labor's Strategies to Empower People (STEP) Program. The STEP monitoring tool has been revised with the inclusion of OMB Circular A-133.

While we generally concur with the audit finding regarding inadequate subrecipient monitoring, we have addressed the specific issues as follows:

- The monitors now utilize OMB Circular A-133 with the revised monitoring tool to test our subrecipient's activities, including specific TANF requirements outlined in the Memorandum of Understanding (MOU) between this department and the Department of Social Services. We concur with this finding and feel that the inclusion of the circular will ensure that funds are expended in accordance with program requirements.
- The subrecipient's cash management is now being tested with the inclusion of OMB Circular A-133 and the MOU to ensure that funds are not drawn prior to delivery of services or expenditures being incurred.
- Although the monitors did not test the subrecipient's MOU in its entirety, please note that in previous reviews, the physical resources, staffing and workshop room dimensions were included in the review process. Included in the revised monitoring tool are specifics to address the following job readiness components: participant performance, the core curriculum, physical resources, staffing, and workshop room size.

In summary, we will make every effort to improve our monitoring process based on our experiences and on input from others, including the Legislative Auditors. We take our oversight responsibility serious and strive to correct all deficiencies identified. I hope the above information satisfactorily resolves these findings.

If additional information is needed, please contact me.

Sincerely,

John Warner Smith
Secretary

JWS:BJS:cn

Enclosure

B-22



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

February 24, 2006

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

This is in response to Mr. Steve J. Theriot's letter of January 30, 2006, concerning your office's audit of the Louisiana Department of Labor's Workforce Investment Act (WIA) program. We have undertaken significant improvements in our monitoring program during the past year. These include implementation of an extensive subrecipient risk evaluation used to plan reviews, and improvements made in our review process. Actions to accomplish these improvements will be coordinated by Ms. Claudette Nickerson, WFD Manager 1.

While we generally concur with the audit finding regarding inadequate monitoring, we have addressed the specific issues as follows:

- The monitors did utilize the OMB Circular A-133 with the exception of the Cash Management Section with respect to Pass-Through Entities, which was a routine practice of the unit. However, we concur in part that this compliance requirement was not tested. The monitors were instructed in a meeting conducted on August 10, 2005, to test this section of the circular in the future. Additionally, this section has been updated to ensure it receives adequate emphasis.
- Although the proper report(s) were used to test the sub-recipient's expenditures, the monitors failed to obtain and note the exclusion of the initials, which resulted in expenditure reports being used that lacked the proper approval. We concur in part with this and specific instructions were given to the monitors during training on August 10, 2005 and October 24, 2005. The monitors were reminded and instructed again to obtain and utilize expenditure reports initialed by a member of the Fiscal Unit. If they are unable to obtain said reports, they are to advise their superior of the exclusion.

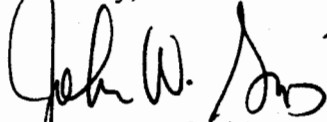
B-23

- The monitor performed a cursory test of the subrecipients' expenditures. However, the test was not for one complete month, we concur with this finding. A spreadsheet was created and added to the OMB Circular 133 to match actual reported expenditures to actual book expenditures. Additionally, the monitors were instructed in a meeting conducted on August 10, 2005, and a conference call October 24, 2005, to select expenditure reports for a complete month of all Adult, Dislocated Worker, Youth and Administrative Costs.
- A formal risk assessment was conducted on all subrecipients' contracts and reviews were scheduled based on these undocumented assessments. We concur with this finding and agree that this process can be better documented. As a result of this finding, our monitors are now required to conduct and document a risk assessment of all subrecipients prior to and after each review. The information obtained will be the basis for scheduling future reviews.

In summary, we have made and continue to make improvements to our monitoring process based on our experiences and on input from others, including the Legislative Auditors. The process of continuous improvement is a necessary part of all activities carried out by the Louisiana Department of Labor.

We take our oversight responsibility serious and strive to correct all deficiencies identified. Based on the extent of our review process, the corrective actions we have taken in response to the auditor's finding, and the fact that the auditor did not identify in these findings any unallowable expenditure of WIA funds, we feel we have conducted adequate reviews.

Sincerely,



John Warner Smith
Secretary

Enclosure



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

February 15, 2006

Mr. Steve J. Theriot, Legislative Auditor
Office of the Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

Dear Mr. Theriot:

We would like to offer the following response with regard to the audit finding "Cash Management Improvement Act" as presented by the Legislative Auditor.

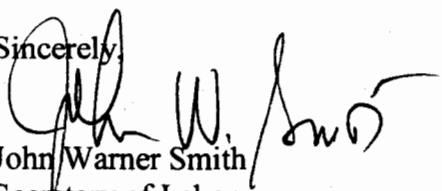
We concur with the finding. As result of staffing issues, the position in charge of Unemployment Tax Accounting unit was vacant for a period of months prior to the end of the fiscal year. A manager was hired on May 16th, 2005 but was unaware of the obligation to update the check spread percentages by June 30, 2005 until the Legislative Auditor brought it to his attention in August 2005.

At that time the manager took immediate action to recalculate the percentages. Because of the Annual Financial Reports being due on August 29, 2005, as well as Hurricane Katrina shutting down state government for a period of days, the calculations were not sent to the Office of Statewide Accounting and Reporting (OSRAP) until September 2, 2005.

The program is not subject to prepare new spread calculations if the percentage of paper checks drops below 5%. The program is approaching that threshold. Thus, OSRAP has not approved the new percentages. The program is bound to continue using the old percentages until OSRAP either approves the new calculations or eliminates the requirement to use spread calculations. We have contacted the Division of Administration and are awaiting a response concerning whether the Department owes additional interest.

Subsequently, the Department has also change its method of payment thus further decreasing the percentage of paper checks that will clear. We anticipate that this will affect the determination of whether the Department will have to meet the requirement of yearly basis to assure that it is done. Therefore, every five years when it is required, it will be a part of normal year end procedures.

Sincerely,


John Warner Smith
Secretary of Labor

JWS:DH

B-25



LOUISIANA WORKS

DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

February 24, 2006

OFFICE OF THE SECRETARY

Mr. Steve J. Theriot, CPA
Legislative Auditor, State of Louisiana
Post Office Box 94397
Baton Rouge, Louisiana 70804

Dear Mr. Theriot:

In response to the audit finding regarding Noncompliance with Established Internal Controls Over Time and Attendance, we concur with this finding.

This agency has consistently worked to rectify timekeeping errors. Extensive training is given to timekeepers, and the human resource staff runs several reports prior to the processing of the payroll to identify obvious errors.

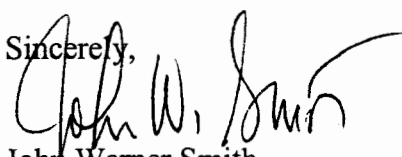
As your finding indicated, this finding is a result of persons not following agency prescribed procedures.

The Department will implement the following corrective measures:

1. Eliminate negative time entry. This will require every time keeper to enter every single hour worked as well as the correct leave taken.
2. Periodically, self audit various problem cost centers to identify inadequacies such as missing time sheets or leave not recorded properly.
3. Since all time sheets are no longer received in our Administrative Office, we will require bi-weekly certification from supervisors to Human Resources that they have reviewed the time and attendance as reported to the timekeeper. This will serve as a reminder as well as a basis for an additional step to certify that time has been properly reviewed.
4. We will work with the Office of State Uniform Payroll to ensure that we comply with state regulations.

We intend to implement all of these changes fully before June 30, 2006. If you require additional information, please let us know.

Sincerely,



John Warner Smith
Secretary of Labor

B-26



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

March 31, 2006

*Changing Lives,
Creating Futures*

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Student Members:

Mike Chandler

Arondelle Womack-Williams

Louisiana
Community
& Technical
College System

265 South Foster Drive
Baton Rouge, LA 70806

Phone: 225-922-2800

Fax: 225-922-1185

www.lctcs.net

Mr. Steve J. Theriot, CPA
Legislative Auditor
Louisiana Office of the Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Management of the Board of Supervisors of the Louisiana Community and Technical College System (LCTCS) concurs with the findings and recommendations related to Noncompliance with TANF Requirements.

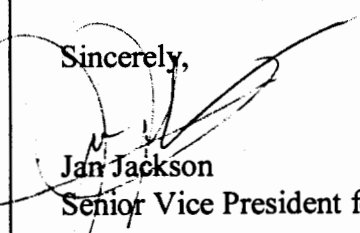
Noncompliance with TANF Requirements

The LCTCS received grants for Temporary Assistance for Needy Families (TANF) and Strategies to Empower People (STEP) for Fiscal Year 2004-2005. The 2004-05 fiscal year Memorandum of Understanding for STEP covered a nine month period and during that year the roll-out of the program was three-tiered. Not all of the sub recipients were providing services at that time. The program was slow to implement as the LCTCS relies on referrals from the DSS and the Job Readiness portion of the STEP project. Because of the newness of the program and limited activity, the LCTCS staff focused on technical assistance meetings. The staff has corrected this issue and monitoring of the STEP sites is in accordance with the plan for the 2005-06 program. LCTCS has made a request to the Department of Social Services that the monitoring plan be revised to cover 50 percent of the sites, as the number of sites (48) and visits required in the current plan is disproportionate to the number of personnel available for this activity.

The reports for the STEP program have been submitted timely since the hiring and training of a full-time coordinator. Reports will continue to be submitted timely in accordance with the Memorandum of Understanding.

The person responsible for the corrective action is Ms. Reba Poulson. Her telephone number is (225)922-1641. Please let me know if you need additional information.

Sincerely,



Jan Jackson

Senior Vice President for Finance and Administration

cc: Dr. Walter G. Bumphus
Dr. Toya Barnes Teamer
Ms. Reba Poulson



Office of the Chancellor

November 1, 2005

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
State of Louisiana
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

This response concerns the audit finding for LSU in Shreveport.

Title: **Failure to Timely Notify**

The university concurs with the finding and recommendation.

Corrective Action: The Financial Aid department has completed the development of reports which identify students who withdraw during the semester or fail to complete any hours during the semester. A report listing students who withdraw during the semester is generated at least monthly during the semester; the Title IV letter is mailed to students; and funds are returned appropriately within the required time frames. At the conclusion of the semester, a report identifying students who failed to complete any hours is generated, and letters are mailed within the required time frames if the student owes a Title IV refund.

The Director of Financial Aid is responsible for the corrective action which has been taken. The university is now in compliance with the finding for the 2005-06 fiscal year.

As indicated in the finding, the implementation of the new computer system and the staff's difficulty in utilizing the reports contributed to the condition indicated by the finding. The new reports have corrected the situation.

Vincent J. Marsala
Chancellor

Gloria Raines
Vice Chancellor for Student Affairs

Betty McCrary
Director of Financial Aid

B-28

A Member of the LSU System

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Health Sciences Center

NEW ORLEANS

Administration and Finance
Office of the Vice Chancellor

School of Medicine
School of Dentistry
School of Nursing
School of Allied Health Professions
School of Graduate Studies
School of Public Health

April 4, 2006

Re: Response to Audit Finding: HIV Care Formula Grants Program Expenses Not Reconciled

Steve J. Theriot, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot,

I partially concur with the finding as reported. The university did not reclassify expenses initially charged to the grant mentioned in the finding prior to fiscal year end. However, the university did reconcile the amount of expenses to be billed and billed the correct amount.

Corrective action plan:

The university will add a step to its annual closing schedule to ensure that all required entries identified during federal cost reimbursement project reconciliations be completed by the fiscal year end close.

Anticipated Completion Date:

The university anticipates implementation of this additional step in its closing schedule no latter than June 30, 2006.

Person responsible for corrective action:

Patrick Landry, Executive Director of Financial Services
Phone: 504-568-4815
Email: pland2@lsuhsc.edu

Respectfully,

Ronnie Smith
Vice Chancellor for Administration and Finance

cc: Larry Hollier, MD
Terry Ullrich
David Dotter



LOUISIANA TECHNICAL COLLEGE

Office of the Chancellor

Margaret Montgomery-Richard, Ph.D., Chancellor

150 Third Street – Suite 200 Baton Rouge, LA 70801-1303

Telephone: (225) 219-0000 Fax: (225) 219-9497

April 21, 2006

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Sidney N. Collier
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T. H. Harris
Tallulah
Teche Area
West Jefferson
Westside
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*An Equal Opportunity
College*

Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: LTC audit finding titled "Inadequate control over Pell grant"

Management of Louisiana Technical College agrees with the finding related to inadequate control over Pell grant funds.

The management of Louisiana Technical College recognizes its responsibility to manage Pell funds in accordance with the applicable federal guidelines. For this reason, actions were put into place last year to correct the above stated finding. These actions did result in improvements in this area. However, management of LTC will continue to invest time and effort into policy and procedure development and professional development for financial aid staff and fiscal office staff throughout the college.

To ensure that Pell grant funds are managed (obtained, disbursed and returned) according to federal guidelines, the following actions have been taken for immediate implementation:

- (1) Each campus within Louisiana Technical College will work with the Office of the Chancellor to develop procedures for handling Title IV funds at the campus level.
 - a. In the procedure, communication between the Financial Aid Office and Accounting Office is required.
- (2) The Office of the Chancellor has a procedure in place to closely monitor and verify accuracy of information submitted for Title IV fund return processing.
 - a. The College Director of Student Financial Assistance will review each form received by the Office of the Chancellor for Title IV return processing.
 - b. For those forms that are not in compliance with federal regulations based on the information stated, the College Director of Student Financial Assistance will contact the campus Financial Aid Officers, campus Accountant, and/or campus Dean to get clarification and an explanation that will be placed with the return forms for processing by the Office of the Chancellor – Accounting Department.
- (3) The Louisiana Technical College Office of Student Financial Assistance Policies and Procedures Manual, which is used as a training resource for campus financial aid officers and campus accountants (optional) has been updated to address this finding. See section 18- Disbursement of Funds attached.

Ms. Lisa Jackson, LTC Director of Student Financial Assistance, is responsible for ensuring compliance with the corrective actions listed above.

Sincerely,

Margaret Montgomery-Richard, Ph. D.



LOUISIANA TECHNICAL COLLEGE

Office of the Chancellor

Margaret Montgomery-Richard, Ph.D., Chancellor

150 Third Street – Suite 200 Baton Rouge, LA 70801-1303
Telephone: (225) 219-0000 Fax: (225) 219-9497

CAMPUSES:

Acadian
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Evangeline
Florida Parishes
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Gulf Area
Hammond Area
 Huey P. Long
Jefferson
Lumonville Memorial
Lafayette
Lafourche
Lamar Salter
Mansfield
Morgan Smith
Natchitoches
North Central
Northeast Louisiana
Northwest Louisiana
Oakdale
River Parishes
Ruston
Sabine Valley
Shelby M. Jackson
Shreveport Bossier
Sidney N. Collier
Slidell
Sullivan
T. H. Harris
Tallulah
Teche Area
West Jefferson
Westside
Young Memorial

January 11, 2006

Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Inadequate Internal Control over TANF finding

Dear Mr. Theriot,

Management of Louisiana Technical College (LTC) concurs with the finding and recommendation related to inadequate internal control over TANF funding.

Management has issued a policy regarding the proper billing procedures for grants and contracts. This policy was reviewed and discussed with campus personnel in May, 2005 at the statewide convocation of the LTC. This policy requires that appropriate documentation be maintained on all grants receivables and also requires a monthly reconciliation of all outstanding grant receivables. In addition, management has requested from the staff of the Louisiana Community and Technical College System to be included on all directives regarding the TANF and STEP program. This communication will assist management of the LTC in disseminating accurate information to campus staff regarding the requirements of the TANF and STEP programs. Finally, staff of the Chancellor's Office will be following up with campus personnel for the campuses that were cited to review their corrective actions as well as communicating with other campuses regarding the TANF and STEP program requirements.

If you have any questions or need additional information, please contact Pam Diez, LTC Comptroller at 225-219-9496.

Cordially,


Margaret Montgomery-Richard, Ph.D.
Chancellor

**An Equal Opportunity
College**



February 8, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
State of Louisiana
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: McNeese State University
Improper Request and Disbursement of FFEL

Dear Mr. Theriot:

In response to the findings from the McNeese State University Legislative Audit Review of the Federal Financial Aid programs that was conducted for the 2004-2005 academic year, this office concurs with the findings pertaining to the "Improper Request and Disbursement of Federal Family Education Loans". McNeese State University has established controls to ensure the request and disbursement of Federal Family Education Loans are performed in compliance with program regulations.

University Computing Services has written and implemented a new computer program to ensure that first-time freshman and/or first-time borrowers would not receive their FFEL funds prior to 30 days after the first day of the student's program of study. In addition, the university will not request any FFEL funds earlier than the 27 days after the first day of classes. The Office of Financial Aid has implemented the required corrective actions to ensure that first-time freshman and/or first-time borrowers in the university's computer system will not allow this office to request and/or disburse FFEL funds improperly. The corrective action is being monitored by the Stafford Loan Manager in the Office of Financial Aid.

Please let me know if you need any additional information.

Sincerely,

K. P. Leyoub, Vice President
Administration & Student Affairs

pc: Dr. Robert D. Hebert, President
Taina J. Savoit, Director of Financial Aid



September 29, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third St.
Baton Rouge, LA 70804-9397

RE: Auditing Finding Responses

Dear Mr. Theriot:

In response to the audit findings from the statewide audit relating to Scholarship for Disadvantaged Students Awarded to Ineligible Students, the university does not concur with the findings and submits the following:

Finding: Scholarship for Disadvantaged Students Awarded to Ineligible Students

We do not concur with the finding in this audit. The reasons we do not concur are: (1) we had used the component of the current definition of "Full-Time Student" which states "... or is pursuing a curriculum which requires few hours during that semester or summer session." (*University catalog, 2004-2005, p. 23*), also on page 22 of the University Catalog it states that "any exception to these maximum and minimum load limits requires the prior approval of the academic dean; (2) Telephone conversations with grantor representatives in the past indicated that if this statement was the guideline that the program utilized full-time status for clinical students that that would be acceptable with the grantor; (3) The College of Nursing Scholarship Committee functioned on the premise that if a student was enrolled in the clinical courses listed within a respective semester of his/her curriculum pattern (to include didactic and clinical experience courses - which required a minimum of 12 contact hours per week), that the student was considered 'full-time' for scholarship, stipend and/or special training programs eligibility awards by the College of Nursing. Therefore, based upon the above presumptions scholarships have been awarded to students who were enrolled in less than 12 credit hours. Our failure was in not having the College of Nursing definition of full-time student approved and established in written program documents.

Corrective action plan: In order to better assist students in the future and to meet, unequivocally, the intent of the grantor guidelines, a definition of 'full-time' student for College of Nursing clinical students will be approved through University channels and established as an official program document no later than January 1, 2006. Contact persons responsible for corrective action are Maxine Johnson and Norann Planchock.

Sincerely,

Randall J. Webb, President



September 21, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third St.
Baton Rouge, LA 70804-9397

RE: Auditing Finding Responses

Dear Mr. Theriot:

In response to the audit findings from the statewide audit relating to Satisfactory Academic Progress Not Met By Transfer Students, the university concurs with the findings and submits the following:

Finding: Satisfactory Academic Progress Not Met By Transfer Students

Northwestern State University did award Pell Grants (CFDA 84.063) and Federal Family Education Loans (CFDA 84.032) to transfer students who did not meet the satisfactory academic progress requirements of the University. The University has developed and implemented policies and procedures to ensure Title IV aid is awarded only to students that meet its satisfactory academic progress requirements.

A weekly report to coincide with the weekly loading of the Institutional Student Information Record (ISIR) has been created. This report indicates the students who have school code(s) listed on the students ISIR other than the University. The report is then reviewed to determine if the University has on file transcripts, as indicated by the information in the ISIR, then a code is input in the document tracking component of the Financial Aid Management System for the identified student that will generate a request for the submission of the appropriate college transcript. The Associate Director of Financial Aid & Scholarships is responsible for the maintenance of this process. The management and staff in Financial Aid will continue to improve this process.

Sincerely,

Randall J. Webb, President



September 21, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third St.
Baton Rouge, LA 70804-9397

RE: Auditing Finding Responses

Dear Mr. Theriot:

In response to the audit findings from the statewide audit relating to Over-award of Federal Family Education Loans, the university concurs with the findings and submits the following:

Finding: Over-award of Federal Family Education Loans

Northwestern State University did award Federal Family Education Loans (CFDA 84.032) to clinical nursing students in excess of annual or maximum amounts allowed. For fiscal year 2005, funds determined to be above the maximum amounts allowed were cancelled and returned to the appropriate financial institutions. The institution will contact the appropriate federal authority relating to over-awards of FFEL in previous years.

Sincerely,

Randall J. Webb, President

DEPARTMENT OF
PUBLIC SAFETY AND CORRECTIONS

KATHLEEN BABINEAUX BLANCO, GOVERNOR



RICHARD L. STALDER, SECRETARY

July 14, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Sub-recipient Monitoring

Dear Mr. Theriot:

In response to your letter dated May 31, 2005 to Secretary Richard L. Stalder concerning sub-recipient monitoring of the Temporary Assistance for Needy Families program (TANF), the following information is provided. The Department does not concur with the finding regarding the lack of effective internal control to monitor sub-recipients for compliance with program requirements.

The expenditures for the TANF Program were governed by the Memorandum of Understanding (MOU) between the Department of Social Services (DSS) and the Department of Public Safety and Corrections (DPS&C). It was entered into in September 2003 for the period 01/01/03-09/30/04 for post-release skills programs. Although the MOU was between the DPS & C and the DSS, all TANF activities were directed by the TANF Office of Oversight and Evaluation located in the Division of Administration.

In accordance with the MOU between the DSS and the DPS&C, a monitoring plan was developed, submitted to and approved by the TANF Office of Oversight and Evaluation. The plan included a site inspection, interviews with staff, interviews with program participants and a random review of records for proof of parental declaration documents and attendance documentation. Monitoring of contractors was conducted in accordance with the plan. When a random review of records revealed discrepancies, the contractor was held accountable. Retention of program documentation was also reinforced via electronic notices sent to contractors on several occasions, as a follow-up to site visits.

In addition to the monitoring plan approved by the TANF office, the DSS hired an independent consultant to review monitoring of TANF contracts. The consultant conducted a review of the monitoring process of all DPS&C TANF contracts. As a result, the DPS&C was found to be in compliance with all eight (8) components of the review.

B-36

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Sub-recipient Monitoring

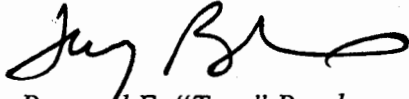
July 14, 2005

Page 2

Because of these actions taken by the Department in monitoring of the sub-recipients of the TANF program, the Department does not concur with the finding. However, the department plans to remit the \$9,561 to DSS in order to resolve the questioned costs noted in the finding.

Please advise if additional information is required.

Sincerely,



*Bernard E. "Trey" Boudreaux, III
Undersecretary*

BEB:RLG:lor

*c: Richard L. Stalder, Secretary
Ron Granier, Chief Fiscal Officer*



Kathleen Babineaux Blanco
Governor

Cynthia Bridges
Secretary

April 19, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Reporting Claims and Litigation

Dear Mr. Theriot:

We concur with your finding that the LDR did not have adequate controls to ensure accurate financial reporting of its liability for claims and litigation. As is relates to the compilation of the report for the Office of the Attorney General (AG), FYE June 2005 was a unique year. A major challenge encountered by the Legal Division was phasing out the Legacy computer system that was replaced by a new integrated tax system (GenTax). In addition, during this same period, our Legal Division attempted to use an older product for tracking and case management purposes. Basically, the fiscal year ended without a comprehensive and reliable case tracking and management system for the Legal Division. Consequently, the FYE June 2005 report was prepared based on information kept on Excel spreadsheets internal to the Legal Division, based on the old Legacy computer system reports.

The 2005 AG's report was initially prepared by simply updating the information from the 2004 AG's report, i.e., by removing the cases that were closed since June 30, 2004, and by adding the new cases opened during the period. The 2004 AG's report had **not** been the subject of a "finding" in the previous year's audit, and therefore it was assumed that the 2004 starting point for the preparation of the 2005 report was an accurate beginning. The legal staff took the position that the only serious detail work that would be required would be on the cases opened during FYE June 2005. However, your auditors' review of the AG's report revealed that lawsuits that were resolved prior to FYE June 2005 represented over ninety percent (90%) of the \$24 million overstatement in the reported liability. This was due to the fact that our Legal Division failed to accurately track cases that should have been

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removed from their manually prepared spreadsheets. In addition, several claims should have been reduced as a result of actions taken by the Department and/or the taxpayer. This is being remedied, primarily by a reduction in caseload per attorney and more collaboration with the client divisions with respect to the disposition of cases in litigation.

During the years that led up to this 2005 finding, i.e., the fiscal years 2000 through 2003, inclusive, the Legal Division had approximately 2,200 cases or 169 plus cases per lawyer. (The SEATA average is 25 to 40 cases per lawyer). A large caseload leads to less time per case and less time to perform administrative and clerical tasks such as reconciling refund balances with client divisions and preparing reports. The solution to this problem has been to reduce the Division's case total from 2,200 in 2002, to less than 1,200 in 2006, by using mediation, arbitration, and settlement. It is felt that this more realistic, though still burdensome, caseload of 92 cases per lawyer will lend itself to allowing for the performance of the administrative detail work necessary to the preparation of an accurate AG's report for the future.

As mentioned above, the inability to accurately track cases in progress as well as changes in claim amounts contributed to an overwhelming majority of the overstated liability. Below are our responses to the specific issues denoted in your finding:

- **Interest calculations for 16 lawsuits were incorrect** – According to the work papers provided by your auditor, interest calculations for sixteen (16) lawsuits (or 36%) were adjusted for reasonableness. We believe that our interest calculations were correct, although we agree that a more reasonable estimate may be appropriate in some of the cases in question. Basically, the interest adjustment amounted to approximately nine percent (9%) of the proposed audit adjustment.
- **Two lawsuits were reported twice** - We agree that two administrative claims were reported twice. The problem of duplication usually comes from classification of cases between appeals of refund denials on the one hand, and claims against the state, on the other. Many tax attorneys plead both causes of action in one petition. Some attorneys file two separate petitions. It is difficult to determine when an attorney pleads one, or the other or both, since the pleading must be given a reading most favorable to the taxpayer. Occasionally, reasonable minds differ and where one attorney might see a claim against the state, another attorney would consider the petition to be the appeal of a refund denial. When two separate petitions are filed, and assigned to different attorneys, it has been difficult in the past to determine that there is only one claim. Especially when the cases are allowed to languish and the taxpayers do not assert their right to move the case forward.
- **One lawsuit was reported twice and the interest calculation was incorrect** – We agree that the lawsuit in this case was reported twice and the interest reported was incorrect. The issue of double reporting certain claims is discussed above.

- **Partial payments not deducted** – We agree that in some cases, notice of partial payments was not given to the attorney by the client division. In others, there was a misunderstanding by the attorney as to the correct procedure. In the past, attorneys have not been required to reduce the carrying value of claims on their inventory because of partial payments. The legal file is not updated with this information. The partial payments were merely brought to the attention of the Board of Tax Appeals by the auditor at the time of the hearing. This is simply a procedure that needed to be modified and has been corrected.
- **14 resolved lawsuits cases included in reported liability** – The General Counsel of the Legal Division concurs; however, we have been unable to specifically identify all fourteen cases that were mentioned in the finding. There are two issues worth mentioning about this process. First, the Legal Division is not permitted to remove cases from its inventory until closed. The closing process takes from two weeks to one month. Secondly, an inordinate amount of cases had been mediated, arbitrated or settled immediately prior to the close of fiscal 2005. Not every case was processed within the expected time frame. Therefore, timing issues are inherent in the process.
- **One lawsuit filed subsequent to 6/30/05 was included** – We agree with this statement and attribute this to human error.

The first and most important step in our corrective action plan is that the Department has ordered a state-of-the-art case management system (Pro Law by Thompson, owners of Westlaw) that once implemented, should make reports such as the AG's report a routine exercise in report printing. The Pro Law system automatically computes interest updates.

Meanwhile, using the information available, the Legal Division has already started on the 6/30/06 AG Report in hopes that the July/August crunch will be avoided and will allow more time for accurate preparation and computation. A uniform Excel spreadsheet has been prepared for each attorney, which, in addition to case name and number identification, sets forth the total claim (to be verified by the client division for refunds or other adjustments made subsequent to the opening of the legal file), the total claim period, the middle-month of the period, and the total number of months in the period. Interest is to be projected using the following method: (a) if the claim is for one tax period only, interest is computed for the entire period beginning with the date provided by RS 47:1604 and ending on 6/30/06; (b) if the claim includes multiple tax periods, but is less than \$5,000.00, interest is computed from the due date of the first period through 6/30/06 on the full claim amount; (c) if the claim includes multiple tax periods, but is more than \$5,000.00, interest is computed based on the full claim amount for all periods using the period from the middle-month (or middle-year) to 6/30/06 as the interest period. Total tax and total projected interest using one of the above methods will be set forth on the spreadsheet.

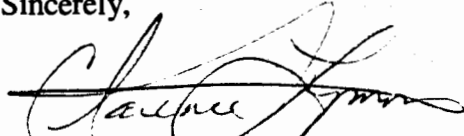
Continuing, the last three columns of the uniform Excel spreadsheet contain the ABA/AICPA-approved columns for legal estimation, i.e., **remote**, **reasonably possible**, and **probable**. Totals claim amounts from the totals column will be extended to one or more of

Mr. Steve J. Theriot
April 19, 2006
Page 4

these final three columns as evaluated by the attorney of record. It is suspected that, pursuant to the guidelines of the ABA Statement of Policy, there will be few if any claims classified as remote. It is further anticipated that most claims will fall into the category of reasonably possible. Those that are probable will necessarily be included in both reasonably possible and probable. In this fashion, management expects to receive a preliminary report in mid to late May for internal inspection and verification. It is hoped that this manual method will hold the Division in good stead until the new Pro Law system can be installed and tested. The anticipated completion date is April 30 2006.

The person responsible for corrective action is Alva "Ace" Smith, General Counsel of the Legal Division.

Sincerely,

A handwritten signature in black ink, appearing to read "Clarence J. Lymon", written over a horizontal line.

Clarence J. Lymon, CPA
Undersecretary

c: Cynthia Bridges
Greg Montagnino
Phyllis Perry



Kathleen Babineaux Blanco
Governor

Cynthia Bridges
Secretary

March 31, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Information System Security Weaknesses

Dear Mr. Theriot:

The Louisiana Department of Revenue concurs with your finding that there exist internal control weaknesses relating to access to and monitoring of information systems. However our current procedures for allowing access to data, hardware and software are restricted based upon the business needs of the employees. The agency allows access to system administrator functions to only minimal staff and physical access to production software and hardware is restricted. Current policies, procedures and controls are subject to continual review and improvement.

Action is either planned or being taken in all areas identified in your finding. Below are our responses to the specific issues denoted in your report:

- Reorganization has enabled the Information Technology Division (IT) to better use its resources and provide an adequate level of separation of duties. In addition, sensitive equipment has been confined to locked cages. With the IT reorganization, responsibility for changes to the electronic filing server has been transitioned to the production control staff to accomplish a separation of duties. Access by E-services personnel will then be restricted to only the applications changes that are needed each year. A policy (PPM 90.7) to formally outline access restrictions has been drafted and is actively being revised/reviewed by IT and the Policy Services Division. The target date for resolution of this finding is June 2006; however, recent progress indicates it could be done sooner, perhaps as early as mid-April 2006.

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Baton Rouge, Louisiana 70896

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- Current procedures still allow for the use of a single password by two (2) administrators for SQLServer on the database servers. The IT Division is studying the problem and has identified a tentative solution to be implemented once testing is complete and they are assured there will be no undesirable consequences. Until that time, limiting the number of employees with this access and with periodic review of log entries by the team lead has mitigated risk. A final resolution should be in place no later than June 30, 2006.
- Formal procedures have not been established for the review of security and systems logs. However, this finding can be resolved with (1) software to log, alert and report suspicious incidences, (2) personnel in place to monitor the logs and follow up with appropriate corrective actions, and finally (3) formal written procedures. As of November 2005, management software - Microsoft Operations Manager (MOM) – was installed to allow for better logging and immediate alerts to certain access exceptions. A timeline for establishing formal procedures will be generated once the capabilities of the software are more thoroughly understood and tested. Additional software purchases were planned for fiscal year 2006/2007 such as Identity Management, Risk Management, Access Management, Compliance Management and Desktop Security Agent. However, budget constraints created by Hurricanes Katrina and Rita has put the acquisition of these tools in jeopardy. The new IT organizational structure calls for an additional staff member in the IT Security Section, which will allow for additional monitoring and product deployment and utilization
- As previously explained, during fiscal year 2005, LDR and Internal Audit (IA) hosted an IRS Safeguard Review, which is conducted every three years. This audit and subsequent Internal Audit follow-up focused not only on IT general controls, but on controls over information security and taxpayer privacy and confidentiality as well. Also during fiscal year 2005, IA hired an Assistant Director with IS audit experience and certification and reorganized to include two auditor supervisors, one of whom (also CISA certified) will specialize in Information Systems Audit, along with two dedicated staff auditors. Given these resources, IA will be implementing an IS risk assessment methodology and including an IS audit program as part of its annual audit planning process for FY 06 and beyond. In fact, an initial proposed IT audit plan and draft IT audit risk assessment have been created. The IT audit schedule proposed involves a broad list of IT areas to be addressed over the next two to three fiscal years, including application change management and controls in DELTA and other applications. The staff is already compiling updated IT infrastructure and general controls information to evaluate and plan future audit areas.

LDR management is committed to establishing adequate IT security policies, procedures and controls as well as an effective IT audit function. We believe that the actions planned or currently underway will further strengthen this area. As is customary, consideration will also be given to the findings' specific recommendations during this continuous improvement process.

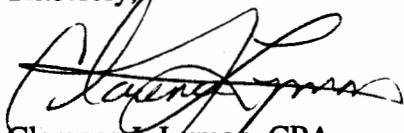
Mr. Steve J. Theriot

March 31, 2006

Page 3

The individuals responsible for corrective action are Greg Montagnino, Information Technology Division Director, and Phyllis Perry, Internal Audit Division Director.

Sincerely,

A handwritten signature in black ink, appearing to read "Clarence J. Lymon". The signature is fluid and cursive, with a large initial "C" and "L".

Clarence J. Lymon, CPA
Undersecretary

c: Cynthia Bridges
Greg Montagnino
Phyllis Perry



Kathleen Babineaux Blanco
Governor

Cynthia Bridges
Secretary

March 31, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Untimely Bank Reconciliations

Dear Mr. Theriot:

The Louisiana Department of Revenue concurs in part with your finding. We agree that ideally the bank accounts should be reconciled and approved on a monthly basis; however, LDR had to utilize its bank accounting personnel to help coordinate the conversion of our Legacy bank accounting system to the new GenTax bank accounting system during fiscal year 2005. The utilization of these employees precluded them from completing the monthly bank reconciliations timely. It should be noted that all bank reconciliations for the fiscal year end June 30, 2005, were accurately completed and approved before the fiscal year end close of August 14, 2005.

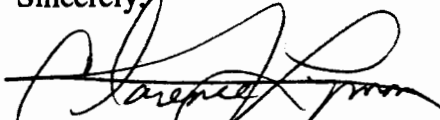
We do not agree with part of the finding that states errors and fraud could occur and not be detected timely if bank reconciliations are not completed monthly. As part of the conversion to the GenTax bank accounting system, LDR implemented "positive pay". Under "positive pay", the risk of errors and fraudulent checks clearing LDR's bank accounts is virtually eliminated.

Mr. Steve J. Theriot
March 31, 2006
Page 2

Corrective Action Planned

Additional professional accounting staff will be used to assist in reconciling the bank accounts on a timelier basis. The persons responsible for such corrective action are Joyce Anderson, Controller, and Cynthia Daneshmand, Accountant 3, of the Controller Division.

Sincerely,

A handwritten signature in black ink, appearing to read "Clarence Lyman", written over a horizontal line.

Clarence Lyman, CPA
Undersecretary

c: Cynthia Bridges
Dale LeJeune
Joyce Anderson



Kathleen Babineaux Blanco
Governor

Cynthia Bridges
Secretary

April 19, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Weaknesses in the GenTax System

Dear Mr. Theriot:

The Louisiana Department of Revenue (LDR) began its project for an integrated tax system in May 2002. This system's main component is the GenTax software package created by Fast Enterprises, LLC. The customized version of GenTax developed for the twenty (20) largest revenue-producing taxes in Louisiana is called DELTA: "Defining Excellence in Louisiana Tax Administration." This effort represented a major undertaking as LDR upgraded from a mainframe-based Legacy system to a Windows-based software package (GenTax) for tax administration. Equally as overwhelming was this agency's acceptance of the challenge to implement 20 taxes in the span of three years. We are extremely proud to be able to say that the project was completed on schedule and within budget. The final phase of this project was completed in May 2005.

Our positions on the deficiencies denoted in your finding are as follows:

- We concur in part with your statement that the Department does not have formal written policies and procedures to control changes made to the GenTax system. The Department has formal, written *procedures* for change control to the GenTax system in the form of process maps that are included in the supporting documentation. The Department does not yet have a formal written *policy* to address these controls. The projected date to have a formal written policy by the end of fiscal year 04-05 was not met. A prerequisite to developing this policy was the deployment of a new IT Service Request System. This system was not implemented until August 2005. A revised date for a formal written policy is projected to be no later than June 2006.

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Through the use of the new "IT Service Request System", the Department has instituted formal procedures for change control within the GenTax system. The IT Service Request System's functions are to ensure that modifications are properly designed, documented, tested, approved, and migrated into the DELTA system. In addition, our continued use of a development environment and a production environment ensures that modifications made by developers follow standardized review and approval procedures prior to being placed into production. Additional benefits of the IT Service Request System include better tracking of requests inventory and better measurement of performance. The functionality of this relatively new system is still being refined and developers are acquiring expertise in its use. Some management reports are still being created. Initial indications are that the system is providing the appropriate change management tools needed and has improved the change control process.

- We concur in part with your finding that "the department does not have adequate, written documentation in a user-friendly format . . ." However, management has recognized the need for comprehensive documentation of the system. In response to this need, an extensive amount of material has been identified, created, and assimilated. Provided in the supporting documentation is a Table of Contents, which represents the "Technical System Documentation" portion of this information. In addition, an internal tool has been developed to better analyze and report on GenTax components, which will aid in creating this documentation. More work is needed in the area of improving the presentation of this data into a more easily accessible and clearer format. For example, much of the business rules are contained in meetings documentation; but is not in a readily accessible format. Some data flows are embedded in presentation documents. This information will be re-formatted. Identifying and addressing "gaps" in the information is also continuing as is implementing a process to keep the material up to date.

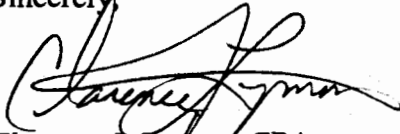
Though I agree with your general concern as it relates to the inadequacy and lack of a user-friendly format for the documentation as a whole, exception is taken to your statement that: "The lack of adequate system documentation limits the ability to independently verify that GenTax is processing tax transactions in accordance with the laws and regulations and producing accurate financial data and reports." I respectfully submit that a lack of comprehensive and user-friendly documentation may have resulted in a change in auditing procedures utilized to verify the effectiveness of the tax processing system. However, I disagree that this documentation limited your ability to verify whether the system is processing tax transactions in accordance with the laws and regulations and producing accurate financial data and reports. The deficiencies noted and agreed upon certainly impeded the auditors' ability to perform streamlined and efficient auditing procedures, however, the ability to verify the accuracy of financial data and reports was (and is) not compromised.

Mr. Steve J. Theriot
April 19, 2006
Page 3

The IT Division at LDR shares your staff's concern and desire for a more user friendly format for system documentation and we are committing the resources necessary to ensure that we achieve this objective. As mentioned above, we believe that procedures in place during the implementation phases of the system were sufficient to timely prevent and detect errors or fraud.

LDR's management is committed to ensuring that appropriate procedures are established and adhered to in order to discourage, detect, reduce and eliminate fraud. This is and will always be a top priority for our agency.

Sincerely,



Clarence J. Lymon, CPA
Undersecretary

c: Cynthia Bridges
Greg Montagnino
Phyllis Perry



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF RISK MANAGEMENT

PHILEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

February 24, 2006

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
State of Louisiana
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Office of Risk Management Audit Findings

Dear Mr. Theriot:

Finding: Unfunded Claims Costs for the Road Hazard Line of Insurance

The Office of Risk Management (ORM) concurs with the finding.

ORM calculates and includes an amount for premiums in the road hazard line of insurance in its budget request each year to cover current year cash needs and reduce the \$560 million plus accumulated deficit. There is an Attorney General opinion that Transportation Trust Fund monies cannot be used to pay insurance premiums. Since Fees and Self Generated Revenue collected by the Department of Transportation and Development is not sufficient to pay the premium, the Legislature would have to appropriate monies from other funds to pay the premium. The Legislature has chosen to only appropriate funds to pay a limited number of settlements and judgments each year rather than fund the road hazard portion of the State self-insurance fund.

ORM will continue to actuarially calculate premiums for the road hazard insurance line and submit them in the Office of Risk Management annual budget request. In addition, ORM will emphasize the cost of processing road hazard claims within the budget request.

The contact person for this finding is J. S. "Bud" Thompson, Jr.

Sincerely,

A handwritten signature in cursive script, appearing to read "J. S. Thompson, Jr.", written over a horizontal line.

J. S. "Bud" Thompson, Jr.
State Risk Director

JST/THA/tha



**State of Louisiana
Department of Social Services
OFFICE OF FAMILY SUPPORT**

**755 THIRD STREET 2ND FLOOR
P.O. BOX 3776
PHONE - 225/342-0286 FAX 225/342-8636
BATON ROUGE, LOUISIANA 70821**

**KATHLEEN BABINEAUX BLANCO
GOVERNOR**

**ANN SILVERBERG WILLIAMSON
SECRETARY**

February 9, 2006

Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Child Care Cluster: Noncompliance with Federal Program Requirements

We concur that the Department did not comply with certain federal and state requirements for administering the federal child care cluster program.

The agency has initiated corrective action and issued Corrective Action Memorandum C-069 to Staff on February 1, 2006. The memorandum addresses the findings of the CCDF Legislative Audit for State Fiscal Year 2005. The memorandum is available for review.

In summary the corrective action to be administered will include emphasis on attendance logs in training of Family Day Care Home Providers; review of attendance logs by the agency's Contract Accountability and Review Team (CART); disqualification penalties for providers who do not properly maintain attendance logs; notifying providers in writing who fail to properly maintain attendance logs; staff review on the Payment Processes/Invoices and Eligibility Factors/Immunization; monitoring the case validation process to ensure that all errors cited regarding attendance logs and eligibility have been corrected; and review at quarterly Regional Supervisors' meetings the requirements for attendance logs and eligibility requirements.

Please advise if further information is needed.

Sincerely,

Adren O. Wilson /rbe

Adren Wilson
Assistant Secretary

AOW/DDS/LP

cc: Ann S. Williamson
Veda Emerson
Cathy Lockett
David D. Sigue



KATHLEEN BABINEAUX BLANCO
GOVERNOR

State of Louisiana
Department of Social Services
OFFICE OF MANAGEMENT AND FINANCE
DIVISION OF FISCAL SERVICES
ADMINISTRATIVE
333 Laurel Street - 4th Floor
P.O. BOX 3927
BATON ROUGE, LOUISIANA 70821
PHONE - 225/342-4247 FAX 225/342-4220

ANN SILVERBERG WILLIAMSON
SECRETARY

October 5, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Child Support Escrow Fund Not Reconciled

We concur that the Department is not reconciling the Child Support Escrow Fund to the client accounts on a periodic basis, and yet it is not because of a lack of effort or desire.

Department staff have continuously worked on this matter since March 2004. At the onset of our efforts to resolve this finding, staff from Support Enforcement Services and the Division of Fiscal Services met regularly to develop a reconciliation process for the escrow account. Presently, they are working directly with RedMane Technology to develop a reconciliation process. Our goal is to accurately reconcile client accounts on a monthly basis.

We regret that this finding was not resolved in SFY 05. We are diligently working to put a satisfactory reconciliation process in place by December 31, 2005.

You may contact me at 342-0863 if you need any additional information.

Sincerely,

Cathy H. Lockett, Acting Director
Division of Fiscal Services

c: Ann S. Williamson
Lisa Woodruff-White
Terri P. Ricks
Robert Bales
Adren Wilson



KATHLEEN BABINEAUX BLANCO
GOVERNOR

State of Louisiana
Department of Social Services
OFFICE OF MANAGEMENT AND FINANCE
DIVISION OF FISCAL SERVICES
ADMINISTRATIVE
333 Laurel Street - 4th Floor
P.O. BOX 3927
BATON ROUGE, LOUISIANA 70821
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ANN SILVERBERG WILLIAMSON
SECRETARY

March 20, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Foster Care – Title IV-E Program: Noncompliance With Program Regulations

We concur that the Office of Community Services (OCS) did not comply with certain requirements for administering the Foster Care – Title IV-E program.

The March 2006 IV-E-1 quarterly report will reflect the following adjustments:

- Quarterly adjustments effective January 2004 through December 2005 for the reduction in the Title IV-E claim of the social service cost of the residential rate.

The TIPS 4093 report, which reflects the social service cost has been corrected and is currently in use. Residential staff will begin in April 2006 to review the quarterly TIPS 4093 report for accuracy.

- Fiscal adjustments for childcare institutions that were not fully licensed
- Fiscal adjustments for clients tested that did not receive a judicial determination regarding reasonable efforts to finalize a permanency plan within 12 months of entering foster care as required by federal guidelines.

A memo will be sent out to staff in April 2006 to emphasize the need to follow policy and procedures to prevent loss of federal funding.

- A fiscal adjustment for cases tested where expenditure authorization documentation was either missing or not properly approved.

A memo will be sent out to staff in April 2006 to emphasize the need to follow policy and procedures to prevent loss of federal funding.

Steve J. Theriot, CPA
March 20, 2006
Page 2

A letter dated March 25, 2005 was sent to all providers reminding them that verification of the criminal record clearance must be received prior to an employee having contact with the children/youth.

If additional information is needed, please contact Debbie Johnson, OCS Division of Financial Management at 342-2766

Sincerely,



Cathy H. Lockett, Director
Division of Fiscal Services

C: Ann S. Williamson
Terri P. Ricks
Marketa G. Gautreau
Debbie Johnson



State of Louisiana
Department of Social Services
OFFICE OF MANAGEMENT AND FINANCE
DIVISION OF FISCAL SERVICES
ADMINISTRATIVE
333 Laurel Street - 4th Floor
P.O. BOX 3927
BATON ROUGE, LOUISIANA 70821
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KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

February 16, 2006

Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Lack of Supporting Documentation For Program Expenditures

Louisiana Rehabilitation Services (LRS) concurs that six of the case records audited lacked adequate support documentation and that expenditure transactions were miscalculated in two case records leading to overpayments.

Support documentation has been obtained in all of the cases that lacked proper documentation. In four of the cases, Counselors have obtained consumer grades for the period in question. The grades have been placed in the consumer's case records to support the payment of transportation. In the fifth case, there was no progress report in the file to verify that a client attended an evaluation center. Documentation has been obtained from the center attended by the consumer. The documentation shows that the consumer was present for the evaluation for which the noted transportation was provided. At such time as the agency is able to obtain the case record from the LRS State Office Building in Harvey, La. (currently closed for hurricane damage repair), this report will be placed into the consumer's case record. In the sixth case lacking support documentation, the Counselor has obtained the consumer's signature on the invoice attesting that the consumer has received the eyeglasses.

The agency has contacted both consumers who received overpayments. The first one has agreed to work with the agency to repay the overpayment. In the case of the second one, LRS has requested reimbursement for the overpayment from the consumer.

In addition to the above-noted corrective action, the Agency will investigate the implementation of a procedure that includes the following:

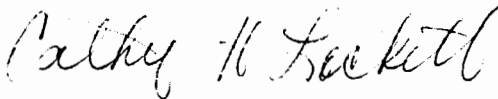
Steve J. Theriot
February 16, 2006
Page 2

1. Printout of a monthly report of all "recurring" client payments.
2. Monthly review and verification by field office staff regarding the validity of the need to continue the payment.
3. Case note documentation in AWARE that the recurring payment has been verified as valid.

The anticipated date for completion of all corrective action is April 10, 2006. The contact person for this finding is Claire Hymel, LRS Assistant Director, 8225 Florida Blvd., Baton Rouge, LA 70806; (225) 925-4131.

If you have any questions or need additional information, please contact Ms. Hymel at the above address/telephone.

Sincerely,



Cathy H. Lockett, Director
Division of Fiscal Services

C: Ann S. Williamson
Lisa Woodruff-White
Terri P. Ricks
James Wallace
Claire Hymel



State of Louisiana
Department of Social Services
OFFICE OF MANAGEMENT AND FINANCE
DIVISION OF FISCAL SERVICES
ADMINISTRATIVE
333 Laurel Street - 4th Floor
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BATON ROUGE, LOUISIANA 70821
PHONE - 225/342-4247 FAX 225/342-4220

KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

February 16, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Noncompliance with Federal Property Regulations

We concur that the percent of federal participation was not recorded in the Louisiana Property Assistance Agency (LPAA) system on seven items acquired in state fiscal year 2005.

The OM & F Property Manager, IS Property Coordinator, IS Purchasing Agent and staff from the Division of Fiscal Services met so that all staff involved could become familiar with and understand the process for obtaining equipment and the necessity of including the percent of federal participation on applicable purchases. Effective immediately the OM & F Property Manager and IS Property Coordinator have revised their procedures to coordinate with the Division of Fiscal Services to obtain the percent of federal participation and ensure that it is entered into LPAA after payments for purchased equipment are processed. The tagging verification memo has also been revised to include a payment date.

We believe that the corrective action that has been implemented will ensure that all property with federal funds will be identified and consistently documented in the LPAA Protégé System.

If additional information is needed or if you would like details of the procedural changes mentioned above you may contact Bridget Depland at 342-4148 or bdepland@dss.state.la.us.

Sincerely,

Cathy H. Lockett, Director
Division of Fiscal Services

c: Ann S. Williamson
Lisa Woodruff-White

Terri P. Ricks
Bridget Depland

Duane Fontenot



State of Louisiana
Department of Social Services
OFFICE OF FAMILY SUPPORT
755 THIRD STREET 2ND FLOOR

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PHONE - 225/342-0286 FAX 225/342-8636
BATON ROUGE, LOUISIANA 70821

KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

March 9, 2006

Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Legislative Audit Finding: Temporary Assistance for Needy Families
Program: Noncompliance with Eligibility Requirements

Dear Mr. Theriot:

We concur that the Department did not comply with certain eligibility requirements for administering the Temporary Assistance for Needy Families Program cited in your letter of March 1, 2006.

The agency has undertaken corrective action to address these non-compliance problems in the following manner:

- Individual cases cited have been reviewed by Supervisory and/or Program Specialist staff. Caseworkers responsible for the errors have been counseled, and where possible, case corrections have been made.
- Where errors resulted in overpayments, referrals have been made to the agency's Fraud and Recovery Section. Please note that there was no impact on the benefit amount 1) in four of the five cases cited for inconsistent information between the JAS and L'AMI systems, 2) in either of the two cases cited for lack of Parenting Skills documentation, or 3) in one of the two cases cited for insufficient residence documentation.
- Corrective Action Memorandum C-069-00, "Findings of the TANF and CCDF Legislative Audit for State Fiscal Year 2005" was issued February 1, 2005. This Memorandum requires review of policy areas addressed in the audit for all staff, mandated training in audit-specific areas conducted by Program Specialists at the quarterly regional supervisors' meetings, slant reviews based on audit findings by the agency's Program Review and Evaluation Section (PRES), and case validation readings focusing on the audit findings.

Please advise if further information is needed.

Sincerely,

Adren O. Wilson, Assistant Secretary

CC: Ann S. Williamson
Cathy Lockett
David D. Sigue



**State of Louisiana
Department of Social Services
OFFICE OF FAMILY SUPPORT
755 THIRD STREET 2ND FLOOR
P.O. BOX 3776**

**PHONE - 225/342-0286 FAX 225/342-8636
BATON ROUGE, LOUISIANA 70821**

**KATHLEEN BABINEAUX BLANCO
GOVERNOR**

**ANN SILVERBERG WILLIAMSON
SECRETARY**

March 10, 2006

Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Legislative Audit Finding: Temporary Assistance for Needy Families
Program: Noncompliance with Program Requirements

Dear Mr. Theriot:

Your letter of March 1, 2006 reports audit findings in two major areas: "Activities Allowed/Allowable Costs" and "Period of Availability." Following are our comments and corrective action plans for each area.

Activities Allowed/Allowable Costs

- We concur that seven contract payments reviewed did not have adequate supporting documentation. Recovery of the unsubstantiated payments has been completed on two of the seven contracts, and recovery action is underway in the remaining five contracts. As three of the seven payments cited were for transportation services, the Contract Services Section has expanded procedures to require examination of transport logs during on-site visits, and closer review and comparison of logs submitted with invoices to insure correct billing and payments. Contract Managers within the unit have also been instructed to place more emphasis on thorough examination of all supporting documentation to justify payments on all contracts.
- We concur that expenditures were made in the Developmental and Socialization Activities Program TANF Initiative for items not allowed by the Memorandum of Understanding (MOU) between the Office of Community Services (OCS) and Office of Family Support (OFS). Recovery of ineligible payments has been made from subsequent invoice payments. Both OCS and OFS are placing more emphasis on close examination of documentation to ensure payments made are within the parameters of the MOU.
- We concur that documentation was insufficient to justify support service payments in three FITAP cases. Case workers responsible for the unsubstantiated payments have been counseled, and referrals have been made to the agency's Fraud and Recovery Section to recover questioned costs. In addition, Corrective Action Memorandum C-069-00, "Findings of the TANF and CCDF Legislative Audit for State Fiscal Year 2005" was issued February 1, 2005, which requires review of audit findings for all staff, mandated training, slant reviews by agency's Program Review and Evaluation Section (PRES) and case validation readings focusing on the audit findings.

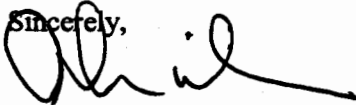
Steve J. Theriot
March 10, 2006
Page 2

Period of Availability

We concur that during federal fiscal year 2005, the non-assistance expenditures exceeded the obligated amount by \$264,297 on the ACF-196 for federal fiscal year 2004. The overstated amount should have been submitted as assistance expenditures. Corrections to adjust assistance and non-assistance will be made on the March 2006 quarter federal report. Staff have been counseled on the error and the correct procedure for completing the ACF-196 has been reiterated.

Please advise if further information is needed.

Sincerely,



Adren O. Wilson
Assistant Secretary

AOW/DDS/LP

C: Ann S. Williamson
Cathy Lockett
David D. Sigue



November 28, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Legislative Audit Finding with 2004-05 Fiscal Year – Federal Work-Study Program

Dear Mr. Theriot:

The University is in receipt of a letter dated November 15, 2005 from Leah Falgout, Senior Auditor, indicating a possible audit finding regarding failure to obtain the waiver of institutional share requirements under the Federal Work-Study Program and failure to meet the resulting institutional match. The University concurs in part with this finding. Specifically, the institution was not successful in obtaining the waiver for the 2003-04 award year, and subsequently fell short of the resulting match requirement of \$149,031 for the year by \$60,950.

The finding indicates that management has not placed sufficient emphasis on securing the waiver. The University disagrees. The University was not successful in securing the waiver for the 2003-04 year because of an inability to successfully access the site when attempting to submit the electronic application on May 23, 2003. The University made every effort to resolve the technical problem, and in fact, there were twenty-nine subsequent communications and attempted communications with the Department of Education in an effort to resolve the problem. Although the University had successfully secured the waiver for at least ten years prior to the 2003-04 award year, unfortunately, these efforts to resolve the problem for 2003-04 were unsuccessful. Detailed documentation of these attempts was provided to the field auditors.

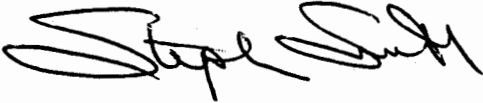
The finding indicates that the University should strengthen controls to ensure that the application for the waiver is timely submitted. Following the failure to secure the waiver in 2003-04, additional steps were taken to ensure that the waiver would be secured in a timely manner, and the University has been successful in securing the waiver for the 2004-05 and 2005-06 years. These changes included beginning preparations for submitting the application in early March instead of the previously submitted date of May. This provides adequate time to address any problems that may occur in the submission process. In addition, an electronic calendar is being utilized, which allows for email reminders regarding all reporting deadlines.

The finding also indicates that the University has not communicated to the Department of Education the failure to meet match requirements resulting from lack of the waiver. The University disagrees with this part of the finding. The Department of Education is well aware that the University did not obtain the waiver for 2003-04 due to the multiple communications from the University attempting to resolve the issue subsequent to May 23, 2003. Also, the 2003-

04 Fiscal Operations Report (FISAP) communicates the University's failure to fully meet the nonfederal share match.

The University has been unable to locate, and the auditors have not referenced, any federal regulations that delineate the specific steps to be followed when there is an insufficient match. Likewise, no regulations or policies have been identified which provide details regarding the specific financial consequences, if any, associated with the insufficient match.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen Smith", written in a cursive style.

Stephen Smith
Vice President for Administration & Finance

SS:bn


SOUTHERN
UNIVERSITY
Agricultural & Mechanical College

Office of the Chancellor
P. O. Box 9374
(225) 771-5020
FAX (225) 771-2018

June 21, 2006

Bruno & Tervalon, LLP
Certified Public Accountants
4298 Elysian Fields Avenue
New Orleans, LA 70122

Attention: Michael Bruno

Dear Mr. Bruno:

I am transmitting the University's response to the findings cited in the **Federal Awards Financial and Compliance Audit for the year ended June 30, 2005.**

I am deeply indebted to you and your staff for the cooperation and professional manner in which this audit was conducted. If you have any questions or require additional information, please contact Mr. Flandus McClinton, Jr., Vice Chancellor for Finance and Administration, at (225) 771-5021.

Sincerely,



Edward R. Jackson
Chancellor, SUBR

/kkw

Attachments

cc: Mr. Flandus McClinton, Jr.
Dr. Norman C. St. Amant

SOUTHERN UNIVERSITY AT BATON ROUGE
RESPONSE TO FEDERAL AWARDS FINANCIAL AND COMPLIANCE AUDIT
FOR THE YEAR ENDED JUNE 30, 2005

AUDIT FINDING REFERENCE NUMBER

2005-02 – Satisfactory Academic Progress

Response:

We concur that the University inadvertently disbursed aid to one academically ineligible student. The Office of Student Financial Aid inadvertently disbursed aid to a student who declared academic clemency. This was clearly an oversight. The University will continue to adhere to established policies and procedures as documented in the satisfactory academic progress policy and University Handbook. The academic standing of all students will be closely monitored prior to awarding and disbursing financial aid.

AUDIT FINDING REFERENCE NUMBER

2005-03 – Return of Title IV Funds

Response:

The University is currently reevaluating its procedures as it relates to unofficial withdrawals. Due to its complicated nature, the entire process will be revisited. The University has identified all students who received a grade of "F" in all classes and is in the process of identifying those students who unofficially withdrew. Funds will be returned to the appropriate Title IV agency for all students who unofficially withdrew from the University.

The seven (7) Return to Title IV Refunds were calculated using the date the student turned in the withdrawal form to the Registrar's Office instead of the date that the student initiated the withdrawal process. When the Registrar's Office electronically submitted the listing of withdrawals, including the date of withdrawal to the Bursar's Office, the later withdrawal date was submitted for these students. The Bursar's Office used this withdrawal date to perform the Return to Title IV calculations. The Registrar's Office will be required to electronically submit the date the student begins the withdrawal process.

The University will continue to adhere to established procedures for monitoring and processing federal grant overpayments.

AUDIT FINDING REFERENCE NUMBER

2005-04 – Verification

Response:

The University will continue to adhere to established policies and procedures to ensure that all students selected for verification completes the verification process and that the verifiable information is correct prior to awarding and disbursing financial aid.

AUDIT FINDING REFERENCE NUMBER

2005-05 – Federal Work-Study

Response:

In our continuing efforts to improve the quality of services to our federal work-study students, the University implemented an electronic time reporting system during the 2004-2005 academic year. Overall, the system has proven to be effective. However, as with most first-year implementations, discrepancies do occur. We are ensuring that all discrepancies are promptly identified and corrected. The University will revise its procedures for the federal work-study electronic time reporting system to ensure that all applicable controls are followed by departmental supervisors. In addition, the federal work study supervisor in the Office of Student Financial Aid will be required to monitor the documentation submitted by the department to ensure compliance with prescribed policies and procedures for the Federal Work-Study program.

A receivable will be posted to the applicable students' account for payment of excess wages and the funds will be returned to the Federal Work-Study account.



SOUTHERN UNIVERSITY AT NEW ORLEANS

6400 Press Drive
New Orleans, LA 70126
(504) 286-5117
FAX (504) 284-5473

OFFICE OF THE
VICE CHANCELLOR FOR ADMINISTRATION

April 20, 2006

Dr. Victor Ukpolo
Chancellor
Southern University at New Orleans
New Orleans, LA 70126

Dear Dr. Ukpolo:

Mr. Michael Bruno, Managing Partner for the firm of Bruno and Tervalon, LLP, Certified Public Accountants, has requested that the University give him a final answer as to the availability of records needed by his firm to complete the System University System audit of Expenditures of Federal Awards for fiscal year 2004-05. Two major components of this audit are the audit of Student Financial Aid and Grants at Southern University at New Orleans.

As indicated in the attached letters, Mrs. Ursula Shorty, Financial Aid Director and Mr. Woodie White, Interim Comptroller have indicated that they are unable to provide the documents needed for the audits. Mrs. Shorty has indicated that the Financial Aid Office employees are unable to retrieve records from the Financial Aid Office due to the condition of the building caused by Hurricane Katrina. Mr. White has indicated that records he believes are essential to the audit have been destroyed by the flooding of the Comptroller's Office.

The inability to provide records pertinent to the audit will have a material effect on the opinion rendered by the auditors. Mr. Bruno has indicated that he will issue a qualified opinion indicating the conditions caused by Hurricane Katrina as the reason for issuing such an opinion. He believes that this will not adversely affect the System because a number of agencies affected by Hurricanes Katrina and Rita find themselves in the same position.

It is unlikely that we will be able to provide all documents necessary for completion of the audit. I am therefore requesting that we inform Mr. Bruno of the unavailability of the records needed to complete the audit. Please contact me if you have any questions.

Sincerely,

Gloria A. Matthews
Vice Chancellor for Administration and Finance

Attachments

cc: Dr. Ralph Slaughter
Mr. Tolor White

"An Equal Educational Opportunity Institution"



OFFICE OF THE CHANCELLOR

SOUTHERN UNIVERSITY
AT SHREVEPORT

June 20, 2006

Bruno & Tervalon LLP
Certified Public Accountants
4298 Elysian Fields Avenue
New Orleans, LA 70122

Attention: Sean Bruno

Dear Mr. Bruno:

I am transmitting per your request, responses to audit findings for Southern University-Shreveport for the fiscal year ending June 30, 2005. We are deeply indebted to your staff for the cooperation and professional manner in which this audit was conducted.

If you have any questions or require additional information, please contact Mr. Benjamin Pugh at (318) 674-3481.

Sincerely,

Dr. Ray L. Belton
Chancellor

cc: Benjamin Pugh
Tolor White

B-67

3050 MARTIN LUTHER KING, JR. DRIVE • SHREVEPORT, LOUISIANA 71107
PHONE: (318) 674-3312 • FAX (318) 674-3374
TOLL FREE: 1-800-458-1472, EXT. 312
WWW.SUSLA.EDU

"AN EQUAL OPPORTUNITY EMPLOYER BY CHOICE, REGARDLESS OF RACE, CREED, SEX, DISABILITY OR VETERAN STATUS"

Southern University-Shreveport
Responses to Single Audit for the Year Ended June 30, 2005

2005-06 - Return of Title IV Funds

-0-

Condition and Perspective

We noted during our audit that there were four hundred and eighty two (482) students that received grades of "F" for all classes enrolled; yet management has not yet determined if the students unofficially withdrew from the University or the date of the withdrawal. All students that unofficially withdrew from the University would require a Return of Title IV funds calculation.

Response

The University is in the process of reviewing current procedures and has already begun the process of determining whether or not students unofficially withdrew from the University. We will then prepare the Return of Title IV funds calculation and return the funds to the Department of Education.

Southern University-Shreveport
Responses to Single Audit for the Year Ended June 30, 2005

2005-07 - Satisfactory Academic Progress

-0-

Condition and Perspective

We noted during our audit that five (5) students out of sixty (60) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress.

Response

The University will adhere to established policies and procedures as documented in the revised satisfactory academic progress policy and monitor the academic standing of all students prior to awarding student financial aid.

Additionally, a workshop for all members of the university's appeals committee is being planned to ensure compliance with the university's procedures.



THLEEN BABINEAUX BLANCO
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.louisiana.gov



JOHNNY B. BRADBERRY
SECRETARY

March 16, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
PO Box 94397
Baton Rouge, La. 70804-9397

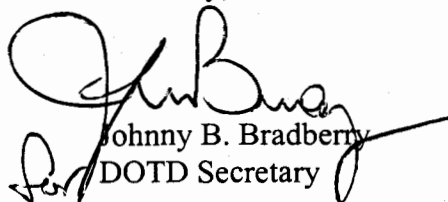
Re: Untimely Collection of Utility Relocation
Assistance Funding Receivables

Dear Mr. Theriot:

The Department is in receipt of your audit findings titled Untimely Collection of Utility Relocation Assistance Funding (URAF) Receivables. We concur with your findings with exceptions. We feel that the issue of collecting older receivables requires a degree of sensitivity. The Department has finalized its action plan that was noted in the findings, but we have plans of presenting this plan to the Transportation Committee prior to beginning any collection requests. We predict that once the action plan takes affect and we begin sending Letters of Demand to these non-profit public utilities, there will be an influx of calls to our Representatives and Senators throughout the state.

Our action plan entails sending out Letters of Demand to all companies with outstanding URAF. Then we would try to work out a payment plan for those receivables. If all else fails, the Department would file suit to collect these monies. This plan will be worked through the Utility Relocation Section and the point of contact is Trey Jesclard, who can be reached at 225-379-1445. The anticipated completion date for having all Letters of Demand sent and payment plans established is June 30, 2008.

Sincerely,


Johnny B. Bradberry
DOTD Secretary

TJ/tj

Appendix C

Findings and Recommendations Index by State Agency

STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

	Page No.
BATON ROUGE COMMUNITY COLLEGE	
Inadequate Control Over Pell Grant.....	35
Noncompliance With Public Safety Partnership and Community Policing Grant	67
BOARD OF REGENTS FOR HIGHER EDUCATION	
Noncompliance With Subrecipient Monitoring Requirement.....	31
BOSSIER PARISH COMMUNITY COLLEGE	
Over-Award of Financial Aid to Transfer Students.....	36
EDUCATION, DEPARTMENT OF	
Inadequate Controls Over the Migrant Education State Grant Program.....	37
Inadequate Subrecipient Monitoring Over Single Audit Reports	32
Theft of Computers	33
Untimely Fiscal Monitoring and Reporting	39
EXECUTIVE DEPARTMENT - STATEWIDE	
Deficiencies in State’s Disaster Recovery Plans	15
Unlocated Movable Property.....	18
HEALTH AND HOSPITALS, DEPARTMENT OF	
Improper Claims by Waiver Services Providers.....	53
LABOR, DEPARTMENT OF	
Inadequate Subrecipient Monitoring Over STEP Program	55
Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster.....	69
Noncompliance With Cash Management Improvement Act	70
Noncompliance With Established Internal Controls Over Time and Attendance.....	71
LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM	
Noncompliance With Temporary Assistance for Needy Families Requirements.....	56
LOUISIANA STATE UNIVERSITY IN SHREVEPORT	
Failure to Comply With Notification Deadlines.....	40
LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER (NEW ORLEANS)	
HIV Care Formula Grants Program Expenses Not Reconciled	57

STATE OF LOUISIANA

Findings and Recommendations
 Index by State Agency (Continued)

Page No.

LOUISIANA TECHNICAL COLLEGE

Inadequate Control Over Pell Grant.....42
 Inadequate Internal Control Over Temporary Assistance
 for Needy Families58

MCNEESE STATE UNIVERSITY

Improper Request and Disbursement of Federal Family
 Education Loans43

NORTHWESTERN STATE UNIVERSITY

Over-Award of Federal Family Education Loans44
 Satisfactory Academic Progress Not Met by Transfer Students44
 Scholarships for Disadvantaged Students Awarded to
 Ineligible Students.....59

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

Weakness in Control Over Subrecipient Monitoring of the
 Temporary Assistance for Needy Families Program60

REVENUE, DEPARTMENT OF

Inadequate Controls Over Reporting Claims and Litigation.....20
 Information System Control Weaknesses21
 Untimely Bank Reconciliations.....22
 Weaknesses in the GenTax System22

RISK MANAGEMENT, OFFICE OF

Unfunded Claims Costs for the Road Hazard
 Line of Insurance23

SOCIAL SERVICES, DEPARTMENT OF

Child Care Cluster: Noncompliance With Program
 Requirements.....61
 Child Support Escrow Fund Not Reconciled.....62
 Foster Care - Title IV-E Program: Noncompliance
 With Program Regulations63
 Lack of Supporting Documentation for Program Expenditures45
 Noncompliance With Federal Property Regulations34
 Temporary Assistance for Needy Families Program:
 Noncompliance With Eligibility Requirements.....65
 Temporary Assistance for Needy Families Program:
 Noncompliance With Program Requirements66

STATE OF LOUISIANA

Findings and Recommendations
Index by State Agency (Continued)

Page No.

SOUTHEASTERN LOUISIANA UNIVERSITY

Failure to Obtain Waiver and Meet Matching Requirements46

SOUTHERN UNIVERSITY AND A&M COLLEGE (BATON ROUGE)

Federal Work-Study47

Return of Title IV Funds48

Satisfactory Academic Progress49

Verification50

SOUTHERN UNIVERSITY AT NEW ORLEANS

Destruction/Unavailability of Records51

SOUTHERN UNIVERSITY AT SHREVEPORT-BOSSIER CITY

Return of Title IV Funds51

Satisfactory Academic Progress52

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

Untimely Collection of Utility Relocation Assistance

Funding Receivables24

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Appendix D

Summary Schedule of Prior Federal Audit Findings

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LEGISLATIVE AUDITOR

**STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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Findings Covering More Than One Federal Agency

Education, Department of:

2003	2003	65	F-03-CC-EDUC-1	Inadequate Internal Controls Over Federal Payroll Certifications
2003	2001	66	F-03-CC-EDUC-2	Ineffective Controls Over Subrecipient Monitoring
2002	2001	76	F-02-CC-EDUC-2	Ineffective Controls Over Subrecipient Monitoring
2001	2001	57	F-01-CC-EDUC-2	Ineffective Controls Over Subrecipient Monitoring
2002	2001	73	F-02-CC-EDUC-1	Improper Charging of Administrative Expenditures to Federal Awards
2001	2001	55	F-01-CC-EDUC-1	Improper Charging of Administrative Expenditures to Federal Awards

Executive Department (Including Office on Women's Policy):

2002	2002	85	F-02-CC-OWS-1	Improper Expenditures for Promotional Items
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Labor, Department of:

2000	2000	71	F-00-CC-LABR-2	Improper Cost Allocation
2000	1999	74	F-00-CC-LABR-3	Inadequate Internal Control Over Disbursements

Social Services, Department of:

2004	1998	33	F-04-CC-DSS-1	Subrecipient Monitoring: Noncompliance With Federal and State Regulations
2003	2003	70	F-03-CC-DSS-1	Fraudulent Benefit Charges

Southern University at Shreveport-Bossier City:

2004	2004	35	F-04-CC-SUSH-1	Allowable Cost
2004	2004	36	F-04-CC-SUSH-2	Federal Financial Reports

U.S. Department of Interior

Wildlife and Fisheries, Department of:

2002	2002	92	F-02-INTERIOR-DWLF-1	Federal Funds Expended on Defective Fish Hatchery
2002	2002	93	F-02-INTERIOR-DWLF-2	Theft of Funds

U.S. Department of Labor

Executive Department (Including Office on Women's Policy):

2002	2002	94	F-02-USDOL-OWS-2	Improper Expenditure of Federal Funds
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(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
Various	Education	N/A	Partially corrected	D-11
84.various/93.558	Education	\$77,680	Partially corrected; QC unresolved	D-12
Various	Education	\$474,530	Partially corrected; QC unresolved	D-13
84.various/93.575	Education	\$12,862	No further action needed; QC unresolved	D-14
Various	Education	\$610,219	Partially corrected; QC unresolved	D-15
Various	Education	\$117,204	No further action needed; QC unresolved	D-16
17.255/20.205	Executive Department	\$6,346	Fully corrected; QC unresolved	D-17
Various	Labor	\$6,967,031	Fully corrected; QC unresolved	D-18
Various	Labor	\$225,466	Fully corrected; QC unresolved	D-19
84.169/93.558/575/596	Social Services	\$1,159,214	Partially corrected; QC unresolved	D-20
10.551/93.558/575	Social Services	\$135,286	Fully corrected; QC unresolved	D-21
84.048/93.859	Southern (Shreveport)	\$700	Fully corrected; QC unresolved	D-22
Various	Southern (Shreveport)	N/A	Fully corrected	D-23
15.F-80	Wildlife and Fisheries	\$12,454,421	Partially corrected; QC unresolved	D-24
15.605/F-82/F-95	Wildlife and Fisheries	\$79,713	Partially corrected; QC unresolved	D-25
17.255	Executive Department	\$647,060	Fully corrected; QC unresolved	D-26

LEGISLATIVE AUDITOR

**STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Labor (Cont.)

Labor, Department of:

2004	2003	37	F-04-USDOL-LABR-1	Deficient Memorandums of Understanding
2004	2004	39	F-04-USDOL-LABR-2	Fraudulent Travel Reimbursements
2004	2004	40	F-04-USDOL-LABR-3	Insufficient Monitoring of Workforce Investment Act Subrecipients
2004	2004	41	F-04-USDOL-LABR-4	Noncompliance With Cost Allocation Plan

U.S. Department of Transportation

Executive Department (Including Office on Women's Policy):

2002	2002	98	F-02-DOT-OWS-4	Noncompliance With State Procurement Regulations
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Environmental Protection Agency

Environmental Quality, Department of

2004	2004	42	F-04-EPA-DEQ-1	Payroll Costs Improperly Charged
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U.S. Department of Energy

Natural Resources, Department of:

2002	2002	100	F-02-ENERGY-DNR-1	Questionable Claims in the Home Energy Rebate Option Program
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U.S. Department of Education

Education, Department of:

2003	2001	76	F-03-ED-EDUC-3	Improper Charging of Administrative Expenditures to Federal Awards
2003	2003	78	F-03-ED-EDUC-4	Inadequate Controls Over the Special Education Grants for Infants and Families With Disabilities Program

Grambling State University:

2004	2004	47	F-04-ED-GSU-1	Aid Exceeded Documented Need
2002	2002	110	F-02-ED-GSU-8	Aid Exceeded Documented Need
2004	2004	48	F-04-ED-GSU-2	Satisfactory Academic Progress
2002	2002	113	F-02-ED-GSU-12	Satisfactory Academic Progress

Louisiana Community and Technical College System:

2004	2004	43	F-04-ED-LCTCS-1	Inadequate Internal Control Over Vocational Education Grant
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(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
17.258/259/260	Labor	N/A	Fully corrected	D-27
17.203/207	Labor	\$10,120	Partially corrected; QC unresolved	D-28
17.258/259/260	Labor	N/A	Partially corrected; repeat in 2005, p. 69	D-29
17.258/259/260	Labor	N/A	Partially corrected	D-30
20.205	Executive Department	\$135,250	Fully corrected; QC unresolved	D-31
66.458	Environmental Quality	\$10,217	Fully corrected; QC resolved	D-32
81.SW2027	Natural Resources	\$19,296	No further action needed	D-33
84.010/027/173	Education	\$304,056	Partially corrected; QC unresolved	D-34
84.181	Education	\$53,198	Partially corrected; QC unresolved	D-35
84.032	Grambling	\$7,530	Fully corrected; QC unresolved	D-36
84.032	Grambling	\$2,875	No further action needed	D-37
84.various	Grambling	N/A	Partially corrected	D-38
84.032/063	Grambling	\$7,475	No further action needed	D-39
84.048	LCTCS	N/A	Partially corrected	D-40

LEGISLATIVE AUDITOR

**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>U.S. Department of Education (Cont.)</u>				
Louisiana Technical College:				
2004	2002	44	F-04-ED-LTC-1	Inadequate Control Over Pell Grant
2002	2002	104	F-02-ED-LTCTALLULAH-1	Federal Pell Grant Program - Eligibility and Refund/Repayment Program Requirements
Social Services, Department of:				
2004	2002	45	F-04-ED-DSS-2	Vocational Rehabilitation: Noncompliance With Federal Requirements
2003	2002	82	F-03-ED-DSS-4	Vocational Rehabilitation: Noncompliance With Federal Requirements
Southern University and A&M College (Baton Rouge):				
2004	2004	49	F-04-ED-SUBR-1	Satisfactory Academic Progress
2004	2004	50	F-04-ED-SUBR-2	Student Status Confirmation Reports
Southern University at Shreveport-Bossier City:				
2002	1999	120	F-02-ED-SUSH-2	Satisfactory Academic Progress
2002	2002	121	F-02-ED-SUSH-3	Verification
Sowela Technical Community College:				
2002	2002	103	F-02-ED-LTCSOWELA-1	Untimely Return of Federal Pell Grant Program Funds
University of Louisiana at Lafayette				
2004	2004	46	F-04-ED-ULL-1	Over-Award of Federal Family Education Loans
<u>U.S. Department of Health and Human Services</u>				
Economic Development, Department of				
2004	2004	50	F-04-HHS-DED-1	Temporary Assistance for Needy Families Program: Noncompliance With Certain Federal and State Requirements
Elderly Affairs, Governor's Office of:				
2004	2001	52	F-04-HHS-ELDAFF-1	Ineffective Monitoring of Subrecipient Audit Reports
Executive Department (OSRAP):				
2002	1998	122	F-02-HHS-CAFR-1	Inappropriate Billing of Insurance Premiums

(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
84.063	LTC	N/A	Partially corrected; repeat in 2005; p. 42	D-41
84.063	LTC	\$16,350	No further action needed	D-42
84.126	Social Services	\$997	Partially corrected; QC unresolved	D-43
84.126	Social Services	\$4,442	Partially corrected, QC unresolved	D-44
84.various	Southern (Baton Rouge)	\$20,587	Fully corrected; QC resolved; repeat in 2005, p. 49	D-45
84.032	Southern (Baton Rouge)	N/A	Fully corrected	D-46
84.063/268	Southern (Shreveport)	\$11,887	Fully corrected; QC resolved	D-47
84.063/268	Southern (Shreveport)	\$7,448	Fully corrected; QC resolved	D-48
84.063	LTC	N/A	Fully corrected	D-49
84.032	ULL	\$6,863	Fully corrected; QC resolved	D-50
93.558	Economic Development	\$226,548	Fully corrected; QC unresolved	D-51
93.044/93.045/93.053	Elderly Affairs	N/A	Fully corrected	D-54
93.778	Executive (OSRAP)	N/A	Not corrected; QC unresolved	D-55

LEGISLATIVE AUDITOR

**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>U.S. Department of Health and Human Services (Cont.)</u>				
Health and Hospitals, Department of:				
2004	2004	53	F-04-HHS-DHH-1	Improper Claims Paid to a Social Work Provider
2002	2002	127	F-02-HHS-DHH-3	Improper Disproportionate Share Payments
Labor, Department of:				
2000	1999	132	F-00-HHS-LABR-11	Inadequate Monitoring Procedures for Community Services Block Grant
LSU Health Sciences Center (Health Care Services Division): (Includes both Lallie Kemp Regional Medical Center and University Medical Center)				
2004	2004	54	F-04-HHS-LSUHSC-HCSD-1	Noncompliance With the HIV Care Formula Grants Program
Social Services, Department of:				
2004	2000	55	F-04-HHS-DSS-3	Child Support Escrow Fund Not Reconciled
2004	2004	56	F-04-HHS-DSS-4	Control Weaknesses Over the LaCarte Purchasing Card Program
2004	2001	58	F-04-HHS-DSS-5	Foster Care - Title IV-E Program: Insufficient Controls Over Reporting
2003	2001	91	F-03-HHS-DSS-7	Foster Care - Title IV-E: Insufficient Controls Over Certain Grant Regulations
2004	2004	59	F-04-HHS-DSS-6	Temporary Assistance for Needy Families Program: Improper Payments
2004	1999	60	F-04-HHS-DSS-7	Temporary Assistance for Needy Families Program: Noncompliance With Eligibility Requirements
2003	2002	94	F-03-HHS-DSS-9	Temporary Assistance for Needy Families Program: Noncompliance With Certain Federal and State Requirements
2002	1999	140	F-02-HHS-DSS-9	Temporary Assistance for Needy Families Program: Noncompliance With Certain Federal and State Requirements
Southern University and A&M College (Baton Rouge):				
2004	2004	62	F-04-HHS-SUBR-3	Eligibility
Southern University at New Orleans:				
2004	2004	63	F-04-HHS-SUNO-1	Allowable Cost
2004	2004	64	F-04-HHS-SUNO-2	Matching

(Concluded)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
93.778	Health and Hospitals	\$816	Fully corrected; QC unresolved	D-57
93.778	Health and Hospitals	\$185,605,936	Fully corrected; QC unresolved	D-58
93.569	Labor	\$669,497	Partially corrected; QC unresolved	D-59
93.917	LSUHSC (HCSD)	\$11,081	Fully corrected; QC resolved	D-60,61
93.563	Social Services	N/A	Not corrected; repeat in 2005, p. 62	D-62
93.658	Social Services	\$3,549	Fully corrected; QC unresolved	D-63
93.658	Social Services	N/A	Fully corrected	D-64
93.658	Social Services	\$9,470	Fully corrected; QC resolved	D-65
93.558	Social Services	\$112,490	Not corrected; QC unresolved	D-66
93.558	Social Services	\$1,798	Partially corrected; QC unresolved	D-67
93.558	Social Services	\$77,384	Partially corrected; QC unresolved	D-68
93.558	Social Services	\$91,057	Partially corrected; QC no further action needed	D-69
93.925	Southern (Baton Rouge)	\$3,700	Fully corrected; QC resolved	D-70
93.859	Southern (New Orleans)	\$3,250	Fully corrected; QC unresolved	D-71
93.658	Southern (New Orleans)	\$18,005	Fully corrected; QC unresolved	D-72

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**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2005

Finding Title: Inadequate Internal Controls Over Federal Payroll Certifications

Reference Number(s): F-03-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
There are no questioned costs.

Page Number (from Single Audit Report): 65-66

Program Name(s): Various

Federal Grantor Agency: US Departments of Education & Agriculture

CFDA Number(s): 10.553, 10.555, 10.556, 10.558, 10.559, 84.010, 84.048, 84.027, 84.173, 84.367, 93.558

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u>X</u>	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 SDE believes it has complied with federal regulations related to this finding, and no further action is 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 page. 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 Signature: 

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2005

Finding Title: Ineffective Controls over Subrecipient Monitoring

Reference Number(s): F-03-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 77,680.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The SDE has been consulting with granting agencies regarding resolution of questioned costs. The SDE is still negotiating with the granting agencies.

Page Number (from Single Audit Report): 66 - 67

Program Name(s): Various

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.002, 84.010, 84.027, 84.173, 93.558

Status of Finding (check one):

Fully Corrected	<input type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input checked="" type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>		{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain 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 page. 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 Signature: 

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2005

Finding Title: Ineffective Controls over Subrecipient Monitoring

Reference Number(s): F-02-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 474,530.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The SDE has been consulting with granting agencies regarding resolution of questioned costs. The SDE is still negotiating with the granting agencies.

Page Number (from Single Audit Report): 76-78

Program Name(s): Various

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.010, 84.340, 10.558, 84.002, 93.558, 84.027, 84.174

Status of Finding (check one):

Fully Corrected	<input type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input checked="" type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain 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 page. 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 Signature: 

Phone Number: (225) 342-2098

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2005

Finding Title: Ineffective Controls Over Subrecipient Monitoring

Reference Number(s): F-01-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 12,862.00

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Questioned costs in the amount of \$11,006 were received from LEA, and the funds were returned to the federal government. The \$1,856 is still in negotiation. The Department has provided a written statement of position upholding the allowable of these charges to the grantor and is currently awaiting a decision.

Page Number (from Single Audit Report): 57

Program Name(s): Various

Federal Grantor Agency: US Departments of Education and Health and Human Services

CFDA Number(s): 84.010, 84.340, 84.027, 84.173, 93.575

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	<u>X</u>
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 following corrective actions were made:

Corrective actions were implemented and remain in progress.
In accordance with OMB A-133 Section 315(b)(4), the SDE believes no further action is needed related to this finding. There has been no correspondence from the federal agencies related to this finding, and no management decision has been issued.

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 page. 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 Signature: [Signature]

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2005

Finding Title: Improper Charging of Administrative Expenditures To Federal Awards

Reference Number(s): F-02-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 610,219.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Still in negotiation. The SDE has provided a written statement of position upholding the allowability of these charges to the grantor and is currently awaiting a decision.

Page Number (from Single Audit Report): 73-75

Program Name(s): Various Programs

Federal Grantor Agency: US Department of Education, Health and Human Services, Labor & Agriculture

CFDA Number(s): 10.558, 10.560, 17.255, 84.002, 84.010, 84.011, 84.048, 84.181, 84.186, 84.276, 84.281, 84.298, 84.318, 84.332, 84.338, 93.558, 10.559, 84.027, 84.173

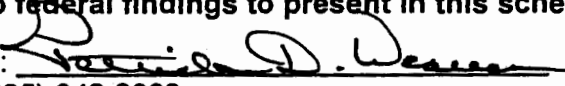
Status of Finding (check one):

Fully Corrected	<input type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input checked="" type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	{See OMB A-133 Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain 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 page. 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 Signature: 
Phone Number: (225) 342-2098

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2005

Finding Title: Improper Charging of Administrative Expenses to Federal Awards

Reference Number(s): F-01-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 117,204.00

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Questioned costs totaling \$17,571 were refunded to the federal government. The remaining
questioned costs have been resolved with the federal government, with the exception of
\$39,784 and \$39,080 referred to USDOE and USDA, respectively.

Page Number (from Single Audit Report): 55-56

Program Name(s): Various

Federal Grantor Agency: US Departments of Education, Agriculture, & Labor

CFDA Number(s): 10.558, 17.255, 84.010, 84.048, 84.027, 84.173

Status of Finding (check one):

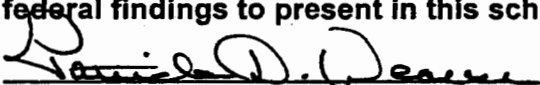
Fully Corrected	_____	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	<u>X</u>
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain in progress.

In accordance with OMB A-133 Section 315(b)(4), the SDE believes no further action is
needed related to this finding. There has been no correspondence from the federal
agencies related to this finding, and no management decision has been issued.

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 page. 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 Signature: 

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Office on Women's Policy
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: Improper Expenditures for Promotional Items

Reference Number(s): F-02-CC-OWS-1
(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): \$ 6,346

Page Number (from Single Audit Report): 85

Program Name(s): Highway Planning and Construction/Workforce Investment Act

Federal Grantor Agency: Federal Highway Administration, Department of
Transportation/Employment & Training Administration, Department of Labor

CFDA Number(s): 20.205/17.255

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 Governor's Office on Women's Policy is still in negotiation with the representatives of the
LA Department of Transportation regarding this matter.

Status of Finding (check one):

Fully Corrected	<u> X </u>	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: Rachelle Young

Phone Number: (225) 342-0700

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Louisiana Department of Labor - Workforce Development
State Agency, Board, Commission, Other Component Unit

For the Year Ended June 30, 2005

Finding Title: Improper Cost Allocation

Reference Number(s): F-00-CC-LABR-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2000

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 6,967,031

Page Number (from Single Audit Report): 71

Program Name(s): Various

Federal Grantor Agency: U.S. Dept of Labor, U.S. Dept of H.H.S., U.S. Dept of Agriculture

CFDA Number(s): Various

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?

Settlement agreement reached with U.S. Dept of Labor. Dept of H.H.S. has disallowed their portion
of the cost (\$59,914) and the agency has appealed.

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):
Revisions have been made to the cost allocation system.
We are currently repaying USDOL.
Dept of H.H.S. is under appeal.
U.S. Dept. of Agriculture has deemed this finding closed.

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 page. 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

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Louisiana Department of Labor - Workforce Development

State Agency, Board, Commission, Other Component Unit

For the Year Ended June 30, 2005

Finding Title: Inadequate Internal Controls Over Disbursements

Reference Number(s): F-00-CC-LABR-3

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2000

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 225,466

Page Number (from Single Audit Report): 74

Program Name(s): Various

Federal Grantor Agency: U.S. Dept. of Labor, U.S. Dept of H.H.S., U.S. Dept of Agriculture

CFDA Number(s): Various

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?

Settlement agreement reached with U.S. Dept of Labor. Dept of H.H.S. has disallowed their portion
of the cost (\$1,874) and the agency has appealed.

Status of Finding (check one):

Fully Corrected x

Partially Corrected

Change of Corrective Action

Not Corrected

No Further Action Needed

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Procedures have been established to correct the finding.

We are presently repaying USDOL. Dept of H.H.S. is under appeal.

U.S. Dept. of Agriculture have deemed this finding closed.

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 page. 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

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: **Subrecipient Monitoring: Noncompliance with Federal Regulations**

Reference Number(s): **F-04-CC-DSS-1**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2004**

Initial Year of Finding: **1998**

Amount of Questioned Costs in Finding (if applicable): **\$1,159,214**

Page Number (from Single Audit Report): **33**

Program Name(s): **Independent Living – State Grants
Temporary Assistance for Needy Families
CCDF Cluster:
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 Education,
U. S. Department of Health and Human Services**

CFDA Number(s): **84.169, 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?

The questioned costs are still pending.

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):

Additional control procedures were implemented to correct this finding.

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: Tally H. Leach
Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: **Fraudulent Benefit Charges**

Reference Number(s): **F-03-CC-DSS-1**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2003**

Initial Year of Finding: **2003**

Amount of Questioned Costs in Finding (if applicable): **\$135,286**

Page Number (from Single Audit Report): **70**

Program Name(s): **Temporary Assistance for Needy Families**
Food Stamp Cluster
Food Stamps
Child Care Cluster
Child Care and Development Block Grant

Federal Grantor Agency: **U. S. Department of Health and Human Services**
U. S. Department of Agriculture

CFDA Number(s): **93.558, 10.551, 93.575**

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 are still pending.

Status of Finding (check one):

Fully Corrected	<u> X </u>	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):

Corrective action procedures have been implemented and the finding has been fully corrected.

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: Beth H Rockett

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

For the Year Ended June 30, 2004

Finding Title: Allowable Cost

Reference Number(s): F-04-CC-SUSH-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding: \$ 700

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Contacted D.O.E. and awaiting invoicing to prepare payment.

Page Number (from Single Audit Report): 35

Program Name(s): Vocational Education-Basic Grants

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.048

Status of Finding (check one):

Fully Corrected

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 University has received additional training to ensure that program cost
are allowable per federal guidelines.

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 page. 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 Signature: 

Phone Number: (318) 674-3481

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District: _____

For the Year Ended June 30, 2004

Finding Title: Federal Financial Reports

Reference Number(s): F-04-CC-SUSH-2

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved: N/A Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Page Number (from Single Audit Report): 36

Program Name(s): (See attached)

Federal Grantor Agency: Department of Agriculture, D.O.E., D.H.H.S.

CFDA Number(s): 10.206, 93.859, 84.033, 84.063, 84.007

Status of Finding (check one):

Fully Corrected	<u>X</u>	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 University has developed procedures to ensure reconciliation of general ledger accounts to federal reports.

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 page. 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 Signature: 

Phone Number: (318) 674-3481

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

DEPARTMENT OF WILDLIFE AND FISHERIES

For the Year Ended June 30, 2005

Finding Title: Federal Funds Expended on Defective Fish Hatchery

Reference Number: F-02-INTERIOR-DWLF-1

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$12,454,421

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The federal government has not requested a "refund". See "status" below.

Page Number (from Single Audit Report): 92

Program Name: Dire Emergency Fund

Federal Grantor Agency: US Fish & Wildlife Service

CFDA Number: N/A

Status of Finding

Fully Corrected _____
Partially Corrected X
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed X
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable)

When the department realized that the hatchery was defective, the defects were communicated to the contractor. The contractor attempted to repair the hatchery. After determining that attempted repairs were not going to satisfactorily correct the defects, the department brought litigation against the contractor, the designer, and their insurers. Litigation with the contractor has been completed, and the FWS has been kept advised of the status. The state has received in excess of \$1.9 M from the various parties as a final settlement in this litigation. Repairs at the hatchery are being handled by Facility Planning and Control with input from the department. A design engineer has been selected to prepare designs for the repairs. After an elevation survey is completed and final drawings accepted, the work will be bid (by early 2006).

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 page. If you have 2 findings to present, then you should list 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Kim Wagner

Phone Number: (225) 765-2699

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

DEPARTMENT OF WILDLIFE AND FISHERIES

For the Year Ended June 30, 2005

Finding Title: Theft of Funds

Reference Number: F-02-INTERIOR-DWLF-2

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$79,713

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The May, 2002, Legislative Audit procedural report identified questionable purchases charged to these Federal Programs: \$52,540—Sport Fish Restoration; \$15,952—Sport Fish Habitat Mgmt & Enhancement; \$11,221—Dire Emergency Appn-Fisheries Habitat Restoration. A 2003 Audit of the department by the U.S. Fish & Wildlife Service questioned the \$52,540 charges. The corrective action plan prepared by the FWS states: "The agency reported over share on the final SF 269's for six grants involved. The combined amount of over share was \$106,824 and is sufficient to satisfy the \$52,540 in question. The Service considers this finding resolved and implemented".

The 2002 questioned costs related to the other two programs are not resolved. The department has never received any correspondence or inquiry from the Fish and Wildlife Service regarding these two items.

Page Number (from Single Audit Report): 23

Program Name: Sport Fish Restoration

Federal Grantor Agency: Department of Interior

CFDA Number: 15.605

Status of Finding

Fully Corrected _____

Partially Corrected X

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed X

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable)

Internal controls over purchasing have 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 page. If you have 2 findings to present, then you should list 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Kim Wagner

Phone Number: (225) 765-2699

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Office on Women's Policy
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: Improper Expenditures of Federal Funds

Reference Number(s): F-02-USDOL-OWS-2
(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): \$ 647,060

Page Number (from Single Audit Report): 94

Program Name(s): Workforce Investment Act

Federal Grantor Agency: Employment & Training Administration, Department of Labor

CFDA Number(s): 17.255

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 Governor's Office on Women's Policy has received no communication with the
Employment and Training Administration/Department of Labor.

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: Rachelle Young
Phone Number: (225) 342-0700

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Louisiana Department of Labor - Workforce Development

State Agency, Board, Commission, Other Component Unit

For the Year Ended June 30, 2005

Finding Title: Deficient Memorandums of Understanding

Reference Number(s): F-04-USDOL-LABR-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 0

Page Number (from Single Audit Report): 37

Program Name(s): WIA Adult Program WIA Youth Activities WIA Dislocated Worker

Federal Grantor Agency: U.S. Dept of Labor

CFDA Number(s): 17.258 17.259 17.260

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	<u>x</u>	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):

This was second year of finding. USDOL reviewed Memorandums of Understanding based on first finding but subsequent to second finding being rendered. USDOL review deemed that MOU's are now in 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 page. 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

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Office on Women's Policy
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: Noncompliance with State Procurement Regulations

Reference Number(s): F-02-DOT-OWS-4
(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): \$ 135,250

Page Number (from Single Audit Report): 98

Program Name(s): Highway Planning and Construction

Federal Grantor Agency: Federal Highway Administration, Department of Transportation

CFDA Number(s): 20.205

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 Governor's Office on Women's Policy is still in negotiation with representatives of the LA
Department of Transportation regarding this matter.

Status of Finding (check one):

Fully Corrected	<u>X</u>	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: Rachelle Young

Phone Number: (225) 342-0700

**SCHEDULE 8-3
SUMMARY OF PRIOR FEDERAL AUDIT FINDINGS**

Department of Environmental Quality/ Office of Management and Finance

For the Year Ended June 30, 2005

Finding Title: Payroll Costs Improperly Charged

Reference Number: F-04-EPA-DEQ-1

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding: 10,217

Status of Questioned Costs: Resolved

Funds received from Municipal Facilities Revolving Loan Fund have been returned to the Fund in June, 2005. The Fund has adjusted the Federal grant supporting the RLF and the receipts from the grant have been reduced accordingly. The Federal agency has been advised of this action.

Page Number: 42

Program Name: Capitalization Grants for State Revolving Funds

Federal Grantor Agency: EPA

CFDA Number: 66.458

Status of Finding: Fully Corrected

Procedures have been established to insure that employees properly charge their time to programs.

Preparer's Signature Bernard Zimlicki

Phone Number: 225-219-3887

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

DEPARTMENT OF NATURAL RESOURCES - OFFICE OF THE SECRETARY
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: Questionable Claims in the Home Energy Rebate Option Program

Reference Number(s): F-02-ENERGY-DNR-1
(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): \$19,296

Page Number (from Single Audit Report): 100

Program Name(s): Petroleum Violation Escrow Funds - Stripper Well

Federal Grantor Agency: U. S. Department of Energy

CFDA Number(s): 81.SW2027

Status of Questioned Costs (check one): Resolved: _____ Unresolved: _____
No Further Action Needed: XXX

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The federal Dept of Energy has not pursued restitution of these funds. The Dist. Atty. de-
cided not to press charges; no further action will be taken on behalf of the DNR or U.S. DOE.

Status of Finding (check one):

Fully Corrected	<u>XXX</u>	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: Gail Marceaux *Gail Marceaux*

Phone Number: 225-342-2647

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2005

Finding Title: Improper Charging of Administrative Expenditures To Federal Awards

Reference Number(s): F-03-ED-EDUC-3
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 304,056.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Still in negotiation. The SDE has provided a written statement of position upholding the allowability of these charges to the grantor dated October 28, 2004. The SDE is currently awaiting a decision from the grantor on this matter.

Page Number (from Single Audit Report): 76-77

Program Name(s): Various Programs

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.010, 84.027, 84.173

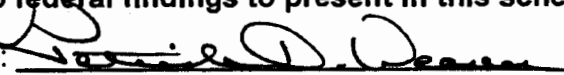
Status of Finding (check one):

Fully Corrected	<input type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input checked="" type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	{See OMB A-133 Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain 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 page. 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 Signature: 
Phone Number: (225) 342-2098

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2005

Finding Title: Inadequate Controls Over the Special Education Grants for Infants and Families with Disabilities Program

Reference Number(s): F-03-ED-EDUC-4
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 53,198.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Still negotiating.

Page Number (from Single Audit Report): 78 - 79

Program Name(s): Special Education - Grants for Infants and Families with Disabilities

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.181

Status of Finding (check one):

Fully Corrected	<input type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input checked="" type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Program was transferred to the Louisiana Department of Health and Hospitals on July 1, 2003. Management of DHH was provided a copy of the internal audit report and advised regarding the 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 page. 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 Signature: [Signature]
Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Grambling State University
For the Year Ended June 30, 2005

Finding Title: F-04-ED-GSU-1

Reference Number(s): Aid Exceeded Documented Need

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$7,530

Page Number (from Single Audit Report): 47

Program Name(s): Federal Family Education Loan Program (FFEL)

Federal Grantor Agency: U.S. Department 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?

\$3,064 of the amounts questioned have been returned to the Department of Education. The remaining amount did not pertain to Title IV funds and therefore should not have been questioned costs. We have discussed this matter with the auditor and are awaiting a letter from the auditor acknowledging the difference. The letter will be forwarded to the appropriate representatives at 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: Anne Rugege

Phone Number: (318) 274-6415

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Grambling State University

For the Year Ended June 30, 2005

Finding Title: F-02-ED-GSU-8

Reference Number(s): Aid Exceeded Documented Need

Single Audit Report Year: 2002

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$2,875

Page Number (from Single Audit Report): 110

Program Name(s): Federal Family Education Loan Program (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.032

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?

The two year resolution period has expired.

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: Anne Rugege

Phone Number: (318) 274-6415

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Grambling State University
For the Year Ended June 30, 2005

Finding Title: F-04-ED-GSU-2

Reference Number(s): Satisfactory Progress

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): N/A

Page Number (from Single Audit Report): 48

Program Name(s): Federal Supplemental Educational Opportunity Grant, Federal Work Study Program, Federal Pell Grant Program, and Federal Family Education Loan Program (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.007, 84.033, 84.063, and 84.032

Status of Questioned Costs (check one): Resolved: N/A Unresolved: _____
No Further Action Needed: _____

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	<u>X</u>	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):

A new SAP Policy has been established and will be implemented for the Spring 2006 semester.

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: Anne Rugege

Phone Number: (318) 274-6415

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Grambling State University
For the Year Ended June 30, 2005

Finding Title: F-02-ED-GSU-12

Reference Number(s): Aid Exceeded Documented Need

Single Audit Report Year: 2002

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$7,475

Page Number (from Single Audit Report): 113

Program Name(s): Federal Family Education Loan Program (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.032

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?
The two year resolution period has expired.

Status of Finding (check one):

Fully Corrected	<u> X </u>	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: Anne Rugege

Phone Number: (318) 274-6415

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Louisiana Community and Technical College System Office
For the Year Ended June 30, 2005

Finding Title: Inadequate Internal Control over Vocational Education Grant

Reference Number(s): F-04-ED-LCTCS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 43

Program Name(s): Vocational Education-Basic Grants to States

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.048

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?

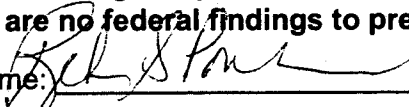
Status of Finding (check one):

Fully Corrected	<input type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input checked="" type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>		{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The corrective action was implemented during fiscal year 05. However, the auditors reviewed the 03-04 CAR report and during that timeframe the corrective action was not yet implemented during the preparation of the 03-04 CAR 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: 

Phone Number: 225-922-1641

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Technical College

For the Year Ended June 30, 2005

Finding Title: Inadequate Control Over Pell Grant

Reference Number(s): F-04-ED-LTC-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 0.00

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Page Number (from Single Audit Report): 44

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Finding (check one):

Fully Corrected
Partially Corrected X
Change of Corrective Action

Not Corrected
No Further Action Needed
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The LTC has hired an experienced Financial Aid Director who will be disseminating financial aid policies and procedures. The Director will also conduct refresher training for financial aid campus personnel. In conjunction with this training, the finance office will be monitoring refunds to ensure that the LTC is in compliance with federal regulations. The LTC will continue to monitor refunds and voids and will take remedial action with the campuses that continue to process these returns late

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 page. 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 Signature: Heisha Payton

Phone Number: 225-219-8715

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Technical College

For the Year Ended June 30, 2005

Finding Title: Federal Pell Grant Program – Eligibility and Refund/Repayment Program Requirements

Reference Number(s): F-02-ED-LTCTALLULAH-1

(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: \$ 16,350.00

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Louisiana Technical College has not received any communication from the Department of Education regarding the repayment of these funds.

Page Number (from Single Audit Report): 104

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Finding (check one):

Fully Corrected

Partially Corrected

Change of Corrective Action

Not Corrected

No Further Action Needed

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The LTC believes that no further action is needed for this finding because of the following:

Two years have passed since the audit report in which the finding occurred and was

submitted to the Federal clearinghouse and the Department of Education is not currently

following up with the LTC on this audit finding and the LTC has not received a management

decision from the federal grantor.

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 page. 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 Signature: Keisha Taylor

Phone Number: 225-219-9496

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: **Vocational Rehabilitation: Noncompliance with Federal Requirements**

Reference Number(s): **F-04-ED-DSS-2**

(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2004**

Initial Year of Finding: **2002**

Amount of Questioned Costs in Finding (if applicable): **\$997**

Page Number (from Single Audit Report): **45**

Program Name(s): **Rehabilitation Services-Vocational Rehabilitation Grants to States**

Federal Grantor Agency: **U. S. Department of Education**

CFDA Number(s): **84.126**

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 are still in negotiation.

Status of Finding (check one):

Fully Corrected _____

Partially Corrected X

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Control procedures were implemented in the December 2004 quarter to correct this finding.

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: Patty H. Sackett

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: Vocational Rehabilitation: Noncompliance with Federal Requirements

Reference Number(s): F-03-ED-DSS-4

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$4,442

Page Number (from Single Audit Report): 82

Program Name(s): Rehabilitation Services-Vocational Rehabilitation Grants to States

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.126

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 are still pending.

Status of Finding (check one):

Fully Corrected _____

Partially Corrected X

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Appropriate action has been taken to partially correct this finding; in-service training has been completed; the federal report, RSA-2, has been revised; and the LRS Technical Assistance and Guidance has been revised.

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: Talley H. Roberts

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Southern University and A&M College System
Hospital/College/University
For the Year Ended June 30, 2005

Finding Title: Satisfactory Academic Progress

Reference Number(s): F-04-ED-SUBR-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$20,587

Page Number (from Single Audit Report): 74

Program Name(s): Federal Pell Grant Program, Federal Family Education Loans (FFEL), Federal Work Study Program (CWS) and Federal Supplemental Educational Opportunity Grant (SEOG)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 84.032, 84.033, 84.007

Status of Questioned Costs (check one):

- Resolved
 Unresolved
 No Further Action Needed

Briefly describe the status of the Questioned Costs. Were they refunded to the federal government? Are they still in negotiation?

Funds were returned as follows: Pell \$5,569; FFEL Funds \$14,792.50.

Status of Finding (check one):

Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____

Description of Status: (include corrective action planned and anticipated completion date, if applicable): The University has revised its satisfactory academic progress policies and will continue to monitor the application of these policies in accordance to Title IV 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 represent 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 on this schedule, write NONE above.

Preparer's Name: [Signature]

Phone Number: (205) 771-2790

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Page 25

Date: 4/21/05

**SCHEDULE B-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Southern University and A&M College System
Hospital/College/University
For the Year Ended June 30, 2005

Finding Title: Student Status Confirmation Report

Reference Number(s): F-04-ED-SUBR-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$0

Page Number (from Single Audit Report): 79

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
 No Further Action Needed

Briefly describe the status of the Questioned Costs. Were they refunded to the federal government? Are they still in negotiation?
No costs were associated with this finding.

Status of Finding (check one):

Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____

Description of Status: (include corrective action planned and anticipated completion date, if applicable): The University has revised its policies and procedures to ensure that the Student Status Confirmation Reports are submitted accurately in accordance with Title IV 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 represent 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: (225) 771-2790

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Page 25
Date: 4/21/05

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District: _____

For the Year Ended June 30, 2005

Finding Title: **Satisfactory Academic Progress**

Reference Number(s): **F-02-ED-SUSH-2**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2002**

Initial Year of Finding: **1999**

Amount of Questioned Costs in Finding: \$ **11,887**

Status of Questioned Costs (check one): Resolved: Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Funds were refunded to federal government.

Page Number (from Single Audit Report): **120**

Program Name(s): **Federal Pell Grant/Federal Direct Student Loan**

Federal Grantor Agency: **Department of Education**

CFDA Number(s): **84.063, 84.268**

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	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 page. 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 Signature: *Butt*

Phone Number: **(318) 674-3481**

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District: _____

For the Year Ended June 30, 2005

Finding Title: Verification

Reference Number(s): F-02-ED-SUSH-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: \$ 7448

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Funds were refunded to Federal government.

Page Number (from Single Audit Report): 121

Program Name(s): Federal Pell Grant/Federal Direct Student Loan

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 84.268

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	(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 page. 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 Signature: *Ortugh*

Phone Number: (318) 674-3481

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

Louisiana Community and Technical College System

For the Year Ended June 30, 2005

Finding Title: Untimely Return of Federal Pell Grant Program Funds

Reference Number (from attached schedule of findings):

F-02-ED-LTCSOWELA-1

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$

Status of Questioned Costs (check one): **Resolved** n/a **Unresolved:** n/a

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Page Number (from Single Audit Report):

103

Program Name(s):

Federal Pell Grant Program

Federal Grantor Agency:

United States Department of Education

CFDA Number(s):

84.063

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):

Management concurred and presently concur with the findings and recommendations related to "Untimely Return of Federal Pell Grant Funds". Pell refunds are currently being processed within 30 days of the school's determination of the student's withdrawal.

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 page. 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 Signature:

Sonja LaCasse

Phone Number:

337-491-2134

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: University of Louisiana at Lafayette
Hospital/College/University
For the Year Ended June 30, 2005
Finding Title: Over-Award of Federal Family Education Loans

Reference Number(s): F-04-ED-ULL-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$ 6,863

Page Number (from Single Audit Report): 46

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.032

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?

The only amount the university was required to pay was \$207 to the lenders. One check
in the amount of \$119 has already been paid, and one check in the amount of \$88 is
being processed.

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>		{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
A computer program was written and is being used to prevent the problem from happening in
the future.

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: Melanie Comeaux

Phone Number: 337-482-6145

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department of Economic Development
Office of Business Development
For the Year Ended June 30, 2005

Finding Title: Temporary Assistance for Needy Families (TANF) Program
Noncompliance with Certain Federal And State Requirements

Reference Number(s): F-04-HHS-DED-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$ 226,548

Page Number (from Single Audit Report): 50

Program Name(s): Temporary Assistance for Needy Families (TANF) Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): CFDA 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?
See Attached Letter for Explanation and description of Questioned Cost below.

Status of Finding (check one):

Fully Corrected	<u> X </u>	Not Corrected	<u> </u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Corrective Action	<u> </u>	{See OMB A-133 Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

<u>Original Questioned Cost</u>	
Compliance with Eligibility	\$48,404
Training Services Billed	10,794
Micro Lending	167,350
Total	\$226,548

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: Joyce L. Davidson *Joyce L. Davidson*
Phone Number: 225-324-5358



State of Louisiana
LOUISIANA ECONOMIC DEVELOPMENT

Kathleen Babineaux Blanco
Governor

Michael J. Olivier, CED
Secretary

July 22, 2005

Commissioner Jerry Luke LeBlanc
Division of Administration
P. O. Box 94095
Baton Rouge, LA 70804-9095

RE: Single Audit 2004 CIN A-06-05-81865

Dear Mr. LeBlanc:

The updated status of the Department of Economic Development's corrective action plan for the Temporary Assistance for Needy Families (TANF) comment in the Single Audit for 2004 as outlined in our letter to the Legislative Auditor dated April 28, 2004 is presented below.

Economic Development Assistance Center – The audit found that sixty one client files from this contract contained insufficient documentation to support compliance with eligibility. In its initial response the Department agreed with this finding concerning 61 clients. However after April 28, 2004, we were able to document eligibility for 17 of these clients which would reduce the questioned cost from \$48,404 to \$29,087. Despite additional efforts, which included unsuccessful (because of confidentiality issues) attempts to obtain information from other state agencies, the Department has not been able to verify eligibility compliance for those clients.

The audit also found twenty eight cases in which documentation was insufficient to determine if clients received training services billed to LED. Although documentation is missing, the Department contacted twenty seven of those clients who stated that they did in fact complete the training.

The questioned costs related to this finding should therefore be reduced to \$39,881 (\$29,087 plus \$10,794).

Advance Payment of \$179,850 to Micro-Lending Contractor - During the 2002-03 fiscal year there were several TANF micro-lending contactors, each of which administered the TANF lending program. This system proved to be confusing and inefficient: Well into the next year, there was an unused loan fund balance with these contractors of \$179,850. The Department therefore decided to change to a single contractor model. The original micro-lending contractors transferred the available balance to the new contractor who anticipated the disbursement of these funds as loans to TANF clients in a relatively short time. It took longer than expected for the new micro-loan lender to establish the internal procedures necessary to insure that the loan program could be administered in full compliance with applicable rules, and the demand for loans was not as strong as anticipated. However, by July 1, 2004, all of the money had been disbursed as loans to TANF clients, so the funds have been used as intended. The Department believes that this updated information should resolve the questions about these costs.

Memorandum of Understanding (MOU) between the Department of Social Services and Department of Economic Development - The MOU was amended to comply with the federal guidelines on May 26, 2004 and stated that any dollars recouped through loan repayment from the micro lending fund shall be invested in the TANF Micro enterprise Development Program to serve eligible participants who meet TANF eligibility requirements. The department also has a letter of agreement with the micro lender, dated April 19, 2004, that stated that all of the micro loans will comply with the provisions of TANF program.

Thank you for the opportunity to provide an update to our corrective action plans as stated in our response last year to the finding in the Single Audit concerning the TANF program.

SINCERELY,



MICHAEL J. OLIVIER
SECRETARY

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: GOEA
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: Ineffective Monitoring of Subrecipient
Audit Reports

Reference Number(s): F-04-HHS-ELDAFF-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding (if applicable): \$ -0-

Page Number (from Single Audit Report): 50

Program Name(s): Aging Cluster

Federal Grantor Agency: HHS/AoA

CFDA Number(s): 93.044
93.045

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?

Status of Finding (check one):
Fully Corrected 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):
GOEA has instituted a system to track and monitor the status of all A-133 sub-
recipient audits to ensure that all A-133 issues are resolved and the audit
closed within six months of receipt. It is believed that all current audits
(Fiscal Year 2004) have been resolved and closed within the required 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: James R. Fontenot

Phone Number: (225) 342-6868

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Executive Department (OSRAP)
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: Inappropriate Billing of Insurance Premiums

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): \$ cannot be 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: 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 Summary Schedule of Prior Federal Audit Findings in 2004 Single Audit Report had no
Questioned Costs.

Status of Finding (check one):
Fully Corrected 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 Funding Sources
for fiscal year 2001-2002 for road hazard line of Insurance offered through the Division
of Administration, Office of Risk Management.
SEE ATTACHED FOR STATUS

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: *Dan...*
Phone Number: 342-70581

Billing of Property and Casualty Insurance Premiums. Based on a single audit finding by the state's Legislative Auditor, the federal Department of Health and Human Services ("HHS"), Division of Cost Allocation ("DCA") issued a demand for repayment in cash of amounts it alleges were improperly billed to federal programs for fiscal years 1997 through 2001. The State, through the Division of Administration, contests the federal demand. Although both the HHS Departmental Appeals Board and the Middle District Court for Louisiana have ruled in the federal government's favor, the State has appealed to the U. S. Fifth Circuit Court of Appeals (*State of Louisiana Division of Administration vs. U. S. Department of Health and Human Services*). The State contends that the federal demand for repayment of the overbillings in cash is inconsistent with federal regulations and that the State should be able to make repayment through adjustments to future premiums. The State further contends that the federal share of claims paid by the state through direct legislative appropriations for fiscal years 1989 through 2000 exceed the amount of the federal claim and should be reimbursed to the state or at least applied to offset (and eliminate) the federal claim.

Additionally, in the 2002 statewide single audit report, the state's Legislative Auditor issued a finding stating that premium billings were inequitably distributed between state and federal funding sources for Fiscal Year 2001-2002 due to the payment of claims for the road hazard line of insurance offered through the Division of Administration, Office of Risk Management. Based upon constitutional and statutory provisions prohibiting the use of the Louisiana Transportation Trust Fund to pay directly or indirectly for any judgments, settlements and road hazard insurance premiums (road hazards are damages resulting from the establishment, design, construction, existence, ownership, maintenance, use, extension, improvement, repair, or regulation of any state bridge, tunnel, dam, street, road, highway, or expressway), no billings were issued for road and bridge hazard insurance coverage during Fiscal Year 2001-2002.

Based on this single audit finding, DCA issued a demand for repayment in cash of the purported federal share of the collected self-insurance fund premiums that were used to pay road hazard claims, plus interest. The Division of Administration challenges this single audit finding and the federal demand based upon it. This matter currently is pending before the HHS Departmental Appeals Board, and comprehensive discovery is underway. The state contends the finding was in error in its statements that provisions of OMB Circular A-87 were violated by either the premium billing mechanisms utilized or the resulting utilization of proceeds received. No provision of OMB Circular A-87 prohibits this practice (nor should it, since claim losses are utilized for premium determinations), and no exceptions to this practice have ever been noted during any review by DCA.

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

DEPARTMENT OF HEALTH AND HOSPITALS - MEDICAL VENDOR PAYMENTS
For the Year Ended June 30, 2005

Finding Title: Improper Claims Paid to a Social Work Provider

Reference Number (from attached schedule of findings, may include more than one): F-04-HHS-DHH-1

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$816

Page Number (from Single Audit Report): Page 53

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: 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 Office of Inspector General is still conducting its investigation on the Social Worker.

Status of Finding (check one):

Fully Corrected	<u>X</u>	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: Debbie Loper

Phone Number: 225-342-9568

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

DEPARTMENT OF HEALTH AND HOSPITALS - MEDICAL VENDOR PAYMENTS
For the Year Ended June 30, 2005

Finding Title: Improper Disproportionate Share Payments

Reference Number (from attached schedule of findings, may include more than one): F-02-HHS-DHH-3

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: _____ 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?

Negotiations are pending with the Centers for Medicare and Medicaid Services to
resolve the \$185,605,936 in questioned disproportionate share hospital (DSH)
payments made to LSUHSC - HCSD.

Status of Finding (check one):

Fully Corrected	<u> X </u>	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: Debbie Loper

Phone Number: 225-342-9568

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Louisiana Department of Labor - Workforce Development

State Agency, Board, Commission, Other Component Unit

For the Year Ended June 30, 2005

Finding Title: Inadequate Monitoring Procedures for Community Services Block Grant

Reference Number(s): F-00-HHS-LABR-11

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2000

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 669,497

Page Number (from Single Audit Report): 132

Program Name(s): Community Services Block Grant

Federal Grantor Agency: U. S. Dept. of Health and Human Services

CFDA Number(s): 93.569

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?

Formal appeal filed with DHH.

Status of Finding (check one):

Fully Corrected _____

Partially Corrected x

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(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 page. 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

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: LALLIE KEMP MEDICAL CENTER, INDEPENDENCE, LA
HOSPITAL/COLLEGE/UNIVERSITY
For the Year Ended June 30, 2005

Finding Title: NON COMPLIANCE WITH THE HIV CARE FORMULA GRANTS PROGRAM

Reference Number(s): F-04-HHS-LSUHSC-HCSD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 6-30-04

Initial Year of Finding: 6-30-04

Amount of Questioned Costs in Finding (if applicable): \$3,406

Page Number (from Single Audit Report): 54

Program Name(s): HIV CARE FORMULA GRANTS PROGRAM CFDA 93.917

Federal Grantor Agency: U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES

CFDA Number(s): 93.917

SEE BELOW

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?

APPROPRIATE REFUNDS MADE.

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):

LKMC PERFORMED FOLLOWUP INTERNAL AUDITS AND FOUND AN ADDITIONAL \$35,041.09 THAT REQUIRED REPAYMENT IN SEPTEMBER, 2004. THESE INTERNAL AUDITS CONTINUED THROUGHOUT THE YEAR FOR COMPLIANCE PURPOSES AND AN ADDITIONAL \$8,332.22 WAS REPAID IN JUNE, 2005. DURING THIS TIME, NEW POLICIES AND PROCEDURES WERE IMPLEMENTED TO ENSURE ELIGIBILITY FOR THE ADAP PROGRAM.

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: JOHN M. HATHORN

Phone Number: 985 878-1350

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: University Medical Center
Hospital/College/University
For the Year Ended June 30, 2005

Finding Title: Noncompliance with the HIV Formula Grants Program

Reference Number(s): F-04-HHS-LSUHSC-HCSD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$ 7,675

Page Number (from Single Audit Report): 54

Program Name(s): HIV Formula Grants Program

Federal Grantor Agency: Department of Health & Human Services

CFDA Number(s): 93.917

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?
Questioned costs adjusted to \$26,975.16 and was refunded to
Louisiana Office of Public Health on July 25, 2005.

Status of Finding (check one):
Fully Corrected 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):
1. Improved the retrieval of HIV clientel financial assessment sheets by
seperating sheets from the general population and filing in specific cabinets.
Completed September 1, 2004
 2. Adopted a policy where all ADAP financial assessments are reviewed by a
registration supervisor. Completed on September 1, 2004.
 3. Financial auditor will be hired to do self audits of the programs.
Planned date: August 31, 2005.

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: Kevin J. LeBlanc
Phone Number: 337-261-6063

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: **Child Support Escrow Fund Not Reconciled**

Reference Number(s): **F-04-HHS-DSS-3**

(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2004**

Initial Year of Finding: **2000**

Amount of Questioned Costs in Finding (if applicable): **\$0**

Page Number (from Single Audit Report): **55**

Program Name(s): **Child Support Enforcement**

Federal Grantor Agency: **U. S. Department of Health and Human Services**

CFDA Number(s): **93.563**

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?

Status of Finding (check one):

Fully Corrected _____

Partially Corrected _____

Change of Corrective Action _____

Not Corrected _____ X

No Further Action Needed _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The Department has contracted with Red Mane Technology to assist in resolution of this finding. We anticipate that this finding will be fully corrected in SFY '06.

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: Talley Hockett

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: **Control Weaknesses over the LaCarte Purchasing Card Program**

Reference Number(s): **F-04-HHS-DSS-4**

(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2004**

Initial Year of Finding: **2004**

Amount of Questioned Costs in Finding (if applicable): **\$3,549**

Page Number (from Single Audit Report): **56**

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?

The questioned costs are still pending.

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):

OCS is conducting in-house audits and the default account will be zero at the end of each fiscal year. OM&F Division of Support Services formed a Compliance Unit in October 2004 to conduct post audits, provide training and monitor usage of the purchasing card. Internal control procedures have been changed and duties have been properly segregated.

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: Talley H. Socketh

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: **Foster Care-Title IV-E Program: Insufficient Controls Over Reporting**

Reference Number(s): **F-04-HHS-DSS-5**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2004**

Initial Year of Finding: **2001**

Amount of Questioned Costs in Finding (if applicable): **\$0**

Page Number (from Single Audit Report): **58**

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: _____
No Further Action Needed: _____

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: (include corrective action planned and anticipated completion date, if applicable):

The IV-E 1 was revised and internal control procedures were implemented to avoid repetition of numerous minor errors.

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: *Patty Hockett*
Phone Number: *349-0863*

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

**Finding Title: Foster Care-Title IV-E Program: Insufficient Controls Over
Certain Grant Regulations**

Reference Number(s): F-03-HHS-DSS-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding (if applicable): \$9,470

Page Number (from Single Audit Report): 91

Program Name(s): Foster Care -Title IV-E

Federal Grantor Agency: U. S. Department of Social Services

CFDA Number(s): 93.658

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?

An adjustment was made to the IV-E 1 for the quarter ending
March 31, 2004.

Status of Finding (check one):

Fully Corrected	<u> X </u>	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 control procedures were implemented to correct this finding.

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: Patty H. Lockhart

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

**Finding Title: Temporary Assistance for Needy Families Program (TANF) –
Improper Payments (2003)**

Reference Number(s): **F-04-HHS-DSS-6**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2004**

Initial Year of Finding: **2004**

Amount of Questioned Costs in Finding (if applicable): **\$112,490**

Page Number (from Single Audit Report): **59**

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?

Collection of the questioned costs is being pursued through legal action.

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	<u> X </u>
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 does not concur that costs as cited by the Legislative Auditor were excessive and unnecessary. The District Attorney, the FBI, and the Regional ACF were notified of the duplicate payments. Legal action to recover the funds is pending at this time.

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 H. Lockert

Phone Number: 342 - 0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

Finding Title: Temporary Assistance for Need Families Program – Noncompliance with Eligibility Requirements (2003, 2004)

Reference Number(s): F-04-HHS-DSS-7

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding (if applicable): \$1,798

Page Number (from Single Audit Report): 60

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?

The questioned costs are still in negotiation.

Status of Finding (check one):

Fully Corrected _____

Partially Corrected X

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Internal control procedures were implemented: met with Regional Administrators, Parish Managers, and Supervisory staff; the OFS Program Integrity Committee developed recommendations to prevent repetition of the errors cited in this finding.

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: Tally H Sackett

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit

For the Year Ended June 30, 2005

**Finding Title: Temporary Assistance for Needy Families – Noncompliance with
Certain Federal and State Requirements**

Reference Number(s): **F-03-HHS-DSS-9**

(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2003**

Initial Year of Finding: **2002**

Amount of Questioned Costs in Finding (if applicable): **\$77,384**

Page Number (from Single Audit Report): **94**

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?

The funds will be returned to ACF in the first quarter of FFY '06.

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u> X </u>	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):

Resolution of this finding is pending.

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: Anthony H. Lockard

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

NAME: DEPARTMENT OF SOCIAL SERVICES

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2005

**Finding Title: Temporary Assistance for Needy Families – Noncompliance with
Certain Federal and State Requirements**

Reference Number(s): **F-02-HHS-DSS-9**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2002**

Initial Year of Finding: **1999**

Amount of Questioned Costs in Finding (if applicable): **\$91,057**

Page Number (from Single Audit Report): **140**

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: _____
No Further Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

ACF has not required payment of these questioned costs. The two-year time
period has elapsed; therefore, no further action is necessary.

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u> X </u>	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):

Uniform departmental monitoring procedures are being implemented to improve
monitoring and provide consistency throughout the Department of Social Services.

**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: Lobby H. Searles

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Southern University and A&M College System
Hospital/College/University
For the Year Ended June 30, 2005

Finding Title: Eligibility

Reference Number(s): F-04-HHS-SUBR-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$3,700

Page Number (from Single Audit Report): 77

Program Name(s): Scholarships for Students from Disadvantaged (SDS) Backgrounds

Federal Grantor Agency: Department of Health and Human Services

CFDA Number(s): 93.925
Status of Questioned Costs (check one):

- Resolved
- Unresolved
- No Further Action Needed

Briefly describe the status of the Questioned Costs. Were they refunded to the federal government? Are they still in negotiation?
\$3,700 was returned to the Department of Health and Human Services.

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____

Description of Status: (include corrective action planned and anticipated completion date, if applicable): The University has revised its policies and procedures to monitor the enrollment status of scholarship recipients.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only represent 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: [Signature]
Phone Number: (225) 771-2990

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Southern University at New Orleans
For the Year Ended June 30, 2005

Finding Title: F-04-HHS-SUNO-1

Reference Number(s): Allowable Costs

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$3,250

Page Number (from Single Audit Report): 63

Program Name(s): Biomedical Research and Training

Federal Grantor Agency: U.S. Department of Health and Human Services

CFDA Number(s): 93.859

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?

AWAITING FEDERAL DETERMINATION LETTER

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: WOODIE WHITE *W.D. White* 5/19/06

Phone Number: (504) 286-5135

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Southern University at New Orleans
For the Year Ended: June 30, 2005

Finding Title: F-04-HHS-SUNO-2

Reference Number(s): Matching

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$18,005

Page Number (from Single Audit Report): 64

Program Name(s): Foster Care Title IVE

Federal Grantor Agency: U.S. Department of Health and Human Services

CFDA Number(s): 93.658

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?

AWAITING FEDERAL DETERMINATION LETTER

Status of Finding (check one):

Fully Corrected
Partially Corrected
Change of Corrective Action

Not Corrected
No Further Action Needed
(See OMB A-133 Section 31.5074)

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.

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