

STATE OF LOUISIANA



SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2006

STATE OF LOUISIANA

STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

State of Louisiana

Single Audit Report
For the Year Ended June 30, 2006

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2006

The Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 31, 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.

July 20, 2007



STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

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July 3, 2007

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, 2006, *Comprehensive Annual Financial Report*, provides an overview of the financial operations of Louisiana state government.

The state's June 30, 2006, basic financial statements were issued on December 31, 2006. This year, we issued a qualified opinion on the statements because the financial statements of Louisiana Citizens Property Insurance Corporation, a discretely presented component unit, were not audited.

The continuing recovery efforts of hurricanes Katrina and Rita triggered the receipt of new and increased federal funding with an enhanced level of public interest. These factors caused an increase in the amount of time it took to process the information necessary to conduct the statewide single audit. Once again our office found it necessary to request an extension for submitting the state's Single Audit Report. The federal cognizant agency for audit (U.S. Department of Health and Human Services) approved an extension from March 31, 2007, to August 31, 2007.

The 2006 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 57 matters that require the attention of state government. Of the reported findings, 20 are repeat findings from previous audits. Findings related to federal programs include total questioned costs of approximately \$115.2 million. One finding reported on the Unemployment Insurance Program at the Department of Labor identified \$108 million of these questioned costs. The respective federal grantors will ultimately determine the resolution of the questioned costs. This year's audit resulted in qualified opinions on five major programs. Three of the programs could not be adequately tested because of destroyed records resulting from the hurricanes. The other two programs were qualified because the agency relaxed eligibility requirements as a result of the hurricanes, and benefit payments were made to ineligible recipients. The qualifications of the five major programs were directly related to the aftermath of the hurricanes suffered by our state during the fiscal year.

The Executive Summary highlights issues that are major concerns. A material weakness was identified in the controls over preparing the annual fiscal report for the Department of Military Affairs including the Governor's Office of Homeland Security and Emergency Preparedness. Material weaknesses were identified related to the eligibility requirements of unemployment

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

July 3, 2007

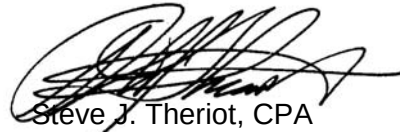
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benefits paid to recipients during the year. Other material weaknesses were identified in the state's Disaster Food Stamp, Foster Care, and Child Care programs. As in the prior year, a statewide finding was presented to the Commissioner of Administration noting the significant amount of unlocated movable property being reported by state agencies and universities.

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, federal awards have significantly increased from the prior year, but there is not a significant increase in the number of findings reported. This reflects favorably on the state's ability to manage the responsibilities that accompany receiving new and increased federal funding.

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

2006 TRANSMITTAL

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2006

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Executive Summary

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2006

Introduction

The Single Audit Report for the fiscal year ended June 30, 2006, 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 57 findings were reported within this year's Single Audit Report. This total includes 20 findings (35%) that were repeat findings from a prior audit.

The 2006 Single Audit Report discloses questioned costs of \$115,237,366, 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.

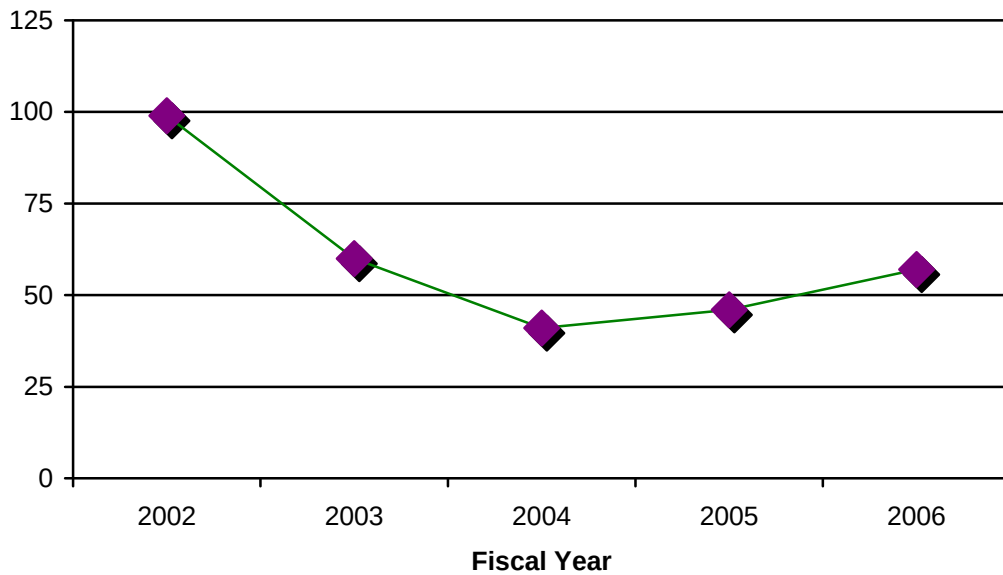
The following pages contain graphical descriptions of the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported questioned costs over the past five years.

EXECUTIVE SUMMARY

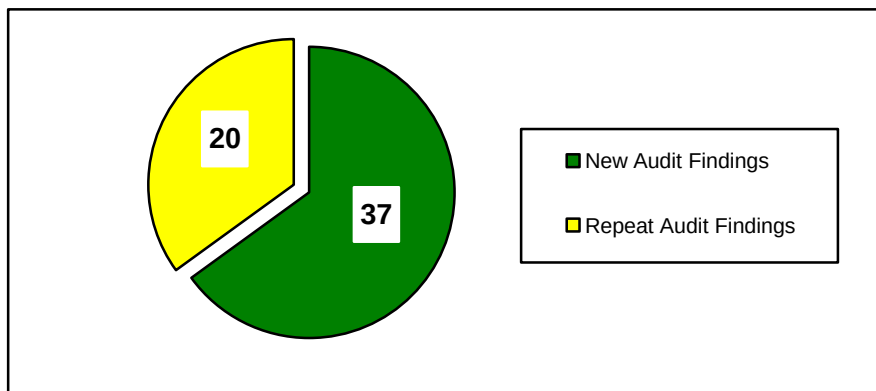
For the Fiscal Year Ended June 30, 2006

Trend of Findings Over the Past Five Years

Findings



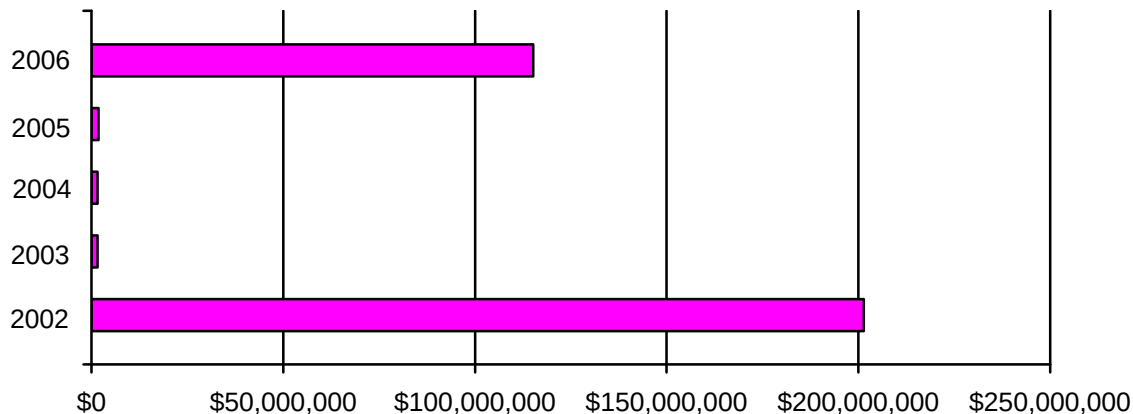
Fiscal Year 2006 Comparison of Repeat Findings to New Findings



EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2006

Trend of Questioned Costs Over the Past Five Years



Statewide Area of Concern

One finding was reported in the 2006 Single Audit Report that warrants statewide concern and was reported as a statewide finding. 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.

FS-06-SW-EXEC-1 - Unlocated Movable Property

For the second consecutive year, the State of Louisiana reported significant amounts of unlocated movable property to the Louisiana Property Assistance Agency on annual inventory certifications for seven universities, four state agencies, one community college, and the technical college system. The finding reports unlocated movable property of over \$24 million, with computer equipment comprising over one-half (\$12.6 million). In addition, property totaling \$4.5 million was permanently deleted during fiscal year 2006 because the items remained unlocated for over three years. Also, special inventory procedures performed on one state hospital exempt from its annual certification requirements revealed over \$12 million in unlocated movable property. 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 15.

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2006

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

As a result of the 2006 Single Audit, the following finding was considered to be a material weakness in internal control over financial reporting.

<i>FS-06-MIL/GOHSEP-1 - Inaccurate and Incomplete Annual Fiscal Report</i>

The state Department of Military Affairs did not submit an accurate and complete Annual Fiscal Report (AFR) to the Division of Administration by the prescribed due date. The department's AFR that was submitted on August 30, 2006, included many errors and omissions. The federal accounts receivable balance and allowance for uncollectible balance as reported on AFR Schedule 14 were materially understated. AFR note G was submitted blank, materially understating the deferred revenue balance. The accounts payable balance reported in note W was materially understated. AFR Schedule 8-4 (Schedule of Non-State Agency/University Subrecipients of Major Programs) and Schedule 8-5 (Schedule of State Agency/University Subrecipients of All Federal Programs) were submitted blank. These various accounts, notes, and schedules were eventually restated or completed but still resulted in significant audit adjustments. See Schedule B, page 16.

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

We rendered qualified opinions on the following major federal programs because significant records supporting the activity of the programs were destroyed because of hurricanes Katrina and Rita, and sufficient evidence to support an unqualified opinion on the programs could not be obtained:

93.558 - Temporary Assistance for Needy Families

Food Stamp Cluster (10.551/10.561)

CCDF (Child Care and Development Fund) Cluster (93.575/93.596)

In addition, we rendered qualified opinions on the following major federal programs because the state did not comply with the eligibility compliance requirements of the programs:

17.225 - Unemployment Insurance

97.034 - Disaster Unemployment Assistance Payments

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2006

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

As a result of the 2006 Single Audit, five findings were considered to be material weaknesses in internal control over compliance with federal program requirements.

F-06-USDA-DSS-2 - Deficiencies in the Operation of the Disaster Food Stamp Program

The Department of Social Services (DSS) failed to follow established and suggested control procedures while operating the Disaster Food Stamp Program (DFSP). Disaster food stamp benefits totaling \$521,939 were issued to 1,428 DSS employees. Audit procedures revealed that applications and application worksheets could not be located in the parish offices for some cases reviewed. Some DSS employees under-reported their household income on the applications when they completed them. For some of the applications reviewed, the financial information was not properly carried from the application to the application worksheet. Finally, one application for a DSS employee was not signed and dated by the employee. The finding resulted in total questioned costs of \$122,110. See Schedule C, page 35.

F-06-USDOL-LABR-6 - Unemployment Insurance Benefit Payments

The Department of Labor (DOL) identified 56,573 potentially ineligible claimants under the Unemployment Insurance (UI) program (CFDA 17.225) who received benefits following hurricanes Katrina and Rita totaling an estimated \$108,679,240. Of these ineligible claimants, 2,613 were state employees that were paid their regular state salaries in addition to receiving UI benefits. Two claimants were employees of DOL during the benefit period. The finding also reported that DOL did not maintain sufficient controls over the UI program to ensure that all UI benefit payments were supported by adequate documentation as required by federal regulations. The finding resulted in total questioned costs of \$108,707,173. See Schedule C, page 47.

F-06-HHS-DSS-5 - Child Care Cluster: Destroyed Records and Noncompliance With Program Requirements

DSS had records destroyed in six of its offices because of damage caused by hurricanes Katrina and Rita resulting in the inability to obtain sufficient documentation to support the Child Care Cluster compliance requirements relating to allowable activities, allowable costs, and eligibility. In addition, for the second consecutive year, DSS did not comply with certain federal and state requirements for administering the federal child care cluster in the area of allowable costs. The finding resulted in total questioned costs of \$12,359. See Schedule C, page 76.

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2006

F-06-HHS-DSS-9 - Foster Care - Title IV-E: Noncompliance With Program Requirements

For the second consecutive year, DSS did not comply with certain requirements for administering the Foster Care - Title IV-E program (CFDA 93.658). Audit procedures revealed that some clients were residing in child-care institutions that were not fully licensed or were fully licensed despite not meeting the minimum standards. Some child-care institutions did not have documentation (criminal record clearances) to verify that safety considerations had been addressed as required. Some clients tested were not eligible to receive Foster Care - Title IV-E funds. Finally, some of the foster care expenditures that were tested were not properly authorized. The finding resulted in total questioned costs of \$307,079. See Schedule C, page 81.

F-06-DHS-LABR-8 - Disaster Unemployment Assistance Payments

DOL made benefit payments under the Disaster Unemployment Assistance (DUA) program (CFDA 97.034) to individuals who may not have been eligible under the requirements of the program. Claimant records did not include sufficient verification of employment, self-employment, wages, or affidavits in lieu of wage verification. Some of the claimant wage records indicated that jobs were not lost because of hurricanes, and claimants were, in fact, still employed. Payments totaling \$1.2 million were paid to claimants who received both UI and DUA in a single benefit week. The finding resulted in total questioned costs of \$1,294,650. See Schedule C, page 86.

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, 2006, the State of Louisiana reported over \$13.4 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, 2006, as defined by the criteria mentioned above, accounted for approximately 92% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2006.

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.

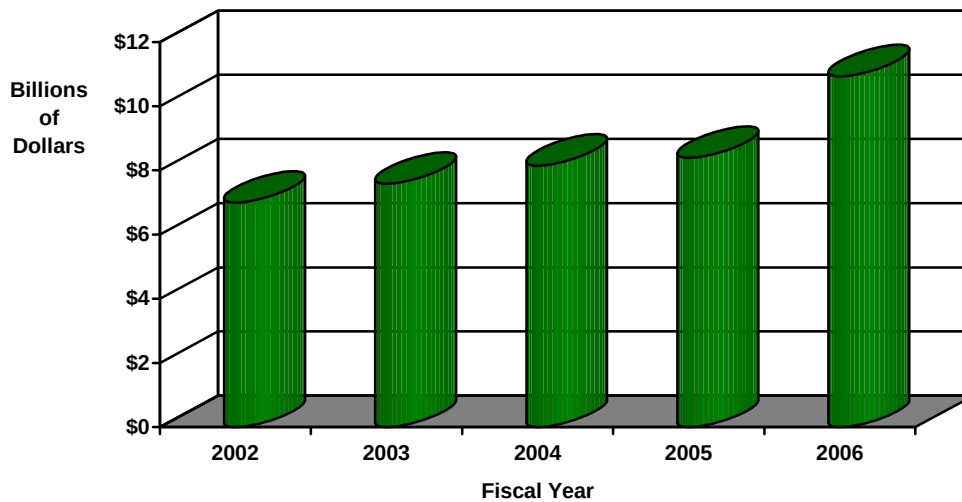
EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2006

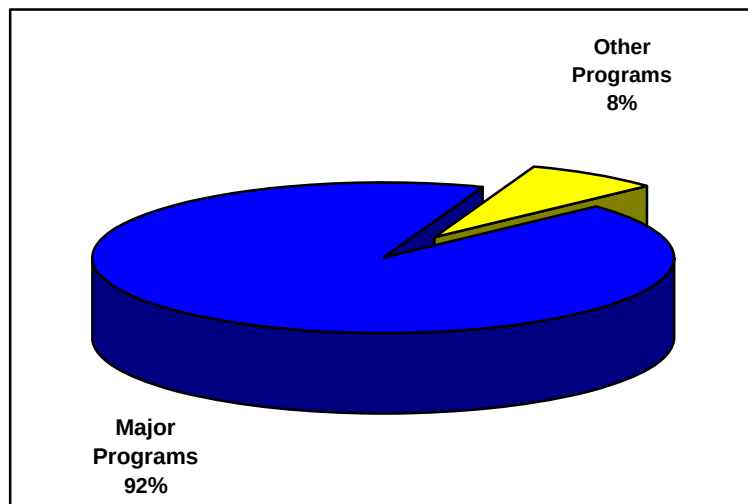
Trend of Expenditures of Federal Awards Over the Past Five Years

Fiscal Year 2006 Total Expenditures of Federal Awards
(Appendix A)

\$10,935,412,581
(excluding loan programs)



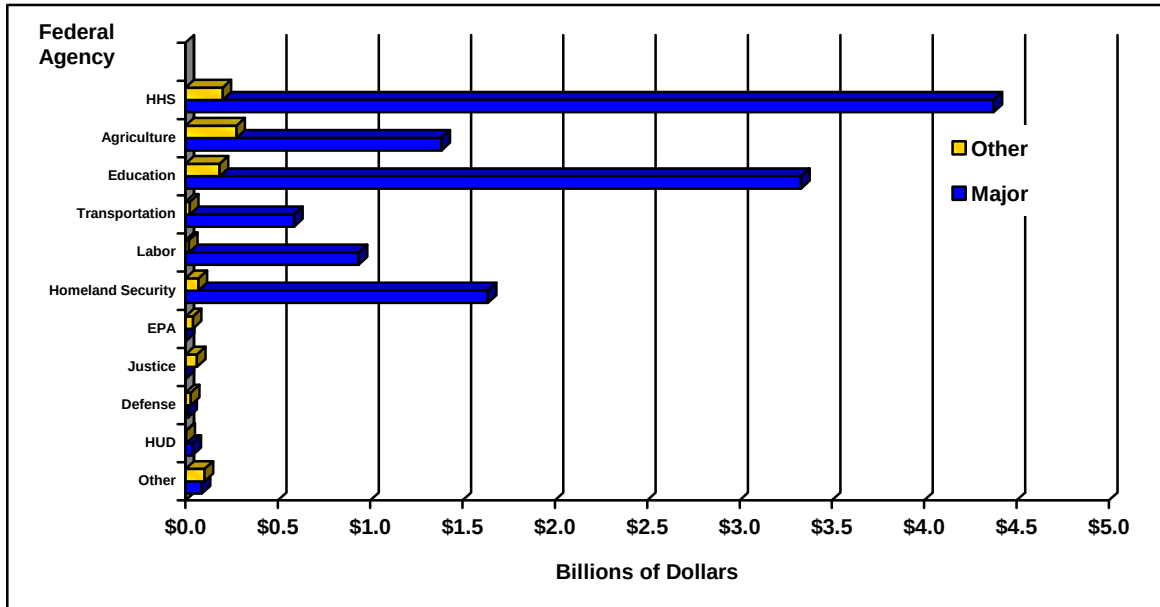
Fiscal Year 2006 Activity of Major vs. Other Programs (including loan programs)



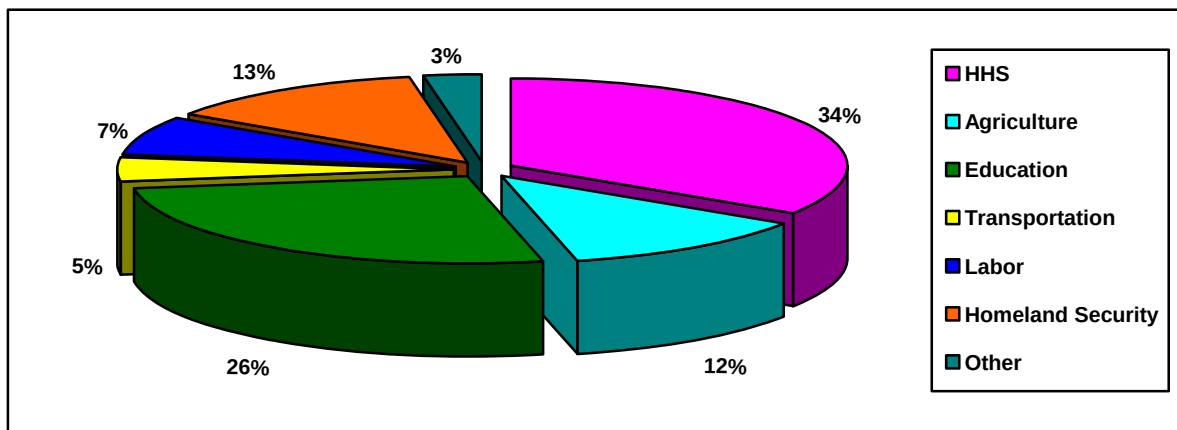
EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2006

Fiscal Year 2006
Activity of Major vs. Other Programs
by Federal Agency
\$13,423,927,123
(including loan programs)



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



Audit Reports



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December 31, 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, 2006, which collectively comprise the state's basic financial statements and have issued our report thereon dated December 31, 2006. The opinion related to aggregate discretely presented component units was qualified. Our report was also modified to include a reference to other auditors; an emphasis of a matter regarding the impact of hurricanes Katrina and Rita; an explanatory paragraph for the implementation of new accounting standards; and an emphasis of a matter regarding non-audit services.

Except as discussed in the following paragraph, 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.

The financial statements of the Louisiana Citizens Property Insurance Corporation (Corporation), a component unit of the State of Louisiana, for the year ended December 31, 2005, have not been audited, and we were not engaged to audit the Corporation's financial statements as part of our audit of the State of Louisiana's basic financial statements. The Corporation's financial activities are included in the state's basic financial statements as a discretely presented component unit and represent 4%, 27%, 5%, and 16% of the assets, liabilities, revenues, and expenses, respectively, of the state's aggregate discretely presented component units.

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

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STATE OF LOUISIANA

December 31, 2006

Page Two

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), which were audited by other auditors, were not audited in accordance with *Government Auditing Standards*.

As discussed in our audit report on the financial statements issued December 31, 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.

During fiscal year ended June 30, 2006, the Louisiana Legislative Auditor (LLA) provided certain non-audit services for the State of Louisiana directed toward assisting the state's Department of Military Affairs and the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) relative to their administration of the Federal Emergency Management Agency's (FEMA) Public Assistance program. The LLA provided the Department of Military Affairs and GOHSEP with assistance in reviewing the documents submitted by applicants and reviewing the application and payment process to provide recommendations to GOHSEP for meeting its responsibility for compliance with FEMA and state regulations. To maintain independence for audit purposes while providing these non-audit services, the LLA has met the criteria and requirements set forth in *Government Auditing Standards: Temporary Exemptions and Guidance in Response to Hurricanes Katrina and Rita*, issued by the U.S. Government Accountability Office in November 2005.

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

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December 31, 2006

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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 21) and Schedule C (pages 23 through 94) of the accompanying schedule 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 item FS-06-MIL/GOHSEP-1 (page 16) to be a material weakness.

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 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 21) and Schedule C (pages 23 through 94) 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*.

LEGISLATIVE AUDITOR

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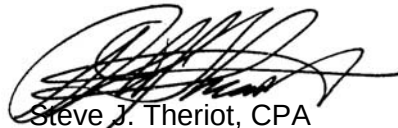
December 31, 2006

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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, pages 95-96), 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

MVG:JMR:THC:dl

[AUDIT REPORTS.DOC]



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**July 3, 2007, except for the
Schedule of Expenditures of Federal Awards,
dated December 31, 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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HONORABLE JOE R. SALTER, SPEAKER, AND
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STATE OF LOUISIANA
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, 2006. 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-167). During the year ended June 30, 2006, seven of these entities expended a total of \$160,886,014 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 seven 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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July 3, 2007, except for the Schedule of
Expenditures of Federal Awards, dated
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Except as discussed in the following paragraphs, 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 items F-06-USDA-DSS-2 (page 35) and F-06-USDA-DSS-3 (page 37) of the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient documentation supporting the compliance of the State of Louisiana with the Food Stamp Cluster (CFDA 10.551, 10.561) regarding allowable costs and special tests and provisions, nor were we able to satisfy ourselves as to the State of Louisiana's compliance with those requirements by other auditing procedures.

As described in item F-06-HHS-DSS-10 (page 83) of the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient documentation supporting the compliance of the State of Louisiana with the Temporary Assistance for Needy Families (TANF) Program (CFDA 93.558) regarding allowable costs, eligibility, and special tests and provisions, nor were we able to satisfy ourselves as to the State of Louisiana's compliance with those requirements by other auditing procedures.

As described in item F-06-HHS-DSS-5 (page 76) of the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient documentation supporting the compliance of the State of Louisiana with the CCDF (Child Care and Development Fund) Cluster (CFDA 93.575, 93.596) regarding allowable activities, allowable costs, and eligibility, nor were we able to satisfy ourselves as to the State of Louisiana's compliance with those requirements by other auditing procedures.

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**

July 3, 2007, except for the Schedule of
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As described in items F-06-USDOL-LABR-6 (page 47) and F-06-DHS-LABR-8 (page 86) of the accompanying schedule of findings and questioned costs, the State of Louisiana did not comply with requirements regarding eligibility that are applicable to its Unemployment Insurance (CFDA 17.225) and Disaster Unemployment Assistance (CFDA 97.034) programs. Compliance with such requirements is necessary, in our opinion, for the State of Louisiana to comply with the requirements applicable to those programs.

In our opinion, 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 we been able to examine sufficient evidence regarding the State of Louisiana's compliance with the Food Stamp Cluster (CFDA 10.551, 10.561) regarding allowable costs and special tests and provisions; the TANF Program (CFDA 93.558) regarding allowable costs, eligibility, and special tests and provisions; and the CCDF Cluster (CFDA 93.575, 93.596) regarding allowable activities, allowable costs, and eligibility, and except for the noncompliance of the State of Louisiana with requirements regarding eligibility that are applicable to its Unemployment Insurance (CFDA 17.225) and Disaster Unemployment Assistance (CFDA 97.034) programs, 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, 2006. 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 23 through 94) of the accompanying schedules of findings and questioned costs.

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

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STATE OF LOUISIANA**

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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 23 through 94) 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 items F-06-USDA-DSS-2 (page 35), F-06-USDOL-LABR-6 (page 47), F-06-HHS-DSS-5 (page 76), F-06-HHS-DSS-9 (page 81), and F-06-DHS-LABR-8 (page 86) to be material weaknesses.

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, 2006, and have issued our report thereon dated December 31, 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

LEGISLATIVE AUDITOR

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STATE OF LOUISIANA**

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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 \$197,946,489, which comprise approximately 1.47% 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, 2005. 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 December 31, 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.

During fiscal year ended June 30, 2006, the Louisiana Legislative Auditor (LLA) provided certain non-audit services for the State of Louisiana directed toward assisting the state's Department of Military Affairs and the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) relative to their administration of the Federal Emergency Management Agency's (FEMA) Public Assistance program. The LLA provided the Department of Military Affairs and GOHSEP with assistance in reviewing the documents submitted by applicants and reviewing the application and payment process to provide recommendations to GOHSEP for meeting its responsibility for compliance with FEMA and state regulations. To maintain independence for

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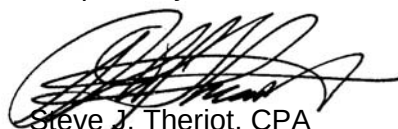
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audit purposes while providing these non-audit services, the LLA has met the criteria and requirements set forth in *Government Auditing Standards: Temporary Exemptions and Guidance in Response to Hurricanes Katrina and Rita*, issued by the U.S. Government Accountability Office in November 2005.

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, pages 95-96), 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:dl

AUDIT REPORTS.DOC

Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2006

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

Summary of Auditor's Results
For the Year Ended June 30, 2006

Financial Statements

Type of auditor's report issued: Qualified

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 Unemployment Insurance,
Temporary Assistance for Needy Families, Disaster Unemployment
Assistance, Food Stamp Cluster, and CCDF Cluster, which were 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
 14.228 - Community Development Block Grants/State's Program
 17.225 - Unemployment Insurance
 WIA Cluster
 Highway Planning and Construction Cluster
 84.010 - Title I Grants to Local Educational Agencies
 84.032 - Federal Family Education Loans
 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States
 84.367 - Improving Teacher Quality State Grants
 84.938 - Hurricane Education Recovery
 Special Education Cluster
 90.401 - Help America Vote Act Requirements Payments
 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
 CCDF Cluster
 Medicaid Cluster
 Disability Insurance/SSI Cluster
 97.034 - Disaster Unemployment Assistance
 97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
 Student Financial Assistance Cluster
 Research and Development Cluster

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

\$30,000,000

Auditee qualified as low-risk auditee?

 yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2006

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

Financial Statement Findings

Page No.

EXECUTIVE DEPARTMENT - STATEWIDE

FS-06-SW-EXEC-1 - Unlocated Movable Property 15

**MILITARY AFFAIRS, DEPARTMENT OF (GOVERNOR'S OFFICE OF
HOMELAND SECURITY AND EMERGENCY PREPAREDNESS)**

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RISK MANAGEMENT, OFFICE OF

FS-06-ORM-1 - Unfunded Claims Costs for the Road Hazard
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FS-06-SUNO-1 - Public Records Not Preserved 18

UNIVERSITY OF NEW ORLEANS

FS-06-UNO-1 - Missing/Stolen Movable Property 20

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

EXECUTIVE DEPARTMENT - STATEWIDE

FS-06-SW-EXEC-1 - Unlocated Movable Property

For the second consecutive year, the State of Louisiana reported significant amounts of movable property that could not be located in certain universities, state agencies, a community college, a state hospital, 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 their disappearance. Property unlocated after three years is permanently deleted from movable property records.

Louisiana Revised Statutes (R.S.) 39:324 and 39:325 require 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 certifications of movable property submitted to LPAA by seven universities, four state agencies, one community college, and the technical college system reported significant amounts of unlocated movable property as a result of their most recent 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.

	Total Movable Property Reported	Unlocated Computer Equipment	All Unlocated Property	Property Permanently Deleted
Delgado Community College	\$20,766,737	\$853,201	\$1,547,539	\$362,195
Grambling State University	22,378,924	471,867	893,363	285,451
Labor, Department of	14,489,427	554,940	636,212	34,373
Louisiana State University and A&M College (Baton Rouge)	322,794,374	3,383,641	5,875,995	1,508,171
Louisiana State University Health Sciences Center:				
New Orleans Campus	99,616,065	1,579,745	4,849,657	485,876
Shreveport Campus	118,705,780	1,378,195	3,134,148	230,392
Louisiana Technical College	66,919,761	864,716	1,420,949	206,203
Public Safety and Corrections - Corrections Services, Department of	59,255,637	314,933	836,699	267,716
Public Safety and Corrections - Public Safety Services, Department of	155,401,937	270,713	791,750	134,009
Social Services, Department of	42,642,649	1,126,355	1,200,000	391,253
Southern University System	54,111,163	897,974	1,692,770	278,642
University of Louisiana at Lafayette	49,002,085	540,928	717,059	164,580
University of Louisiana at Monroe	27,209,194	380,793	578,615	135,439
Total	<u>\$1,053,293,733</u>	<u>\$12,618,001</u>	<u>\$24,174,756</u>	<u>\$4,484,300</u>

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

As shown in the previous table, \$24,174,756 (or 2.3%) of the total movable property for these entities was reported as unlocated with \$12,618,001 in computers and computer-related equipment comprising over one-half of all unlocated property. In addition, property totaling \$4,484,300 was permanently deleted during fiscal year 2006 because these items remained unlocated for over three years. At June 30, 2006, gross movable property amounts for governmental activities and component units total \$652,652,000 and \$1,590,245,000, respectively, as reported in the State of Louisiana's *Comprehensive Annual Financial Report*.

One state hospital, Medical Center of Louisiana at New Orleans (MCLNO), which was not included in the previous table, was granted an exemption by LPAA from taking its annual inventory in 2006 because of various conditions caused by Hurricane Katrina. Special inventory procedures to account for movable property items in various locations throughout MCLNO campuses were performed by the Health Care Services Division and its contractors. As a result of these special inventory procedures, MCLNO reported 2,250 unlocated items at June 30, 2006, with an original cost of \$12,285,549. This represents an increase of 278% compared to the prior year's annual certification unlocated amount of \$3,251,897. In its annual movable property certification to the LPAA on May 13, 2005, MCLNO reported total tagged movable property of \$71,718,342.

Failure to adequately monitor, secure, and account for all movable property and locate those items for which there are no explanations 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 with the finding and described procedures that LPAA has implemented to work with agencies that are in noncompliance with the state's movable property laws including monitoring the status of any corrective action plans (B-17).

**MILITARY AFFAIRS, DEPARTMENT OF (GOVERNOR'S OFFICE OF
HOMELAND SECURITY AND EMERGENCY PREPAREDNESS)**

FS-06-MIL/GOHSEP-1 - Inaccurate and Incomplete Annual Fiscal Report

The state Department of Military Affairs (SMD) did not submit an accurate and complete Annual Fiscal Report (AFR) to the Division of Administration by the prescribed due date. R.S. 39:79 authorizes the commissioner of administration to establish the format for obtaining each

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

Financial Statement Findings (Continued)

agency's financial information. The Office of Statewide Reporting and Accounting Policy (OSRAP) designed an AFR to obtain this information and requires a signed affidavit from each agency that the financial statements present fairly the financial information of the agency. OSRAP uses the agency's AFR during its compilation of the state's comprehensive annual financial report. The completed SMD AFR was due and submitted to OSRAP on August 30, 2006. Good internal control includes establishing formal written procedures for compiling financial information included in the AFR and developing an adequate review process to ensure that the financial statements are accurately prepared and timely submitted.

The department's AFR that was submitted on August 30, 2006, included the following errors and omissions:

- The federal accounts receivable balance and allowance for uncollectible balance as reported on AFR Schedule 14 were materially understated. These balances were later restated through a joint effort between OSRAP and the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) employees. However, the restated amounts contained errors requiring significant audit adjustments totaling \$380 million for the accounts receivable balance and \$22 million for the allowance for uncollectible balance.
- AFR note G was submitted blank, materially understating the deferred revenue balance. This balance was later restated through a joint effort between OSRAP and GOHSEP employees. However, the restated amount contained errors requiring a significant audit adjustment totaling \$106 million.
- The accounts payable balance reported in note W was materially understated. SMD did not calculate the federal accounts payable for the Disaster Grants - Public Assistance program. The note required a significant audit adjustment totaling \$722 million.
- AFR Schedule 8-4 (Schedule of Non-State Agency/University Subrecipients of Major Programs) and Schedule 8-5 (Schedule of State Agency/University Subrecipients of All Federal Programs) were submitted blank. The schedules were not completed and provided to the auditors until January 16, 2007, over four months later than the OSRAP deadline. In addition, the completed schedules contained numerous errors that required adjustments.

Management did not place sufficient emphasis on ensuring that the AFR was properly prepared and reviewed for errors or omissions. Failure to submit an accurate and timely AFR to OSRAP could delay the compilation and issuance of the state's *Comprehensive Annual Financial Report* and could result in misstatements. See management's response at B-51.

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

RISK MANAGEMENT, OFFICE OF

**FS-06-ORM-1 - Unfunded Claims Costs for the
Road Hazard Line of Insurance**

For the third 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 receiving appropriations to cover these costs. The deficit in the road hazard line of insurance increases each year by new claims, as well as the costs associated with processing road hazard claims because ORM does not receive any funds to cover these costs. At June 30, 2006, ORM has accumulated a deficit of over \$800 million in the road hazard line of insurance. For the year ended June 30, 2006, costs associated with processing road hazard claims totaled \$9.8 million, but no insurance premiums or state appropriations were collected to cover these costs. Sound business practice dictates that premiums or appropriations should be collected to fund required claim payments, settlements, and associated costs for each line of insurance.

The Division of Administration 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, 2006. However, the Office of Planning and Budget cut 100% of the road hazard premium from the budget request.

The Division of Administration 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 recommending a funding methodology to eliminate the accumulated deficit over time. Management concurred with the finding and outlined a corrective action plan (B-72).

SOUTHERN UNIVERSITY AT NEW ORLEANS

FS-06-SUNO-1 - Public Records Not Preserved

The Southern University at New Orleans (SUNO) campus did not preserve certain public records as required by state law. R.S. 44:36 states that all persons and public bodies having custody or control of any public record shall preserve and maintain these records for a period of at least three years from the date on which the public record was made. Permanent records are to be maintained indefinitely. As a result of Hurricane Katrina, which occurred on August 29, 2005, SUNO suffered extensive wind and water damage that destroyed some records and

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

Financial Statement Findings (Continued)

made others unavailable for review. Access to buildings was restricted because of damage and environmental hazards.

Attached to a memorandum dated March 23, 2006, from SUNO's Vice Chancellor for Administration and Finance, was information from various departments on the types of documents lost. The information lost included, but was not limited to, the following:

- Budgetary files
- Banking documents
- Grant applications and agreements
- Property and land documents
- Manuals on various SUNO policies and procedures
- Documents related to university investments
- Special deferment letters
- Bank of America Card requests
- Bank of America VISA payments
- Receiving reports
- Receiving and delivery log for movable property
- Stores requisition files
- Campus police reports and investigation files

In addition, during our test work, we noted the following:

- We were unable to review the supporting documentation for two federal revenue transactions that totaled \$2,190,640. Through other audit procedures, we were able to determine that these transactions did represent the receipt of federal funds and were recorded in the accounting system at the correct amount.
- We were unable to review the supporting documentation for two auxiliary revenue transactions totaling \$7,950. Through other audit procedures, we were able to determine that these transactions represented rental payments and the payments were recorded in the accounting system at the amount stipulated by the contract.
- For five nonpayroll transactions totaling \$1,975, SUNO could not provide supporting documentation for these disbursements.

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

- During our test of employee compensation, documentation could not be provided supporting \$187 paid to one student worker. In addition, for one regular employee, documentation could not be provided supporting the approval of the 35 hours of overtime earned and the 16 hours of annual leave charged for the pay period tested.
- We were unable to review the supporting documents for two items on the Office of Risk Management Claims Loss Listing.

The SUNO campus did not have an adequate disaster recovery/contingency plan regarding the protection of and access to public records, including financial documents. As a result, in the flooding after Hurricane Katrina, many public records were either destroyed or in buildings where access was not allowed. Because of the loss of public records, the SUNO campus is in noncompliance with state law. In addition, the loss of financial documents could have a significant impact on financial accountability and the accuracy of financial statements.

To ensure compliance with state law, the SUNO campus should revise its disaster recovery plan to ensure that all public records are properly safeguarded and are accessible when business operations resume after a disaster or other business interruption. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-94).

UNIVERSITY OF NEW ORLEANS

FS-06-UNO-1 - Missing/Stolen Movable Property

The University of New Orleans (UNO) failed to maintain adequate control over movable property and did not follow its property control operating procedures. In addition, UNO management did not notify the District Attorney and Legislative Auditor of thefts immediately as required by law. Good internal control requires that adequate control procedures be in place to ensure that movable property is properly safeguarded against loss arising from unauthorized use or theft. UNO's property control operating procedures state, in part, that the university department heads are responsible for all movable equipment within their departments. The department equipment custodian will report immediately to property control any items that are transferred to another department, lost, stolen, traded in, or are no longer needed by the department by completing the "Property Transfers" form or the "Property Deletion Request." In addition, R.S. 24:523 states, "An agency head of an auditee who has actual knowledge of any misappropriation of public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation."

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

Financial Statement Findings (Concluded)

UNO's management did not enforce its existing property control and operating procedures, in large part because of the damage and staff disruptions caused by Hurricane Katrina. The university reported 1,225 items of movable property as missing/stolen with a total value of \$3,183,708 in the current fiscal year. The items of movable property reported stolen consisted of approximately:

- 113 computers
- 19 video projectors
- 20 digital cameras/camcorders
- 7-42" plasma displays
- 11 flat screen monitors
- 1 Aerostar Minivan
- Various other movable property items

Many of the items of movable property reported missing/stolen were not reported to the appropriate level of university management by the department heads or other responsible university employees for up to six months after the department head or other responsible university employee determined that the event had occurred. As a result of the devastation caused by Hurricane Katrina, the university received an exemption from the LPAA from taking the movable property inventory, which would normally have been performed in May 2006. However, the university completed an inventory in September 2006 to determine items of movable property missing/stolen as indicated above.

Failure to enforce existing policies and procedures subjects the university's movable property to increased risk of loss arising from unauthorized use or theft. Because of the untimely notification by department heads or other responsible university employees to university management of stolen or missing property, the investigation and recovery effort was impaired and subjects management to noncompliance with R.S. 24:523. Furthermore, because of the nature of services provided by the university, the risk exists that sensitive information could be improperly recovered from the missing computers and/or computer-related equipment.

UNO's management should strengthen internal controls to safeguard its movable property and enforce its existing policies and procedures regarding property custodian responsibility for the immediate reporting of property that is missing or stolen to the appropriate levels of management and to the UNO Police Department to ensure that appropriate recovery action and compliance requirements are met. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-112).

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Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2006

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

Federal Award Findings and Questioned Costs

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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

EDUCATION, DEPARTMENT OF

F-06-CC-EDUC-1 - Inadequate Fiscal Monitoring

Award Year: 2005-2006, 2003-2004

	Questioned Costs
84.010 - Title I Grants to Local Educational Agencies	\$0
84.186 - Safe and Drug-Free Schools and Communities - State Grants	
84.357 - Reading First State Grants	
84.367 - Improving Teacher Quality State Grants	
93.558 - Temporary Assistance for Needy Families	
<u>Special Education Cluster (IDEA):</u>	
84.027 - Special Education - Grants to States	
84.173 - Special Education - Preschool Grants	

The state Department of Education (DOE) has not implemented adequate internal control to ensure that federal regulations and departmental policies regarding fiscal monitoring of federal awards are followed. Various regulations and policies govern fiscal monitoring of subrecipients including the following:

- Office of Management and Budget (OMB) Circular A-133 requires a pass-through entity of federal awards to inform subrecipients of the Catalog of Federal Domestic Assistance (CFDA) program title and name of the federal awarding agency; issue a management decision on audit findings within six months after receipt of the subrecipient's audit report; and ensure the subrecipient takes appropriate and timely corrective action.
- OMB Circular A-87 states that when employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages should be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications should be prepared at least semi-annually and signed by the employee or supervisor having first-hand knowledge of the work performed by the employee. Pass-through entities of federal awards are required to determine if subrecipients are complying with this requirement.

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

Federal Award Findings and Questioned Costs (Continued)

- Title 20 Section 6721(c) of the U.S. Code states that a Local Educational Agency (LEA) may receive funds under Title 1 only if state and local funds will be used in participating schools to provide services that, taken as a whole, are at least comparable to services that the LEA is providing in schools not receiving Title 1. State Educational Agencies are required to determine if LEAs are complying with the comparability requirements.
- DOE policy AP 6.15 requires that corrective action plans address findings with questioned costs in a timely manner. Grant administrators should notify Appropriation Control of any disallowed cost to be returned to DOE and any approved repayment schedule.

Our consideration and testing of department fiscal monitoring noted the following:

- In a test of award letters to subrecipients for 11 federal programs, DOE misidentified the federal awarding agency on one and did not include the correct CFDA title on another.
- In a test of DOE's followup to findings in 10 fiscal audits performed by the DOE Education Finance department, management decisions were not issued within six months of the original report date for four findings noted in three audits. Two management decisions were issued four and six months late. Two management decisions had not been issued 15 months after the report date.
- In a test of two Education Finance fiscal audits of subrecipients, DOE auditors failed to take exception when subrecipients did not have appropriate OMB Circular A-87 payroll certifications to support payroll charges to federal programs. In one instance, certifications were not on file. In another, the certifications were dated four months before the end of the covered period. Rather than documenting these exceptions and ensuring that the subrecipients developed a corrective action plan, the DOE auditors encouraged the subrecipients to prepare notarized affidavits certifying that the employees had worked 100% on the federal programs charged, despite the fact that over two years had passed since the payroll charges had occurred.
- In four of 24 subrecipient program reviews (17%) considered, we found no evidence that DOE monitors had reviewed Title 1 comparability requirements.
- For one subrecipient, DOE program monitors failed to establish a timeline to repay \$2,050 in disallowed costs and failed to notify Appropriation Control of the disallowed costs.

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

Management has not adequately emphasized the importance of subrecipient monitoring. Inaccurate dissemination of award information results in DOE's noncompliance with federal regulations. Failure to issue timely management decisions and require subrecipients to develop corrective action plans for the department's findings could result in repeat findings in subsequent audits of subrecipients, including the possible continued misuse of federal funds by subrecipients.

Management should ensure that federal regulations and departmental policies regarding fiscal monitoring of federal awards are followed. Management concurred with the finding and outlined corrective action (B-6).

SOCIAL SERVICES, DEPARTMENT OF

**F-06-CC-DSS-1 - Noncompliance With Federal Property
Regulations**

For the second consecutive year, the Department of Social Services (DSS) Office of the Secretary did not consistently identify the federal participation in movable property acquired with federal funds and therefore is in violation of federal regulations. OMB Circular A-87 defines equipment. 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 be maintained that include the percentage of federal participation in the cost of the property.

Audit procedures performed on 16 assets acquired with federal funds disclosed that four (25%) of the items did not have the percentage of federal participation recorded in the Louisiana Property Assistance Agency (LPAA) system. Although agency personnel record the percentage of federal participation on most property items, this procedure was not done on a consistent basis. For fiscal year 2006, the Office of the Secretary acquired movable property items totaling approximately \$2.8 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-86).

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

UNIVERSITY OF NEW ORLEANS

F-06-CC-UNO-1 - Inadequate Federal Grant Records

Award Year: 2006

The University of New Orleans (UNO) Grants and Contracts Department has not maintained adequate internal controls over grant records to ensure that all federally funded programs that are in the university's accounting system are identified. OMB Circular A-110 requires that recipients' financial management systems shall provide records that identify adequately the source and application of funds for federally sponsored activities and also provide effective control over and accountability for all funds, property, and other assets. OMB Circular A-133 requires that it is the responsibility of the university to identify in its accounts, all federal awards received and expended and the federal programs under which they were received.

UNO did not maintain an ongoing comprehensive inventory of all federal awards received from pass-through sources and there was no distinction to clearly identify each pass-through award as either a vendor or subrecipient relationship. In addition, UNO's Grants and Contracts Department did not provide identification of a complete listing of federal direct awards that are reported in the accounting system. The listing provided only included those federal direct awards that assessed indirect cost.

Failure by UNO's management to maintain a comprehensive inventory of all federal awards and clearly identify all federally funded programs subjects UNO to noncompliance with federal program requirements.

UNO's management should effectively implement policies and procedures to ensure that all federally funded programs from pass-through sources and direct federal awards are properly identified in the accounting and reporting systems. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-108).

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

F-06-CC-UNO-2 - Inadequate Subrecipient Monitoring

Award Year: 2006

	Questioned Costs
<u>Research and Development Cluster:</u>	<u>\$1,610,003</u>
11.463 - Habitat Conservation	
12.910 - Research and Technology Development	

UNO did not adequately monitor subrecipients of the Research and Development Cluster [Habitat Conservation Program (CFDA 11.463)] and Research and Technology Development Program (CFDA 12.910) for compliance with federal laws and regulations. OMB Circular A-133 requires that a pass-through entity be responsible for (1) award identification to the subrecipient at the time of the award; (2) monitoring the subrecipients' use of the federal awards through reporting, site visits, regular contacts, et cetera; (3) ensuring subrecipients that expend more than \$500,000 meet the audit requirements of OMB Circular A-133; and (4) evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

Our test of five subrecipients' progress reports disclosed the following:

- No documentation was provided to show that UNO had monitored all of the applicable compliance requirements.
- No evidence existed of review and approval of the progress reports by UNO.
- No documentation of subrecipient site visits was provided.
- Two of the five subrecipients tested received pass-through funds of over \$500,000. No documentation was provided that these subrecipients met their audit requirements under OMB Circular A-133.

Management has not ensured that its staff is performing and documenting subrecipient monitoring. Failure to monitor subrecipients and document subrecipient reviews increases the risk of noncompliance with federal laws and regulations applicable to the Research and Development Cluster programs and increases the risk that funds may not be expended in accordance with program requirements. As a result, the program costs of \$1,610,003 are questioned.

UNO's management should ensure that all monitoring reviews of subrecipients are adequately documented to ensure compliance with the Research and Development Cluster requirements and OMB Circular A-133. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-109).

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

**F-06-CC-UNO-3 - Inadequate Support and Untimely
 Reimbursement Requests**

Award Year: 2006

	<u>Questioned Costs</u>
84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States	
<u>Special Education Cluster (IDEA):</u>	
84.027 - Special Education - Grants to States	
<u>Research and Development Cluster:</u>	
12.300 - Basic and Applied Scientific Research	\$369,816
43.001 - Aerospace Education Services Program	
47.049 - Mathematical and Physical Sciences	89,396
47.074 - Biological Sciences	41,359
93.389 - National Center for Research Resources	
97.039 - Hazard Mitigation Grant	
	<u><u>\$500,571</u></u>

UNO did not maintain adequate supporting documentation for federally funded programs. In addition, invoices to request reimbursements from grantor agencies for expenditures were not submitted timely according to the requirements in the grant agreements. OMB Circular A-133, Subpart C, Section 300(b), requires UNO to establish internal controls over federally funded programs to provide reasonable assurance that UNO is managing federal awards in compliance with grant provisions. Proper administration would include controls to ensure that expenditures are properly calculated, supported by adequate documentation, and requested timely for reimbursements.

UNO's Grants and Contracts Department calculated expenditures to be reimbursed cumulatively, not according to the time period and amount of specific invoices. Therefore, it could not be determined if expenditures for which the university was requesting reimbursement were supported by invoices applicable to program expenditures and whether those expenditures were allowable.

Our tests of UNO's compliance with federal program requirements revealed the following deficiencies:

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

Research and Development Direct Funds

- For Basic and Applied Scientific Research (CFDA 12.300), the agreement states that UNO will submit quarterly federal cash transaction reports (invoices). Two out of two revenue transactions tested that were traced to the invoice and tested were submitted untimely. The invoice, which should have included both transactions, was due by October 15, 2005, but it was not submitted until November 22, 2005 (38 days late). Also, we could not obtain a listing of expenses that corresponded with the Federal Cash Transaction Reports (reimbursement requests) and the Financial Status reports. For four of the six reports tested, we could not trace actual expenses to the requests for reimbursement resulting in a 67% error rate.
- For Mathematical and Physical Sciences (CFDA 47.049), UNO's Grants and Contracts Department could not provide support for expenses resulting in a 100% error rate.
- For Biological Sciences (CFDA 47.074), UNO's Grants and Contracts Department could not provide support for expenses resulting in a 100% error rate.

Research and Development - Subrecipient Funds

- For Aerospace Education Services (CFDA 43.001), the agreement states that UNO will submit two monthly and four quarterly invoices to the Board of Regents. Two out of two revenue transactions tested that were traced to the invoice and included expense transactions were submitted untimely and invoiced during the incorrect period. The first transaction was submitted November 7, 2005 (23 days late). The second invoice was submitted March 20, 2006 (5 days late).
- For National Center for Research Resources (CFDA 93.389), the agreement states that UNO will submit monthly invoices to Louisiana State University. We tested one revenue transaction for which an invoice was applicable. This invoice was not submitted until December 31, 2005, and included nine months of expenditures. Therefore, the expenditures included on the invoice were submitted from one month to 10 months late.
- For Center for Hazards Assessment, Response and Technology (CHART, CFDA 97.039), the agreement states that requests for reimbursements are to be submitted to the Office of Louisiana Homeland Security and Emergency Preparedness on the first day of each federal quarter (October 1, January 1, April 1, and July 1). Untimely requests for reimbursements for three of three invoices tested were submitted from nine days to six months late.

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

Subrecipient Funds

- For Rehabilitation Services - Vocational Rehabilitation Grants to States (CFDA 84.126), the agreement states that UNO will submit monthly invoices to Louisiana Rehabilitation Services. We obtained the reimbursement request for all 12 months of the fiscal year to test for timely submission of the requests. We noted that five of the 12 requests for reimbursement were not submitted timely according to the grant agreement. Two were submitted one month late; two were submitted two months late; and one was submitted three months late. The untimely submission of the requests resulted in a 42% error rate.
- For Special Education - Grants to States (CFDA 84.027), the agreement states that requests for reimbursements are to be submitted to Louisiana Department of Education by the 15th of the month following the request period. We selected eight revenue transactions to test. For five of the eight transactions tested, the reimbursement request was submitted two days to four months late.

As a result, management of UNO failed to comply with regulations and contractual agreements under federally funded programs and was unable to provide assurance that expenditures were properly calculated, supported by adequate documentation, and requested timely for reimbursement. Therefore, the program costs for the following programs are questioned:

Research and Development Direct Funds:

CFDA 12.300 - Basic and Applied Scientific Research	\$369,816
CFDA 47.049 - Mathematical and Physical Sciences	89,396
CFDA 47.074 - Biological Sciences	41,359

UNO's management should ensure that adequate documentation is maintained to support the accuracy of expenditures included in reimbursement requests under federally funded programs. In addition, management should ensure that invoices are submitted timely according to the requirements in the agreements for federally funded programs. Management concurred in part with the finding and recommendation and outlined a plan of corrective action (B-111).

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

U.S. DEPARTMENT OF AGRICULTURE

SOCIAL SERVICES, DEPARTMENT OF

**F-06-USDA-DSS-2 - Deficiencies in the Operation of the
 Disaster Food Stamp Program**

Award Year: 2006

Questioned Costs
\$122,110

Food Stamp Cluster:

10.551 - Food Stamps

**10.561 - State Administrative Matching Grants for
 Food Stamp Program**

DSS failed to follow established and suggested control procedures while operating the Disaster Food Stamp Program (DFSP). The DFSP is a part of the Food Stamp Cluster, which is comprised of Food Stamps (CFDA 10.551) and the State Administrative Matching Grants for Food Stamp Program (CFDA 10.561). DSS disbursed \$367,697,228 in disaster food stamp benefits for 493,556 households as a result of hurricanes Katrina and Rita. In addition, existing food stamp clients received disaster supplemental and replacement benefits totaling \$38,047,457. Disaster food stamp benefits totaling \$521,939 were issued to 1,428 DSS employees.

The U.S. Department of Agriculture, Food and Nutrition Services (FNS) Disaster Food Stamp Handbook 320 states that agencies must develop strategies to prevent fraud and ensure program integrity from the start of the disaster response. Strategies include special authorization procedures and/or locations for employees applying for disaster benefits. In addition, the handbook provides that all application/issuance site staff should be trained to the greatest extent possible on DFSP provisions, fraud prevention, and program integrity.

The DSS Food Stamp Disaster Plan provides that the application for disaster assistance will consist of a face-to-face interview and completion of an application form. The applicant must complete all required information beginning with identifying information and must sign the application form. An application worksheet is then used by the worker to determine an applicant household's eligibility for DFSP benefits based on amounts taken from the application.

Single Audit procedures performed on a sample of DFSP cases that included 10 DSS employees with salaries over \$50,000 and 15 nonemployees disclosed the following:

- The application and application worksheet could not be located for two of the 10 employees (20%) and for three of the 15 nonemployees (20%). DSS DFSP policies require applications along with related worksheets be maintained in the

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

family assistance parish office in which the applications were taken. Questioned costs totaled \$4,016.

- Seven of eight DSS employees (87.5%) under-reported their household income. For four employees, eligibility might have been affected.
- The financial information on the application of four of eight DSS employees (50%) and five of 12 nonemployees (41.7%) was not properly carried over to the application worksheet used to determine eligibility. In one nonemployee case, this error affected eligibility. Questioned costs totaled \$274.
- One of eight DSS employee applications (12.5%) was not signed and dated by the employee.

DSS was required by FNS to establish a DFSP employee review process. As of March 9, 2007, the department reported that decisions had been made on 372 of 1,428 employee cases (26.1%) with 243 of the 372 employees (65.3%) determined ineligible to receive DFSP benefits totaling \$117,820, which represents questioned costs. Employees who received \$250 or more of ineligible DFSP benefits have been required by DSS to repay the benefits. As of March 9, 2007, benefits totaling \$26,043 have been repaid.

The Louisiana Legislative Auditor's Compliance Audit Division conducted an audit of certain transactions of DFSP. That report was issued on May 21, 2007, and includes additional findings on DFSP. See page 93 for further information on the report.

DSS failed to establish special procedures for DSS employees applying for disaster food stamp benefits. In addition, site personnel were not adequately trained on the provisions of DFSP. Failure to establish and follow adequate internal control procedures in the distribution of DFSP benefits may have resulted in benefits made to ineligible applicants, benefits made in the wrong amounts, and failure to provide benefits to eligible applicants.

DSS management should develop adequate controls to maintain the integrity of DFSP. Management should continue to investigate the possibility of further ineligible benefits paid and should work with the grantor to resolve questioned costs. Management concurred with the finding and provided a corrective action plan (B-80).

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

**F-06-USDA-DSS-3 - Food Stamp Cluster: Destroyed Records
 and Ineligible Benefits**

Award Year: 2005/2006

	<u>Questioned Costs</u>
<u>Food Stamp Cluster:</u>	\$2,796
10.551 - Food Stamps	
10.561 - State Administrative Matching Grants for Food Stamp Program	

DSS had records destroyed in six of its offices because of damages caused by hurricanes Katrina and Rita resulting in the inability to obtain sufficient documentation to support the Food Stamp Cluster compliance requirement Special Tests and Provisions - ADP System for Food Stamps. In addition, a DSS Fraud and Recovery Section investigation identified possible food stamp fraud involving a DSS employee. The food stamp cluster is comprised of Food Stamps (CFDA 10.551) and State Administrative Matching Grants for Food Stamps Program (CFDA 10.561). *Government Auditing Standards* issued by the Comptroller General require that auditors obtain sufficient, competent, and relevant evidence to provide a reasonable basis for the auditor's findings and conclusions. Also, the Family Assistance Manual policy C-140 states, "Institutional residents who receive more than half their meals from an institution that is not authorized to accept Food Stamps (nursing facilities) cannot be included in a Food Stamp household." R.S. 44:36 states that all persons and public bodies having custody or control of any public record shall preserve and maintain these records for a period of at least three years from the date on which the public record was made. Permanent records are to be maintained indefinitely.

On March 23, 2006, DSS received concurrence from the U.S. Department of Agriculture, FNS, to destroy hurricane-damaged files. In addition, on April 18, 2006, the Secretary of State's office approved the department's requests for authority to dispose of the records.

Four of 30 client cases (13.3%) selected for testing were reported as destroyed because of hurricane damage. The lack of case file documentation prevented the verification that all case file information for eligibility determination and benefit calculation was accurate and complete in the department's system (L'AMI), which maintains food stamp case information. Overall, the estimated number of destroyed active and closed food stamp cases was 64,745, which is 22.5% of the statewide total. The amount of Food Stamp benefits associated with these destroyed records was estimated to be \$141.4 million, which represents 11.3% of the total state fiscal year 2006 Food Stamp Cluster expenditures of \$1.247 billion.

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

An investigation by the DSS Fraud and Recovery Section involving a Social Service Analyst Supervisor determined that the employee misrepresented a relative's household circumstances resulting in ineligible Food Stamp benefits totaling \$2,796, which are considered questioned costs.

DSS management should evaluate the department's disaster recovery plan to ensure that Food Stamp Cluster records and supporting documentation are properly safeguarded. Management concurred with the finding and provided a corrective action plan (B-82).

U.S. DEPARTMENT OF JUSTICE

BATON ROUGE COMMUNITY COLLEGE

**F-06-DOJ-BRCC-1 - Noncompliance With Public Safety
and Community Policing Grant**

Award Year: 2006

Award Number: 2002UMWX0036

	Questioned Costs
16.710 - Public Safety Partnership and Community Policing Grants	\$81,097

For the second consecutive year, Baton Rouge Community College paid for the salaries and fringe benefits of three 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. For fiscal year 2006, these payments totaled \$81,097 (\$60,823 federal and \$20,274 state match). 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 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 the authority to initiate an arrest. R.S. 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 of arrest and carrying concealed weapons.

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

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 \$81,097 paid to the noncommissioned campus police officers 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 does not concur with the finding stating that it continues to assert that the college managed the grant according to the grantor's established guidelines. See management's response at B-5.

U.S. DEPARTMENT OF LABOR

LABOR, DEPARTMENT OF

F-06-USDOL-LABR-1 - Deficient Memorandums of Understanding

	Questioned Costs
<u>WIA Cluster:</u>	<u>\$0</u>
17.258 - WIA Adult Program	
17.259 - WIA Youth Activities	
17.260 - WIA Dislocated Workers	

The Department of Labor (DOL) has executed Memorandums of Understanding (MOUs) that do not meet Workforce Investment Act (WIA) regulations and has not fully implemented all MOUs for the WIA Cluster programs (CFDA 17.258, 17.259, and 17.260). Entities participating in the One-stop delivery system (One-stop partners) coordinate separate workforce investment, educational, and other human resource programs to create a seamless system of service delivery that addresses the needs of employers and job seekers. The Code of Federal Regulations [20 CFR 662.100(d)] states that the One-stop delivery system must have at least one comprehensive center and may also include affiliated sites that can provide one or more partners' programs, services, and activities at each site. The Code of Federal Regulations (20 CFR 662.230) requires that an MOU be developed and executed among One-stop partners relating to the operation of the One-stop delivery system in the local area. Furthermore, 20 CFR 662.270 states that each partner must contribute a fair share of the operating costs of the One-stop delivery system that is proportionate to its use. In addition, DOL's WIA Instruction Number 75 requires that One-stop partners review their cost allocation plans (CAPs) quarterly. CAPs are incorporated into the MOUs for allocating One-stop partners' operating costs.

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

A review of six of the 18 MOUs disclosed the following:

- Two MOUs (33%) were not signed by all One-stop partners to indicate that each partner had entered into the agreement.
- Two MOUs (33%) did not include all affiliated sites or physical addresses of the One-stop partners' locations included in the CAP.
- Three CAPs (50%) were not reviewed quarterly by the One-stop partners as required by DOL.
- One CAP (17%) was incomplete because it did not include all applicable locations.

Because DOL failed to ensure that these MOUs contained all required information and were fully implemented, some federal programs participating in the operating costs of the One-stop delivery system may be paying an unfair share of the costs.

Management of DOL should ensure that all MOUs for the WIA One-stop delivery systems contain all the required information and that the related cost allocation plans are fully implemented. Management concurred in part with the finding and recommendations (B-35).

**F-06-USDOL-LABR-2 - Inadequate Controls Over Administrative
 Costs Charged to Workforce Investment
 Act Dislocated Workers Program**

	Questioned Costs
<u>WIA Cluster:</u>	<u>\$152,130</u>
17.260 - WIA Dislocated Workers	

DOL has charged administrative costs totaling \$152,130 to the WIA Dislocated Workers program (CFDA 17.260) without maintaining sufficient documentation that these costs are ordinary and necessary for the operation of the governmental unit or the performance of the program, as required by OMB Circular A-87. On July 1, 2004, DOL contracted with Cingular Wireless for 144 wireless Internet access cards and pays a monthly service fee of approximately \$50 per card. DOL has charged \$152,130 to the WIA Dislocated Workers program under the contract since its inception.

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

Our review of controls for the assignment and use of Internet access cards disclosed the following:

- Although DOL maintains a list of the Internet access card inventory numbers and can identify usage by these inventory numbers, DOL cannot identify all individual employees who use the cards to ensure they are ordinary and necessary for the WIA Dislocated Workers program. In addition, our review disclosed that the costs of Internet access cards assigned to the secretary of DOL and the director of public relations are charged as direct costs to the program; however, their salaries and related expenses are administrative cost and should not be charged directly to the program.
- Our review of the March 2006 and October and November 2005 monthly statements disclosed that of the 144 Internet access cards, only 15 (10%) were used in each of the three months, 74 (51%) were used in only one or two of the three months, and 55 (38%) were not used at all during the three months.

Failure to identify all individual employees who use the Internet access cards increases the risk of errors and/or fraud resulting from inappropriate use and precludes DOL from ensuring that the Internet access cards are ordinary and necessary for the WIA Dislocated Workers program as required by OMB Circular A-87. Furthermore, based on lack of usage, it is doubtful that 144 Internet access cards are necessary for the WIA Dislocated Workers program. Therefore, we question the entire cost of \$152,130 charged to the program.

DOL should implement procedures to maintain an inventory of individuals to whom Internet access cards are assigned, reconcile the monthly billings to the Internet access card inventory, and evaluate the number of Internet access cards necessary for the performance of the federal award. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-38).

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

**F-06-USDOL-LABR-3 - Inadequate Subrecipient Monitoring
 for Workforce Investment Act Cluster**

	Questioned Costs
<u>WIA Cluster:</u>	<u>\$12,397</u>
17.258 - WIA Adult Program	
17.259 - WIA Youth Activities	
17.260 - WIA Dislocated Workers	

For the third consecutive year, DOL did not adequately monitor all subrecipients of the Workforce Investment Act (WIA) Cluster (CFDA 17.258, 17.259, and 17.260) for compliance with federal laws and regulations. In addition, one of DOL's subrecipients provided its training participants with seven computers totaling \$12,397 that the subrecipient allowed its participants to keep in violation of state and federal laws.

The Code of Federal Regulations [20 CFR 667.410(b)(2)] requires that DOL's monitoring system provide for annual on-site reviews of its subrecipients' compliance with the federal uniform administrative requirements and include reviews of its subrecipients' fiscal and administrative functions. DOL has developed a subrecipient monitoring log to track monitoring reviews to ensure they are performed annually and a subrecipient monitoring guide to be used by staff performing the reviews. In addition, the guide requires a supervisory review of monitoring working papers upon completion.

OMB Circular A-133 requires that states use, manage, and dispose of equipment acquired under federal grants in accordance with state laws and procedures. The Louisiana Constitution of 1974, Article 7, §14, states that ". . . funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to any person, association, or corporation, public or private."

Our test of the working papers for seven of DOL's reviews of subrecipients during fiscal year 2006 disclosed the following:

- Conclusions for two reviews (29%) did not agree with the working papers. Working papers for one review indicated there was an unexplained variance for the monthly expenditure report submitted to DOL, but these deficiencies were not disclosed in the monitoring report. One monitoring report included a finding that was not supported by documentation in the working papers.
- Two reviews (29%) did not include documentation indicating that DOL had tested all the applicable compliance requirements. Sections of the working papers were incomplete, missing, or not tested in accordance with the monitoring guide.

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

Federal Award Findings and Questioned Costs (Continued)

- One review (14%) did not include documentation supporting DOL's followup of the monitoring report with the subrecipient.
- Working papers for one review (14%) indicated that the subrecipient was unable to provide an inventory of equipment as required in the monitoring procedures. We reviewed the monitoring working papers for this subrecipient and determined that the monitor had been told that the inventory was not available. The subrecipient provided additional documentation, which indicated that seven laptop computers with a total value of \$12,397 had been given to students, three of whom received the computers subsequent to their graduation from the training program.

Our review of the monitoring log for 18 subrecipients that required monitoring reviews during fiscal year 2006 disclosed that eight subrecipients' monitoring reviews (44%) were begun from 13 to 20 months after their prior reviews were completed. Four of these subrecipients are located in Hurricane Katrina and Hurricane Rita affected areas, and the subrecipient monitoring reviews had not been started as of October 1, 2006.

Failure to adequately monitor subrecipients impairs DOL's ability to evaluate the impact of subrecipient activities on overall compliance with laws and regulations. Costs incurred by a subrecipient that have not been appropriately monitored are at an increased risk of being treated as disallowed costs by the federal grantors.

DOL management should ensure that all subrecipient monitoring reviews are complete and adequately documented to indicate their compliance with the WIA Cluster requirements and that the subrecipient monitoring reviews are performed timely. In addition, management should ensure that all computers are returned by its subrecipient's participants or management should consider requiring the subrecipient to repay DOL for the value of the computers. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-40).

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

**F-06-USDOL-LABR-4 - Lack of Controls Over Payroll/Leave
 Administration**

	Questioned Costs
17.225 - Unemployment Insurance	\$18,910
<u>Employment Service Cluster:</u>	
17.207 - Employment Service/Wagner-Peyser	
Funded Activities	12,395
	<u>\$31,305</u>

For the second consecutive year, DOL has not fully enforced its established policies and procedures to ensure that extended leave is approved by the appointing authority and properly posted in the accounting records; that leave taken is adequately supported by approved leave slips; that time and attendance records are certified and approved; and that employee time and attendance is entered accurately and supported for the Unemployment Insurance (UI) program (CFDA 17.225) and the Employment Service (ES) Cluster (CFDA 17.207, 17.801, and 17.804). In addition, DOL does not have adequate controls to ensure that salary payments are not made to employees after termination. Civil Service Rule 15.2 requires that classified employees and their supervisors certify the number of hours of attendance or absence from duty 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.

Our tests of 35 employee records and five timekeepers disclosed the following:

- One employee was paid \$24,790 for 1,240 hours of annual leave, and one employee was paid \$6,515 for 303 hours of sick and annual leave. Neither employee's leave was approved by the appointing authority as required by DOL policy. Because their payrolls were charged to UI and ES, we have identified federal questioned costs totaling \$31,305.
- Leave slips for four employees (11%) were not approved by the employees' supervisors.
- Three timekeepers (60%) did not maintain reports needed to verify that time sheets were entered correctly.
- Two time sheets (6%), one of which was a timekeeper's time sheet, were not signed by the employees.

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

Federal Award Findings and Questioned Costs (Continued)

- Two time sheets (6%) were not signed by the supervisors.
- We noted the following additional errors for four employees' time sheets (11%): leave entered per the Time Entry Audit Report for one timekeeper's time sheet did not agree to the leave slips; leave slips for one time sheet were not signed by the employee; funeral leave granted for one employee was not in accordance with DOL's funeral leave policy; and hours worked per reporting category for one employee did not agree to the Time Entry Audit Report or the Cost Distribution Report.

We also tested employee payrolls for possible overpayments. We identified nine employees who were paid \$6,035 subsequent to their termination dates (these payments were not charged to DOL's federal programs). These overpayments occurred because DOL's human resources section did not enter the terminations timely, and the employees' supervisors did not review the payroll input sheets before payroll processing to ensure that the terminated employees were removed from the payrolls. Of the \$6,035, the department has recovered \$1,365.

Failure to maintain adequate documentation to support payroll subjects the department to noncompliance with federal regulations and results in questioned costs totaling \$31,305. Failure to ensure that all employee terminations are entered timely and reviewed before payroll processing resulted in overpayments to employees totaling \$6,035. In addition, DOL has not complied with state regulations for maintaining adequate support for time and attendance, and errors and/or fraud, including overpayments to employees, could occur and not be detected timely.

DOL management should enforce and monitor its established procedures to ensure compliance with the requirements of OMB Circular A-87, reduce the risk of incurring questioned costs, and ensure compliance with civil service rules and regulations. In addition, DOL management should establish adequate controls to prevent salary payments to employees subsequent to their termination and should continue efforts to recover salary overpayments to the nine former employees who were paid subsequent to their termination. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-41).

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

**F-06-USDOL-LABR-5 - Overdraw of Unemployment Insurance
 Extended Benefits**

Award Year: 2006

	Questioned Costs
17.225 - Unemployment Insurance	\$1,353,954

DOL overdraw federal funds for Extended Benefits (EB) in the UI program (CFDA 17.225) by \$1,353,954 for reimbursable employers. The Code of Federal Regulations (20 CFR 615.10) requires that reimbursable employers or the state pay 50% of their EB payments--the federal government pays 100% of the claims for all other employers.

EB payments are made by the federal government to eligible unemployed individuals who have exhausted their regular UI benefits during periods of high unemployment. Reimbursable employers are governments and nonprofit agencies that reimburse DOL 100% of the unemployment claims made against their accounts rather than paying a percentage of their payrolls based on unemployment experience ratings. As a result of hurricanes Katrina and Rita, the state's unemployment rate rose, making the state eligible for extended benefits for the first time since the 1980s.

We reviewed the summary reports for the week ended November 5, 2005, through the week ended February 25, 2006. EB payments made for reimbursable employers totaled \$2,707,909, and DOL claimed a 100% reimbursement from the federal government, resulting in a \$1,353,954 overdraw of federal funds (50% of the total paid for reimbursable employers). DOL was not aware that the reports used to determine EB funding included the reimbursable employers.

Management should establish policies and procedures to ensure that EB payments are reimbursed in accordance with federal regulations and should repay the federal government \$1,353,954, which is the amount the department claimed for reimbursable employers. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-42).

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

F-06-USDOL-LABR-6 - Unemployment Insurance Benefit Payments

Award Year: 2006

	Questioned Costs
17.225 - Unemployment Insurance	\$108,707,173

DOL has identified 56,573 potentially ineligible claimants under the UI program (CFDA 17.225) who received benefits following hurricanes Katrina and Rita totaling an estimated \$108,679,240. In addition, DOL did not maintain sufficient controls over the UI program to ensure that all UI benefit payments were supported by adequate documentation as required by federal regulations.

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 administering federal awards in compliance with grant provisions. In addition, OMB Circular A-87 requires that costs be adequately documented. Furthermore, R.S. 23:1600 requires that DOL verify the reason for job loss with the claimant's last employer and requires that claimants certify weekly that they are available to work but are not employed. However, as a result of hurricanes Katrina and Rita, the governor issued Executive Orders KBB 05-34, KBB 05-46, and KBB 05-76 suspending the requirements of R.S. 23:1600 for the period from August 29 through November 20, 2005.

DOL provided us with its quarterly wage records for fiscal year 2006, which indicated that 56,573 claimants received UI benefits totaling \$108,679,240 while they were still employed. Of these potentially ineligible claimants, DOL identified 2,613 state employees who received UI benefits totaling \$1,953,712 for September 2005 while being paid their regular state salaries. Executive Order KBB 05-53 provided salary payments for state employees either during the declared emergency or until the office or institution reopened.

DOL also identified two DOL employees who received UI benefits totaling \$10,270 while both were employed by DOL during the benefit period. Both employees were terminated. As of October 10, 2006, the two former employees had repaid DOL \$2,352.

During our audit of DOL, we conducted separate tests of 42 UI payments that disclosed an additional eight claimants (19%) who received UI benefits totaling \$27,933 while they were still employed. Together with the amount previously identified by DOL, we consider the total of \$108,707,173 to be questioned costs.

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

In addition, we conducted tests of employer wage records on file with DOL, which are used to verify that claimants have earned wages during the base period sufficient to qualify them for UI benefits. Those tests disclosed the following:

- Sixteen employer wage records (30%) for 54 UI benefit payment transactions tested were not on file with DOL. DOL obtained 13 of these wage records from employers subsequent to our initial test; however, three records (6%) remain unlocated.
- Four employer quarterly wage records (13%) for 32 employers' tax payments tested were not on file with DOL, and one employer wage record (3%) was not accessible because of faulty microfiche. DOL obtained two of these wage records from employers subsequent to our initial test; however, three records (9%) remain unlocated.

DOL's failure to maintain adequate documentation to support employee wages may result in improper benefit payments and/or questioned costs. In addition, suspending R.S. 23:1600, which requires DOL to verify that claimants were unemployed, increased the risk that improper UI payments and/or fraud would occur and not be detected timely.

DOL management should continue working to identify and recover improper payments to claimants and consider legal action in those instances in which fraud has been identified. DOL management should also strengthen its controls to ensure that adequate supporting documentation for wage records is maintained. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-43).

Additional Comment: Management stated that based on conversations with us, "... that overpayments not recovered as a result of our collections efforts are not considered questioned costs that will impact future dollars relative to the administration of the UI program." However, the federal government determines whether questioned costs will be disallowed and/or whether questioned costs will impact future dollars in the UI program.

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

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

F-06-USDOT-DOTD-1 - Inadequate Controls Over Matching Requirements

	Questioned Costs
<u>Highway Planning and Construction Cluster:</u>	<u>\$402,852</u>
20.205 - Highway Planning and Construction	

The Department of Transportation and Development (DOTD) failed to adhere to established internal controls over matching requirements for the Highway Planning and Construction program (CFDA 20.205) that resulted in overdraws of federal funds. OMB Circular A-133 Compliance Supplement, Parts 3 and 4, Section G, stipulates that a non-federal entity must provide matching or cost sharing of a specified amount or percentage as provided in the project agreements with the federal government.

Of 15 Highway Planning and Construction projects tested, DOTD overdraw federal funds for two (13%) totaling \$402,852, which we consider questioned costs. These overdraws were the result of inadequate monitoring of the cost share split between federal and state funds. Estimated interest liability is approximately \$25,105. Although DOTD has policies and procedures for the review of system-generated reports indicating errors in cost share percentages, management failed to ensure compliance with these policies and procedures.

Management of DOTD should ensure overdrawn funds are returned to the federal government, along with applicable interest, and ensure compliance with established policies and procedures over matching to ensure timely detection and correction of errors and compliance with OMB Circular A-133 requirements. Management partially concurred with the finding, but contended that it did follow many of its established policies and procedures and explained that many of the 26 overdraws that were discovered in subsequent procedures are under the Cash Management Improvement Act reporting requirement of \$50,000; therefore, the overdraws would not result in an interest liability to the federal government. See management's response at B-103.

Additional Comments: We recognize that the department has established controls over the matching process and did follow some of those controls; however, this finding resulted from the failure to follow all established controls (specifically, the review of the "second" report, as referred to in management's response). The review of this report would have allowed management to detect and correct the identified errors. In addition, the \$50,000 threshold referred to in the department's response relates to refunds, which is a recovery of funds previously paid out for program purposes. The errors identified above were overdraws due to

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

departmental error, which we believe would be subject to interest liability to the federal government.

**F-06-USDOT-DOTD-2 - Noncompliance With the Cash Management
 Improvement Act**

	<u>Questioned Costs</u>
<u>Highway Planning and Construction Cluster:</u>	\$0
20.205 - Highway Planning and Construction	

During fiscal year 2006, DOTD failed to draw funds on the scheduled draw date as determined by the established clearance pattern for the Highway Planning and Construction program (CFDA 20.205) in the Cash Management Improvement Act (CMIA) Agreement between the State of Louisiana and the U.S. Department of the Treasury. In addition, DOTD failed to properly report refunds to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP), as required by the CMIA Agreement and OSRAP's Policy and Procedures Manual (PPM) for Control Agencies of CMIA programs.

The CMIA Agreement requires that the state calculate a scheduled draw date in accordance with the established clearance pattern and request federal funds on that scheduled draw date to ensure funds are received and credited to the state account by the times specified in the funding technique, which is designed to be interest neutral to the state and the federal government. The CMIA Agreement also requires that the state calculate interest liability to the federal government on refunds exceeding a \$50,000 threshold. Because OSRAP calculates interest liability for the state on all CMIA programs, OSRAP's PPM requires the agency to prepare a CMIA spreadsheet and attach supporting documentation, to include a spreadsheet showing the amount and date of refunds received.

Our tests revealed that the actual draw date for 22 of all 36 billing cycles for the year (61%) deviated from the scheduled draw date, as calculated by the established clearance pattern in the CMIA Agreement. Of these 22, a total of 20 resulted in late receipt dates causing a loss of interest to the state of approximately \$59,171 and two resulted in early receipt dates causing an interest liability to the state of approximately \$4,898.

In a test of 21 individual transactions from progress billings, two refunds were identified. Both of these refunds, totaling \$359,281, exceeded the \$50,000 threshold but were not properly reported to OSRAP to ensure proper calculation of the state's interest liability. Estimated interest liability for these two refunds is \$475.

These errors occurred because of inadequate controls over program draws and lack of knowledge of procedures requiring the reporting of refunds. Failure to properly draw funds on the scheduled draw date and failure to properly report refunds subject the department and the

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

state to noncompliance with the CMIA Agreement and subjects the department and the state to lost interest earnings.

Management of DOTD should ensure that federal funds are drawn on the scheduled draw dates and that refunds are properly reported to OSRAP as required by the CMIA and OSRAP's PPM. Management partially concurred with the finding but responded that it has adequate controls over program draws (B-105).

Additional Comment: We believe that late draws resulting in lost interest of \$59,171 and interest liability of \$4,898 indicate a need to either modify the current billing cycle or implement new controls to ensure timely program draws in accordance with the established billing cycle.

U.S. DEPARTMENT OF EDUCATION

BATON ROUGE COMMUNITY COLLEGE

F-06-ED-BRCC-2 - Inadequate Control Over Pell Grant

Award Year: 2005-2006
Award Number: P063P045473

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.063 - Federal Pell Grant Program	\$4,499

For the second consecutive year, the 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 fully documenting those procedures performed to identify Federal Pell Grant (Pell) recipients who unofficially withdraw from the college in a timely manner and accurately calculating the portion of grant funds to be refunded to the grantor agency. 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 (1) determine the student's withdrawal date within 30 days after the date of the period of enrollment; (2) calculate the portion of grant funds earned by the student; and (3) refund any unearned grant funds to the grantor agency within 30 days of determining the student withdrew. If a student ceases attendance without providing official notification of his or her withdrawal (unofficial withdrawal), the withdrawal date is considered the midpoint of the payment period or the last date of attendance at an academically related activity.

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

For the spring 2006 semester, 153 students with Pell grants totaling \$211,412 received failing grades in all courses attempted. During our test of 10 students receiving Pell grants totaling \$11,346, we determined the following:

- For eight students (80%), the college did not fully document the date the student unofficially withdrew or that the student attended an academically related activity after 100% of grant funds were earned. The college prepared a listing of students who received all failing grades for the semester as part of procedures to identify unofficial withdrawals; however, the documentation provided was not adequate to determine the date the student unofficially withdrew or attended an academically related activity after 100% of grant funds were earned. Refunds for these students calculated using the midpoint of the payment period as the withdrawal date represent questioned costs totaling \$3,828.
- For one student (10%), the college was able to provide documentation to support the date of last attendance; however, it did not calculate the refund due. The refund calculation for this student using the date of last attendance represents questioned costs of \$671.

In addition to not calculating or refunding any amounts due to the federal grantor agency for students who unofficially withdrew, the procedures used to identify those students who unofficially withdrew during the spring 2006 semester were not performed timely since they were not begun until the fall of 2006.

The college's financial aid staff did not place sufficient emphasis on adequately documenting procedures performed to identify those students who unofficially withdrew to calculate refunds and return funds timely to the grantor agency. As a result, a total of \$4,499 in Pell grants were not properly refunded and represent questioned costs.

The college should ensure that procedures performed to identify unofficial withdrawals are adequately documented, refund calculations are performed, and funds are refunded timely to the grantor agency. The college did not concur with the finding or recommendations. See management's response at B-3.

Additional Comments: The college states in its response that it performed the refund calculations using the last date of attendance as supported by the faculty members' grade books. As noted in our test results, the college could not provide this information for eight of the 10 students that we tested. Because the college could not provide this information, we used the midpoint of the payment period to calculate the questioned costs since this is required by the grantor agency to be used when the actual date is unknown. In addition, when we asked the college on March 22, 2007, for the refund calculation worksheets and evidence that any refunds were made to the grantor agency for the students that we tested, the college's staff stated that none were prepared.

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

We disagree with the college's assertion that the Legislative Auditor did not adhere to usual protocols, specifically that an exit conference was not held for the 2004-2005 audit period. As discussed and agreed with management in a meeting on January 31, 2007, audit procedures for the 2004-2005 audit were not complete and would continue concurrently with procedures performed for the 2005-2006 audit. In accordance with generally accepted auditing standards, an exit conference is not appropriate until the audit is completed. Accordingly, once all audit procedures were completed, an exit conference was held with management on June 21, 2007.

EDUCATION, DEPARTMENT OF

**F-06-ED-EDUC-2 - Inadequate Subrecipient Monitoring
Over Single Audit Reports**

	Questioned Costs
84.010 - Title I Grants to Local Educational Agencies	
<u>Special Education Cluster (IDEA):</u>	\$0
84.027 - Special Education - Grants to States	
84.173 - Special Education - Preschool Grants	

For the second consecutive year, the DOE did not adequately follow up on single audits of their subrecipients. OMB A-133 requires pass-through entities for federal awards to (1) ensure 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 the subrecipient takes appropriate and timely corrective action. OMB 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.

In a test of four single audit reports containing findings that DOE received from subrecipients, DOE failed to issue timely management decisions for certain findings in three reports (75%). One of these decisions was issued two months late, one was issued three months late, and one has not yet been issued although the due date was over two months ago.

Management has failed to adequately stress the importance of a timely followup on single audits of their subrecipients. Inadequate resolution of findings from the single audits of subrecipients results in DOE's noncompliance with federal regulations and could result in repeat findings in subsequent single audits of subrecipients, including possible continued misuse of federal funds by subrecipients.

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

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 the subrecipient takes appropriate and timely corrective action. Management concurred with the finding and outlined a corrective action plan (B-12).

F-06-ED-EDUC-3 - Untimely Completion of A-87 Payroll Certifications

Award Year: 2006

	Questioned Costs
84.010 - Title I Grants to Local Educational Agencies	\$0
84.367 - Improving Teacher Quality State Grants	

DOE did not ensure that certifications for payroll expenditures charged to federal programs were completed and reviewed on at least a monthly basis. OMB Circular A-87, "Cost Principles for State and Local Governments," states that where employees work on multiple activities or cost objectives, a distribution of their salaries must be supported by personnel activity reports or equivalent documentation reflecting an after-the-fact distribution of the actual activity. These personnel activity reports must be prepared at least monthly, signed by the employee, and based on work performed and not on budget.

An expanded test of biweekly payroll certifications showed 12 of 154 (8%) of certifications tested were not completed within a month of the pay period ending. All late certifications were for the Division of School and Community Service employees. The number of days between the pay period ending date and the date of the late certifications ranged from 38 to 89 days.

In addition, two payroll certifications for one former employee were missing. An assistant superintendent prepared and provided a notarized affidavit to replace one of the missing certifications, stating this employee was no longer employed by the department and had not completed the certification before separation from DOE. She reported she was this employee's supervisor, was aware of the employee's activities during that pay period, and certified how the employee's time was divided among three different federal programs for this pay period based on a review of the employee's work product. This affidavit was completed after our request for the certification and eight months after the pay period. The assistant superintendent later reported she could not provide the work product on which she had said she based her certification and that she had actually used budget projections as the basis for the certification. Because of these weaknesses, DOE may not be able to ensure expenditures charged to federal programs are fairly and accurately allocated.

Management should establish and enforce policies and procedures for completing and reviewing timely OMB Circular A-87 payroll certifications. Management concurred with the finding and outlined a corrective action plan (B-14).

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

LOUISIANA TECHNICAL COLLEGE

F-06-ED-LTC-1 - Inadequate Control Over Pell Grant

Award Year: 2005-2006

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

For the fifth 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 check date.

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 70 Pell refunds and void transactions initiated during fiscal year 2006, we noted the following:

- Thirteen of 35 refunds (37%) totaling \$5,039 were not remitted to the U.S. DOE until 36 to 197 days after the date of determination of the students' withdrawal for an average of 98 days.
- Two of 35 void transactions (6%) totaling \$2,612 were not remitted to the U.S. DOE until 44 days after the checks were issued.

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-49).

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

SOCIAL SERVICES, DEPARTMENT OF

**F-06-ED-DSS-4 - Vocational Rehabilitation: Weaknesses Over
 Program Expenditures**

Award Year: 2006

	Questioned Costs
84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States	\$3,461

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

Five of 25 (20%) client expenditure transactions tested were considered improper or unsupported. In one case, payments were made for a client who did not maintain full-time status as required by the LRS policy, which states a client must be enrolled in a minimum of 12 semester-hours to be eligible for college assistance. In the four remaining cases, three lacked adequate documentation to ensure the expenditures were reasonable, necessary, and properly calculated, and one lacked client verification of receipt of goods. Questioned costs totaled \$3,461.

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-89).

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

SUMMARY OF FINDINGS
FROM OTHER EXTERNAL AUDITORS
FOR THE YEAR ENDED JUNE 30, 2006

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, 2006, and have issued their report thereon dated April 11, 2007. The following findings were presented in their report.

F-06-ED-SUBR-1 - Exit Counseling

Award Year: June 30, 2006

Student Financial Assistance Cluster:
84.032 - Federal Family Education Loans

Questioned
Costs
\$0

The auditors noted that five students out of 10 tested received Title IV funds who ceased to enroll at least half-time did not have documentation of exit counseling. Management of the university did not properly administer exit counseling to all Title IV recipients who ceased to enroll at least half-time.

Title IV regulations [34 CFR 682.604(g)] stipulate that a university must ensure that exit counseling is conducted with each loan borrower either in person, by audiovisual presentation, or by interactive electronic means shortly before the student borrower ceases at least half-time study at the school. Title IV recipients were not aware of their rights and responsibilities subsequent to enrolling less than half-time.

The auditors recommended that management of the university ensure that all Title IV recipients who cease to enroll at least half-time receive exit counseling. Management provided a corrective action plan (B-93).

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

F-06-ED-SUBR-2 - Federal Work-Study

Award Year: June 30, 2006

Student Financial Assistance Cluster:
84.033 - Federal Work-Study Program

Questioned
Costs
<u>\$159</u>

For the second consecutive year, the auditors noted the following conditions during the audit of the Federal Work-Study Program (CFDA 84.033):

- The hours reported on students' time sheets did not agree to the hours for which the students were paid for three students out of 10 tested. The wages were underpaid to the students totaling \$100.
- Three out of 13 students selected for testing worked while scheduled to be in class. The total wages paid was \$159.

Other conditions noted by the auditors were:

- Two students out of 10 tested worked more than the maximum allowable hours of 20 hours per week. The excess wages paid totaled \$655.
- Three students out of 10 students tested received college work study in excess of the total amount awarded. The excess wages paid totaled \$4,445.

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. The auditors questioned costs totaling \$159.

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 (B-92).

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

F-06-ED-SUBR-3 - Return of Title IV Funds

Award Year: June 30, 2006

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	
84.063 - Federal Pell Grant Program	\$1,148

For the second consecutive year, the auditors noted the following condition:

- The return of Title IV funds calculation was done incorrectly for six students out of 20 tested. This resulted in an underpayment by the university of \$1,148 of which \$542 related to the Federal Family Education Loan Program (CFDA 84.032) and \$606 related to the Federal Pell Grant Program (CFDA 84.063).

Other conditions noted by the auditors were:

- For two students out of 20 tested, returns of Title IV funds were not made by the university within 30 days of the date that the university determined that the students withdrew.
- The university did not process a post-withdrawal disbursement for one student out of 20 tested.
- Eleven out of all the students who withdrew on or before the 60% point of enrollment and received Title IV aid did not have a return of Title IV funds calculation on file. Before the issuance of the auditor's report, however, the university did prepare the required return of Title IV funds calculations and has returned the proceeds to the U.S. DOE.

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 university failed to adhere to established procedures in processing certain refunds. The auditors questioned costs totaling \$1,148.

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

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. Management concurred with the finding and provided a corrective action plan (B-92).

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, 2006, and have issued their report thereon dated April 11, 2007. The following finding was presented in their report.

F-06-ED-SUNO-1 - Student Credit Balance

Award Year: June 30, 2006

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

The auditors noted that 36 of 60 students tested had student financial aid credit balances, but the university did not refund the credit balances to the students within the 14-day requirement.

OMB Circular A-133 Compliance Supplement, Part 5 - SFA, Section III, Part N - Special Tests and Provisions, stipulates that disbursements to students must be made in accordance with required time frames. Title IV regulations [34 CFR 668.164(e)] specify that whenever a school credits Student Financial Aid program funds to a student's account, and those funds exceed the student's allowable charges, a credit balance occurs. The school must pay the credit balance to the student as soon as possible, but no later than 14 days after the later of the date the balance occurred on the student's account or the first days of classes of the payment period.

The auditors recommended that management of the university take immediate steps to ensure that students receive their refund checks within the required time frames as required by Title IV regulations. Management explained that the noncompliance is a direct result of efforts to reestablish and reorganize after Hurricane Katrina. See management's response at B-97.

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

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, 2006, and have issued their report thereon dated April 11, 2007. The following findings were presented in their report.

F-06-ED-SUSH-1 - Crediting Student Account

Award Year: June 30, 2006

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	<u>\$0</u>
84.007 - Federal Supplemental Educational Opportunity Grants	
84.063 - Federal Pell Grant Program	

Auditors noted that student accounts were credited earlier than 10 days before the first day of class for 28 out of 50 students tested. The university did not properly ensure that Pell Grant (CFDA 84.063) funds were disbursed within the time frame allowed by federal regulations and disbursed financial aid to students before the date allowed.

Title IV regulations [34 CFR 668.164(e)(1)] stipulate that if a student is enrolled in a credit-hour educational program that is offered in semester academic terms, the earliest the institution may disburse Title IV funds to a student for any payment period is 10 days before the first day of classes for a payment period. Funds may be disbursed to a student by crediting the student's account.

The auditors recommended that management of the university adhere to established procedures which require that all federal funds be disbursed to students within the allotted time frame. Management outlined a plan of corrective action (B-99).

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

F-06-ED-SUSH-2 - Return of Title IV Funds

Award Year: June 30, 2006

	Questioned Costs
	\$0
<u>Student Financial Assistance Cluster:</u>	
84.007 - Federal Supplemental Educational Opportunity Grants	
84.032 - Federal Family Education Loans	
84.063 - Federal Pell Grant Program	
84.268 - Federal Direct Student Loans	

For the second consecutive year, auditors noted that 447 students received grades of "F" for all classes enrolled, yet management had not determined if the students unofficially withdrew from the university, the date of withdrawal, or what types of aid the students received. All students that unofficially withdrew from the university require a return of Title IV funds calculation. Management of the university failed to adhere to established procedures in processing refunds.

OMB Circular A-133 Compliance Supplement, Part 5, Student Financial Assistance Section (N)(4), specifies 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 calculations, if the students withdrew during the prescribed time frame.

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. Management outlined a corrective action plan (B-102).

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

F-06-ED-SUSH-3 - Satisfactory Academic Progress

Award Year: June 30, 2006

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	\$4,387
84.063 - Federal Pell Grant Program	37,936
84.268 - Federal Direct Student Loans	<u>4,387</u>
	<u>\$46,710</u>

For the second consecutive year, auditors noted that 14 students out of 50 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 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 Section 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 \$46,710.

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 before awarding student financial aid. Management outlined a corrective action plan (B-101).

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

F-06-ED-SUSH-4 - Verification

Award Year: June 30, 2006

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.007 - Federal Supplemental Educational Opportunity Grants	\$335
84.032 - Federal Family Education Loans	3,598
84.063 - Federal Pell Grant Program	18,875
84.268 - Federal Direct Student Loans	<u>3,597</u>
	<u><u>\$26,405</u></u>

The auditors noted that the verification information for six students out of 13 tested conflicted with the verified documentation. The university did not properly ensure that all required verifiable information was correct before disbursing financial aid.

OMB Circular A-133 Compliance Supplement, Part 5, SFA, Section III, Part 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. The auditors have questioned costs totaling \$26,405.

The auditors recommended that management of the university adhere to established procedures to ensure that all verification information is obtained and verified before disbursing financial aid. Management outlined a plan of corrective action (B-100).

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

EXECUTIVE DEPARTMENT

**F-06-HHS-EXEC-1- Inadequate Controls Over the Temporary
 Assistance for Needy Families Program**

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	<u>\$2,200</u>

The Governor's Office of Community Programs does not have adequate control procedures over the Temporary Assistance for Needy Families (TANF) program (CFDA 93.558) to ensure that requests for reimbursements are accurate and in compliance with program requirements before submitting those requests to the DSS for payment to the schools. The MOU between DSS Office of Family Support and the Governor's Office of Community Programs states that compliant schools will be reimbursed a minimum of \$425 and a maximum of \$575 per month per student depending on classroom staff qualifications provided the student attends 74% of all classes for the month.

In a test of 40 requests for reimbursement, we noted the following:

- Three (7.5%) included overpayments totaling \$2,200 for students who did not meet the minimum required days of attendance. These are considered questioned costs.
- One (2.5%) included an underpayment of \$1,650, by incorrectly excluding a student who met the minimum required days of attendance.

The Governor's Office of Community Programs has not placed sufficient emphasis on the review of requests for reimbursements to ensure that the reimbursements are made correctly and in compliance with program requirements. Failure to properly review requests for reimbursement before submitting to DSS for payment increases the risk that fraud and/or errors could occur and not be detected and subjects the Governor's Office of Community Programs to noncompliance with the MOU.

Management should establish procedures to ensure that all requests for reimbursement are reviewed for accuracy before submitting to DSS for payment. Management partially concurred with the finding and outlined a plan of corrective action (B-16).

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

HEALTH AND HOSPITALS, DEPARTMENT OF

**F-06-HHS-DHH-1- Duplicate Claims Paid to
 Case Management Providers**

Questioned
Costs
\$20,699

Medicaid Cluster:

93.778 - Medical Assistance Program

Support coordination (case management) services providers billed the Medical Assistance Program (CFDA 93.778) during calendar year 2005 for services that were not in accordance with the policies and procedures established by the Department of Health and Hospitals (DHH). Case management services are provided to eligible recipients to assist them in gaining access to the full range of needed services including medical, social, educational, and other support services. Regulations and requirements for the delivery of services and payment of claims for case management services are established through administrative rules and policy manuals developed by DHH. DHH case management policy states that the reimbursement rate is a monthly rate that is associated with intake, ongoing assessment, planning, building/ implementing supports, monitoring support strategies, and transition closure. Duplicate claims (same recipient, same or different provider, on the same date of service) will be denied. All claims will be billed after services have been rendered with date of service being the last day of the month that services were rendered. Documentation in the Case Management Information System (CMIS) must be current before billing for service.

During calendar year 2005, DHH paid approximately \$3.2 million to providers for infants and toddlers case management services to 4,181 recipients. Audit procedures determined that duplicate claims were submitted and paid for 166 recipients as follows:

- Forty instances were noted where duplicate claims were submitted by a different provider for the same recipient for the same month of service. Questioned costs were \$4,804, which included \$3,353 in federal financial participation (FFP).
- One hundred thirty-three instances were noted where duplicate claims were submitted by the same provider for the same recipient for the same month of service. Questioned costs were \$15,895, which included \$11,093 in FFP.

These conditions occurred because the providers failed to follow established policies for showing the date of services on claims, and use the CMIS. Questioned costs were \$20,699, which included \$14,446 of federal funds and \$6,253 of state matching funds.

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

DHH should establish, implement, and enforce adequate controls to ensure that only appropriate claims are paid to the providers of case management services in accordance with established policies. Management concurred with the finding and outlined a corrective action plan (B-18).

**F-06-HHS-DHH-2- Failure to Maintain Adequate
 Third-Party Liability Documentation**

Questioned Costs
\$0

Medicaid Cluster:
93.778 - Medical Assistance Program

DHH did not maintain adequate documentation to show that recipients had been informed that by accepting medical assistance, the assignment of third-party rights is automatic under state law. The Code of Federal Regulations [42 CFR 433.145(a)] requires that as a condition of eligibility, recipients must assign to the Medicaid agency his or her rights to medical support and to payment for medical care from any third party. Federal code 42 CFR 433.146(c) allows states to make the assignment of third-party rights to Medicaid automatic under state law, eliminating the need for individual assignment of these rights, provided that the recipient is informed of the terms and consequences of the state law. R.S. 46:153(E) provides automatic assignment under state law. The DHH *Medicaid Eligibility Manual* states that the recipient's signature on the application and renewal form acknowledges the automatic assignment of all third-party rights.

In a test of 60 case records, 23 records (38%) did not contain a signed application or renewal form that included the explanation of automatic assignment of third-party rights. Some of the applications and renewal forms were not available due to a change in how case records are maintained.

Applications containing the explanation of automatic assignment of third-party rights were not scanned into the case system when DHH converted from paper to electronic, and some case records were destroyed. Failure to include documentation, indicating that recipients have been informed that the assignment of third-party rights to Medicaid is required and automatic, results in noncompliance with federal and state regulations.

DHH should review all recipient case records to ensure that they contain evidence that recipients were informed of the automatic assignment of third-party rights. Management concurred with the finding and outlined corrective action (B-19).

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

**F-06-HHS-DHH-3- Improper Claims by Long Term Personal
 Care Service Providers**

Questioned
Costs
\$49,608

Medicaid Cluster:
93.778 - Medical Assistance Program

Providers of Long Term Personal Care Services (LT-PCS) billed the Medical Assistance Program (CFDA 93.778) for services that were not provided in accordance with policies and procedures established by DHH, Bureau of Health Services Financing (BHSF). DHH has established LT-PCS as an optional service under the Medicaid State Plan. DHH-BHSF policies and procedures require that a plan of care for each recipient be developed, approved, and followed by the LT-PCS providers. The plan of care specifies the units of service to be provided each week. Providers are to maintain time sheets and progress notes for all units of service provided.

We reviewed 168 claims, totaling \$104,070, paid to four providers during calendar year 2005. Errors were noted on 89 of the 168 claims tested (53%). The errors noted include the following:

- For 80 of 168 claims (48%), weekly units of service were not delivered according to the plan of care. In some instances, the units of service provided exceeded the weekly units specified in the plan of care by up to 127 units of service. In other instances, the units of service provided were less than the weekly units specified in the plan of care by up to 174 units of service.
- For 49 of 168 claims (29%), the provider did not maintain adequate documentation of the units of service provided. Some providers' time sheets and progress notes did not include matching times worked by employees; one provider's progress notes did not contain the times worked; and one provider used the same time sheets for both the LT-PCS and waiver services programs without distinguishing which units of services were for which program.
- For 41 of 168 claims (24%), providers billed for more units than worked. Providers were unable to provide time sheets to substantiate the units of service billed for the service dates on the claim.
- For two of 168 claims (1%), the provider billed units of service on days the recipient was hospitalized. LT-PCS services cannot be provided in a hospital, an institution for mental disease, a nursing facility, or an intermediate care facility for the mentally retarded.

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

These conditions occurred because LT-PCS providers failed to follow established BHSF policies and procedures for providing services according to the plan of care and adequately documenting those services. Questioned costs were \$49,608, including \$34,621 of federal funds and \$14,987 of state matching funds.

DHH management should establish, implement, and enforce adequate controls to ensure that only appropriate claims for LT-PCS services are paid to providers. Management concurred with the finding and outlined a corrective action plan (B-21).

**F-06-HHS-DHH-4- Improper Claims by Non-Emergency
 Transportation Service Providers**

Medicaid Cluster:
93.778 - Medical Assistance Program

**Questioned
 Costs**

\$22,488

Providers of Non-Emergency Transportation services billed the Medical Assistance Program (CFDA 93.778) for services that were not provided in accordance with policies and procedures established by DHH-BHSF. Non-Emergency Medical Transportation (NEMT) is defined as transportation provided for Medicaid recipients to and/or from a provider of Medicaid covered services. The NEMT Program's Provider Manual requires the following:

- Providers maintain copies of all Recipient Verification of Medical Transportation Forms (Form MT-3) as documentation of trips provided.
- Providers maintain copies of the Driver Identification Form (MT-8) for each driver and the form be completed when drivers are hired and annually thereafter for all current drivers.
- Providers maintain copies of the Vehicle Inspection Form (MT-9) for each vehicle used and the form be completed on each vehicle before the vehicle can be used and annually thereafter.
- Providers maintain a daily schedule of transports.

We reviewed 108 claims totaling \$25,492 paid to four providers during calendar year 2005. We noted that providers are allowed to bill for capitated (monthly) services at the beginning of the month before any services have been provided. This allows providers to be paid for services that may not be provided. Other errors noted for three providers representing 91 of the 108 claims (84%) tested included the following:

STATE OF LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs (Continued)

- For 34 of 91 claims (37%), the providers did not maintain adequate documentation of the trips provided. In particular, providers could not provide completed copies of MT-3's to substantiate all trips approved for capitated (monthly) rates.
- For 91 of 91 claims, the providers did not maintain a daily schedule of transports.
- For 91 of 91 claims, the providers did not maintain adequate documentation to support the driver's identification and vehicle certifications in their records.

One additional provider was no longer in business because of Hurricane Katrina. We were able to determine that three of 17 claims (18%) made by this provider were improper when we could not match claim services dates to any other claims paid for the recipient on the same day.

These conditions occurred because NEMT providers failed to follow established BHSF policies and procedures for providing services and adequately documenting those services. Questioned costs were \$22,488, which includes \$15,674 of federal funds and \$6,814 of state matching funds.

DHH management should enforce established controls to ensure that only appropriate claims for NEMT are paid to providers. Management concurred with the finding and outlined a corrective action plan (B-25).

F-06-HHS-DHH-5- Improper Claims by Waiver Services Providers**Medicaid Cluster:****93.778 - Medical Assistance Program**

Questioned
Costs
\$46,272

Providers of waiver services billed the Medical Assistance Program (CFDA 93.778) for services that were not in accordance with policies established by DHH. Waiver services are provided to eligible recipients under the New Opportunities Waiver and the Elderly and Disabled Adult Waiver. These services include individualized and family support, personal care attendant, household support, and personal supervision. 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 DHH.

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

We reviewed 485 claims, totaling \$348,471, filed by nine providers for 45 recipients during calendar year 2005. Errors were noted on 44 of the 485 claims tested (9.1%). The errors noted included the following:

- For 28 claims, the providers did not maintain time sheets and/or progress notes to support and describe the services provided and the units of service billed.
- For two claims, waiver services were billed when the recipient was hospitalized.
- For 16 claims, weekly hours of service were not delivered according to the plan of care approved by DHH. The plan of care specifies the units of service to be provided each week. The units of service provided were drastically less than the weekly units specified in the plan of care with no documentation in the recipient record explaining why the services were not provided.
- For 14 of 45 recipient records reviewed, the quarterly progress summary was not prepared.

These conditions occurred because the providers failed to follow established DHH policies and regulations for providing services according to the plan of care and adequately documenting those services. Questioned costs were \$46,272, including \$32,293 of federal funds and \$13,979 of state matching funds.

DHH 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-27).

**F-06-HHS-DHH-6- Inadequate Conversion to Electronic Case
 Records for Medicaid Eligibility**

	Questioned Costs
Medicaid Cluster:	\$0
93.778 - Medical Assistance Program	

During the conversion of Medicaid eligibility case records from a paper system to an electronic storage system, DHH failed to convert all needed documents. In addition, some paper eligibility case records were destroyed in violation of federal record retention regulations. Section S-200 of the *Medicaid Eligibility Manual* guides eligibility examiners to document all information required to make an eligibility decision or initiate a case change. The manual describes a properly documented case record as one that allows anyone who reviews the case record to make the same eligibility decision made by the agency representative. The required documentation may be forms designed to record specific information; original documents,

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

photocopies, or signed statements; or statements recorded in the case record. Federal regulations require that all records be maintained for a period of six years.

Our review of Medicaid recipient eligibility noted the following:

- Adequate documentation of the verification of all eligibility factors was not present in 25 of 60 (42%) eligibility case records reviewed.
- The paper case record had been purged and/or destroyed for 21 case records for which the electronic case record did not contain adequate documentation.

The examiners did not follow DHH's guidelines for converting paper records to electronic records. Since DHH case records do not contain all of the information needed to verify that the eligibility decisions made by the Medicaid eligibility examiners are correct, the department's decision on the eligibility of some recipients cannot be supported.

DHH should review all electronic case records to determine that all required information is present. Management concurred with the finding and outlined corrective action (B-31).

**F-06-HHS-DHH-7- Ineffective Medicaid Eligibility
 Quality Control System**

**Questioned
 Costs**

\$0

93.767 - State Children's Insurance Program

Medicaid Cluster:

93.778 - Medical Assistance Program

DHH did not operate its Medicaid Eligibility Quality Control (MEQC) system in accordance with the guidelines approved by the Centers for Medicare and Medicaid Services (CMS). States are required to operate a MEQC system that redetermines eligibility for individual sampled cases of beneficiary eligibility made by state Medicaid agencies or their designees in accordance with the requirements in 42 CFR 431.800 through 431.865. DHH is operating a MEQC pilot project approved by CMS that allows them to perform targeted or focused reviews. The pilot project requires DHH to perform 220 reviews per month.

The MEQC section did not perform any reviews for six months (November and December 2005; February, March, April, and June 2006). A test of 45 cases assigned for MEQC review in months where some reviews were performed disclosed that nine of the 45 cases (20%) were not reviewed. While hurricanes Katrina and Rita caused some disruption to the normal operation of the MEQC system, DHH did not obtain written approval from CMS to vary from the federal guidelines.

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

Failure to operate the MEQC system in accordance with the approved MEQC pilot project results in noncompliance with federal regulations and may allow incorrect eligibility determinations to go undetected. Therefore, payments may be made for recipients who are not Medicaid eligible.

DHH should ensure that reviews are performed in accordance with the approved pilot project for the MEQC system. Management concurred with the finding and outlined corrective action (B-33).

LABOR, DEPARTMENT OF

**F-06-HHS-LABR-7 - Inadequate Subrecipient Monitoring for the
 Temporary Assistance for Needy Families Program**

Award Year: 2006

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	\$0

For the second consecutive year, DOL has not performed adequate monitoring reviews of its subrecipients of the Strategies to Empower People (STEP) program, a sub-program of the TANF program (CFDA 93.558). In accordance with OMB Circular A-133 and the MOU between DOL and DSS, DOL is required to conduct annual on-site reviews of each 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.

Our tests of the 17 STEP program subrecipients disclosed that 16 subrecipients (94%) had not been monitored annually as follows:

- Eleven subrecipients' monitoring reviews (65%) were last conducted two years ago and had not begun as of October 1, 2006. Four of these subrecipients are located in Hurricane Katrina and Hurricane Rita affected areas.
- Five subrecipients' monitoring reviews (29%) were begun from 15 to 23 months after their prior reviews were completed.

In addition, our test of the working papers for the completed monitoring review disclosed that the department's STEP program subrecipient monitoring procedures do not include tests to ensure that the MOU's job readiness requirements concerning participant performance, core curriculum, physical resources, staffing, and workshop room size criteria are met.

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

Management has not ensured that its staff are adequately performing and documenting subrecipient reviews. Failure to adequately monitor STEP subrecipients results in the department's noncompliance with federal regulations and the MOU and increases the risk that funds may not be expended in accordance with program requirements.

DOL management should ensure that subrecipient monitoring procedures for the STEP program are done annually and include all applicable requirements of OMB Circular A-133 and the MOU between DOL and DSS. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-39).

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

**F-06-HHS-LCTCS-1 - Noncompliance With Temporary Assistance
for Needy Families Requirements**

Award Year: 2005

Award Number: G-0501LATANF

93.558 - Temporary Assistance for Needy Families

Questioned Costs
\$0

For the second consecutive year, the Louisiana Community and Technical College System (LCTCS) failed to submit required reports timely and did not adequately monitor subrecipients of the TANF (CFDA 93.558) STEP grant. The Monitoring Plan and the MOU between LCTCS and DSS require 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 2006 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.

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

Our audit of the TANF/STEP program for fiscal year 2006 disclosed the following:

- Only 14 of the 43 LTC campuses and community colleges (33%) that received TANF/STEP funds received a monitoring visit from July 2005 to June 2006.
- Of the required 12 monthly status reports for fiscal year 2006:
 - Three were submitted to DSS from one to nine days past the established due date, for an average of four days late.
 - Three lacked supporting documentation to determine the date of approval and submission to DSS.

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 Monitoring Plan and the MOU. 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.

Management of LCTCS should ensure that adequate monitoring of TANF funds is performed and 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-45).

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER
(NEW ORLEANS)

**F-06-HHS-LSUHSC-NO-1 - Inadequate Internal Controls Over Social
 Services Block Grant**

Award Year: 2006

	Questioned Costs
93.667 - Social Services Block Grant	\$31,190

The Louisiana State University Health Sciences Center at New Orleans (LSUHSC-NO) failed to maintain adequate internal controls over expenses charged to the Social Services Block Grant program (SSBG, CFDA 93.667). Good internal control requires that personnel submitting expenses should review program charges and supporting documentation before submitting to

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 Federal Award Findings and Questioned Costs (Continued)

the grantor to ensure that all expenses claimed are allowable for reimbursement. In addition, OMB Circular A-21 states that costs must be adequately documented.

In our tests of 24 employees charged to the SSBG program, we identified unallowable expenses charged to the grant for five employees totaling \$31,190, which are questioned costs. One employee received an overpayment of \$16,409 in salary because of paperwork errors and four employees had expenses totaling \$14,781 that were charged to the grant while also being charged to another sponsored agreement. Failure to ensure that all billed expenses are allowable subjects LSUHSC-NO to loss of funding, noncompliance with program requirements, and could result in disallowed costs.

Management should establish procedures for an adequate review of expenses and ensure that all program charges are allowable for reimbursement. Management concurred with the finding and recommendation and provided a corrective action plan (B-47).

SOCIAL SERVICES, DEPARTMENT OF

**F-06-HHS-DSS-5 - Child Care Cluster: Destroyed Records and
 Noncompliance With Program Requirements**

Award Year: 2004, 2005, 2006

	Questioned Costs
<u>CCDF Cluster:</u>	<u>\$12,359</u>
93.575 - Child Care and Development Block Grant	
93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund	

DSS had records destroyed in six of its offices because of damage caused by hurricanes Katrina and Rita resulting in the inability to obtain sufficient documentation to support the Child Care Cluster compliance requirements relating to allowable activities, allowable cost, and eligibility. In addition, for the second consecutive year, 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. *Government Auditing Standards* issued by the Comptroller General of the United States require that auditors obtain sufficient, competent, and relevant evidence to provide a reasonable basis for findings and conclusions. 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.

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Federal Award Findings and Questioned Costs (Continued)

For nine of 45 payments (20%) selected for allowable activities/cost testing, supporting documentation was reported as being destroyed because of hurricane damage. In addition, seven of the 30 client cases (23.3%) selected for eligibility testing were reported as destroyed because of hurricane damage. Overall, the estimated number of destroyed active and closed child care cases was 7,231, which is 21.6% of the statewide total. The amount of child care cluster payments in which the department would not be able to provide supporting documentation was estimated to be \$5.9 million, which represents 5.8% of the total state fiscal year 2006 Child Care Cluster expenditures of \$101,770,995.

Audit procedures performed, including a sample of available records, disclosed that for the second consecutive year DSS did not comply with certain federal and state requirements for administering the federal child care cluster as follows:

Allowable Cost

- For nine of 21 provider invoices (42.9%) tested, the invoices were not supported by attendance logs. Four providers did not provide any attendance logs. Two of these providers noted that they no longer have their records. The attendance logs submitted by the other five providers were incomplete and/or did not agree with the providers' invoice. 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. Questioned costs totaled \$12,119.
- For two of 36 transactions (5.6%) tested, the parish worker did not sign the provider invoice to indicate the invoice was approved for payment.
- A child care provider in St. Bernard Parish invoiced and was paid \$240 for services provided on September 1, 2005, when the day care was closed because of Hurricane Katrina. Questioned costs totaled \$240.

Although DSS established control procedures during the fiscal year, providers continue to violate the child care provider agreements by maintaining inaccurate or incomplete attendance records or no attendance records. Over 4,820 providers receive reimbursements totaling in excess of \$89,500,000. Considering the large exception rate for attendance logs, the risk exists that significant amounts may not be adequately supported. In addition, internal controls established for invoice approval were not followed. Failure to institute sufficient internal control increases the risk of provider error, fraud, and/or abuse.

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

DSS management should evaluate the department's disaster recovery plan to ensure that child care records and supporting documentation are properly safeguarded. DSS management also 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 payment approval. Management concurred with the finding and provided a corrective action plan (B-73).

**F-06-HHS-DSS-6 - Child Support Enforcement: Noncompliance
 With Program Requirements**

Award Year: 2006

	Questioned Costs
93.563 - Child Support Enforcement	\$403

DSS did not comply with certain federal program requirements in administering the Child Support Enforcement program (CFDA 93.563). 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 being processed for payment are supported by adequate documentation and adequately reviewed.

Audit procedures performed on the Child Support Enforcement program disclosed the following conditions:

- Three of 30 (10%) expenditure transactions tested had overpayments. One transaction involved an overpayment of \$873,000. DSS was not aware of the overpayment until the vendor notified the agency. DSS has been issued a refund. The other two transactions involved invoices that were not adequately supported and resulted in overpayments of \$403. Questioned costs totaled \$403 (\$298 federal and \$105 state).
- Four of 20 (20%) applicable medical support cases tested showed the agency did not verify that medical support was obtained as specified in the court order as required by 45 CFR 303.31(b)(7).
- Three of five (60%) applicable responding interstate cases tested showed the agency did not provide timely notice to the initiating state agency in advance of any formal hearings that may result in establishment or adjustment of an order as required by 45 CFR 303.7 (c)(8).

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 Federal Award Findings and Questioned Costs (Continued)

- One of five (20%) applicable responding interstate cases tested showed the agency did not notify the initiating state within 10 working days of receipt of new information on a case as required by 45 CFR 303.7(c)(9).

Since DSS does not require certain providers to submit supporting documents with their invoices, review procedures relating to those invoices are insufficient. In addition, DSS personnel involved in child support case processing are not following established policies and procedures to ensure compliance with federal regulations. Failure to institute sufficient internal control over program expenditures increases the risk of error, fraud, and/or abuse.

DSS personnel should follow established program requirements in administering the Child Support Enforcement program. DSS management should improve its control procedures to ensure reimbursement requests are accurate and supported. Management concurred with the finding and provided a corrective action plan (B-75).

F-06-HHS-DSS-7- Child Support Escrow Fund Not Reconciled

Award Year: 2006

	Questioned Costs
93.563 - Child Support Enforcement	\$0

For the seventh 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 both accurate and reliable. Although departmental and contract personnel have made progress on developing a reconciliation process for the Title IV-D Escrow Fund, DSS management does not know when the reconciliation process will be completed.

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, 2006, total collections and disbursements of the escrow fund were approximately \$309.9 million (\$25.8 million per month) and \$305 million (\$25.4 million per month), respectively. The balance in the account at June 30, 2006, is approximately \$7.9 million.

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 Federal Award Findings and Questioned Costs (Continued)

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 may 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.

DSS management 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-77).

**F-06-HHS-DSS-8 - Control Weaknesses Over the LaCarte
 Purchasing Card Program**

Award Year: 2005/2006

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	\$950
93.658 - Foster Care - Title IV-E	900
State Funds	780
	<u>\$2,630</u>

DSS did not follow state and departmental control procedures relating to the LaCarte Purchasing Card Program. The State of Louisiana, Division of Administration's Louisiana LaCarte Purchasing Card Policy assigns agencies with various responsibilities in relation to the administration of the purchasing card and the department has established DSS Policy 1-19, LaCarte Procurement Card Program, to provide detailed control procedures. R.S. 44:36 states that all persons and public bodies having custody or control of any public record shall preserve and maintain these records for a period of at least three years from the date on which the public record was made. Permanent records are to be maintained indefinitely.

A test of 41 LaCarte purchasing transactions made by DSS employees disclosed the following:

- DSS could not provide supporting documentation for four of 41 transactions (9.8%). One transaction's documentation was destroyed because of damage caused by Hurricane Katrina. Another transaction's documentation was destroyed by an employee who discarded records dated before December 2005. Documentation for two transactions could not be located.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs (Continued)

- Six of 37 transactions (16.2%) did not have sufficient documentation to verify the purchases were reasonable and for official state business. Two transactions did not have proper receipts; three transactions were for gift cards with no verification that the gift cards were received by or used for foster care children; and one transaction did not have a foster parent or foster child signature to verify it was received by the child.
- Two of 37 transactions (5.4%) were for purchases over \$1,000 and were made before Hurricane Katrina's landfall in Louisiana. According to the Division of Administration policy, approvals to spend over the limit of \$1,000 must be approved in writing by the Office of State Purchasing. No approvals for spending over the limit were provided.
- Two of 37 purchase logs (5.4%) were not reconciled to the bank statement and provided to the state office in a timely manner. One purchase log was not dated when reconciled while the other purchase log was submitted 10 months late.

Although the Division of Administration and DSS have established control procedures over the LaCarte Purchasing Card Program, certain departmental personnel are choosing not to follow these controls. Failure to adhere to control procedures increases the risk that errors and/or fraud could occur and remain undetected. In addition, since certain expenditures made with the LaCarte card are funded by federal programs, the department may be susceptible to disallowed cost. Because of the exceptions noted above, questioned costs totaled \$2,630 with \$950 federally funded and charged to the TANF program (CFDA 93.558), \$900 charged to Foster Care - Title IV-E (CFDA 93.658) (\$628 federal and \$272 state), and \$780 of state funds.

DSS management should ensure employees and supervisors comply with state and departmental control procedures relating to the LaCarte Purchasing Card Program. Management concurred with the finding and provided a corrective action plan (B-78).

**F-06-HHS-DSS-9 - Foster Care - Title IV-E: Noncompliance With
Program Requirements**

Award Year: 2005, 2006

93.658 - Foster Care - Title IV-E

Questioned Costs
\$307,079

For the second consecutive year, the DSS 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)

R.S. 46:1408 states the department shall issue a Class A license to a facility or agency upon establishment of the fact that minimum requirements for a license as established by the department in the Administrative Code are met and other state and local laws and regulations have been met.

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

- Eight of the 15 clients (53.3%) tested residing in child-care institutions were placed in institutions that were not fully licensed or were fully licensed despite not meeting the minimum standards. The federal Administration for Children and Families policy manual states that a child-care institution becomes eligible for Title IV-E funding when it comes into full compliance with the state's licensing requirements. The DSS Office of the Secretary, Bureau of Licensing is responsible for issuing Class A licenses to child-care facilities housing foster care children.
- Three of 15 clients (20%) tested were placed in child-care institutions that did not have documentation (criminal record clearances) to verify safety considerations had been addressed as required by 45 CFR 1356.30 (a) and (f) and Louisiana Administrative Code, Title 48, Chapter 79, Section 7911, D.3.
- Two of 40 clients (5%) tested were not eligible to receive Foster Care - Title IV-E funds. One client did not have a permanency hearing within 12 months of entering Foster Care as required by 45 CFR 1356.21(b)(2). The other client did not meet financial eligibility criteria as required by 42 USC 672(a).
- Eight of 40 Foster Care expenditures (20%) tested were not properly authorized. The expenditure authorization documentation was either missing or not properly approved.

DSS Office of Community Services personnel did not follow program regulations and existing procedures in the administration of the Foster Care - Title IV-E program. In addition, the department failed to follow departmental regulations in providing Class A licenses to facilities housing foster care children. Failure to follow adequate control procedures to ensure compliance with federal regulations may result in disallowed costs. As a result of the exceptions noted previously, questioned costs totaled \$307,079 (\$211,460 - federal funds and \$95,619 - state funds).

DSS management should require all employees to adhere to program regulations and established procedures in administering the Foster Care IV-E program. In addition, management should ensure all fully licensed child-care institutions meet minimum standards. Management concurred in part with the finding and provided corrective action plans on those issues where management concurred. Management did not concur that child-care institutions

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

need to be in full compliance with minimum standards to be fully licensed or to be eligible for Title IV-E funding. See management's response at B-84.

Additional Comment: A child-care institution becomes eligible for federal financial participation when it comes into full compliance with state licensing standards.

**F-06-HHS-DSS-10 - Temporary Assistance for Needy Families: Destroyed
 Records and Noncompliance With Program Requirements**

Award Year: 2005/2006

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	\$80,175

DSS Office of Family Support (OFS) had records destroyed in six of its offices because of damage caused by hurricanes Katrina and Rita resulting in the inability to obtain sufficient documentation to support the TANF program compliance requirements relating to allowable costs, eligibility, and special tests and provisions. In addition, 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 Family Independence Temporary Assistance Program (FITAP), STEP, Kinship Care Subsidy Program (KCSP), and TANF Initiatives. *Government Auditing Standards* issued by the Comptroller General of the United States require that auditors obtain sufficient, competent, and relevant evidence to provide a reasonable basis for findings and conclusions. OMB Circulars A-87 and A-122 state that costs must be adequately documented, necessary, and reasonable to be allowable under federal awards. R.S. 44:36 states that all persons and public bodies having custody or control of any public record shall preserve and maintain these records for a period of at least three years from the date on which the public record was made. Permanent records are to be maintained indefinitely.

On April 7, 2006, DSS received concurrence from the U.S. Department of Health and Human Services to destroy hurricane-damaged case records relating to TANF. In addition, on April 18, 2006, the Secretary of State's office approved the department's requests for authority to dispose of the records.

Eight of the 30 client cases (26.7%) selected to test eligibility and special tests and provisions - child support non-cooperation were reported as destroyed because of hurricane damage. In addition, two of nine client cases (22.2%), which were applicable to the special tests and provisions compliance requirements relating to the penalty for refusal to work and adult custodial parent of child under six when child care not available, were destroyed because of hurricane damage. Overall, the estimated number of destroyed active and closed FITAP and KCSP cases was 4,582, which is 25.3% of the statewide total. The amount of TANF funded

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

expenditures for which the department would not be able to provide adequate supporting documentation was estimated to be \$7,778,482, which represents 6.5% of the total state fiscal year 2006 TANF expenditures of \$120,276,340.

Audit procedures performed, including a sample of available records, disclosed the following:

Allowable Costs

- For the second consecutive year, expenditures were not made for allowable costs/activities or were not adequately supported to determine that the expenditures were properly, accurately, and reasonably charged to the TANF program. In a review of 29 contract payments, 17 exceptions (58.6%) were noted. Questioned costs totaled \$78,863.
- For the second consecutive year, expenditures for the Developmental and Socialization Activities Program TANF Initiative administered by DSS Office of Community Support (OCS) were not made in accordance with the terms of the MOU between OCS and OFS. In a review of seven transactions, two exceptions (28.6%) were noted. Questioned costs totaled \$572.
- The DSS Fraud and Recovery Unit identified one employee who applied for and received KCSP benefits for \$740 by inaccurately reporting her household composition and income. Questioned costs totaled \$740.

Reporting

- In 12 of 15 client cases (80%) reviewed, required data items on the ACF-199 TANF Data Report, which provides information on each client's household, were either blank or inaccurate. Federal regulations 45 CFR 265.7 requires each state to submit a complete and accurate TANF Data Report quarterly.

Departmental personnel did not follow program regulations and existing procedures in the administration of the TANF program. Failure to ensure compliance with federal and state regulations can result in ineligible and inaccurate payments to clients and vendors and subjects the state to federal penalties. As a result of the exceptions noted previously, questioned costs totaled \$80,175.

DSS management should evaluate the department's disaster recovery plan to ensure that TANF records and supporting documentation are properly safeguarded. DSS management also should require all employees to adhere to program regulations and established procedures in administering the TANF program. Management concurred with the majority of the finding and provided corrective action plans (B-87).

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 Federal Award Findings and Questioned Costs (Continued)

SUMMARY OF FINDINGS
FROM OTHER EXTERNAL AUDITORS
FOR THE YEAR ENDED JUNE 30, 2006

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, 2006, and have issued their report thereon dated April 11, 2007. The following finding was presented in their report.

F-06-HHS-SUBR-4 - Scholarship for Disadvantaged Students (SDS)

Award Year: June 30, 2006

Student Financial Assistance Cluster:

93.925 - Scholarships for Health Professions Students From Disadvantaged Backgrounds

**Questioned
Costs**

\$5,398

During the audit of the Scholarships for Health Professions from Disadvantaged Backgrounds (CFDA 93.925), the auditors noted that four students out of 10 tested were awarded and received an SDS scholarship without having the financial need to receive the entire amount disbursed. The students were disbursed \$16,767 but were eligible to only receive \$11,369.

OMB Circular A-133 Compliance Supplement, Part 5, Section E - Eligibility, stipulates that scholarships will be awarded by schools to any full-time student who is from a disadvantaged background, has a financial need for a scholarship, and is enrolled (or accepted for enrollment) in a program leading to a degree in a health profession or nursing.

The university inadvertently disbursed scholarships to students who were not eligible to receive the entire amount. The auditors questioned costs totaling \$5,398.

The auditors recommended that management of the university follow established procedures which require student eligibility to be determined before the disbursement of funds. Management provided a corrective action plan (B-93).

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 Federal Award Findings and Questioned Costs (Continued)

U.S. DEPARTMENT OF HOMELAND SECURITY

LABOR, DEPARTMENT OF

F-06-DHS-LABR-8 - Disaster Unemployment Assistance Payments

Award Year: 2006

	Questioned Costs
97.034 - Disaster Unemployment Assistance	\$1,294,650

During the fiscal year ended June 30, 2006, DOL made benefit payments under the Disaster Unemployment Assistance (DUA) program (CFDA 97.034) to individuals who may not have been eligible under the requirements of the program. The DUA program provides assistance to individuals whose employment or self-employment has been lost or interrupted as a direct result of a major disaster and who are otherwise ineligible for regular unemployment insurance (UI).

The Code of Federal Regulations (20 CFR 625.4) establishes DUA eligibility requirements and requires that before an individual can be determined eligible for DUA, it must be established and documented that the individual is not eligible for regular UI benefits under any state or federal law. If a reliable record of the claimant's employment, self-employment, or wages is not available, 20 CFR 625.9 allows the use of a state-created affidavit to document the claimant's eligibility. In addition, R.S. 23:1600 requires DOL to verify the claimant's wage records and reasons for job loss with the individual's employer. However, as a result of hurricanes Katrina and Rita, the governor issued Executive Orders KBB 05-34, KBB 05-46, and KBB 05-76 suspending the requirements of R.S. 23:1600 from August 29 through November 20, 2005.

For fiscal year 2006, DOL paid DUA benefits totaling \$321,854,330 to 173,185 claimants. Our test of 40 DUA claimants disclosed the following:

- Fourteen claimants' records (35%) did not include sufficient verification of employment, self-employment, wages or affidavits in lieu of wage verification, as required by 20 CFR 625.4 and allowed by 20 CFR 625.9.
- Five claimants' wage records (13%) indicate that their jobs were not lost because of hurricanes and were, in fact, still employed.

We consider the payments to these 19 individuals of \$42,410 to be questioned costs.

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

In addition, we identified payments totaling \$1,252,240 to 1,543 claimants who received both UI and DUA in a single benefit week, which we consider questioned costs. These payments occurred because DOL set up the claimants initially as DUA claims but later determined that the individuals were eligible for UI. Status changes for these claimants were not correctly entered into the payment system, and the DUA benefits were not canceled resulting in the duplicate benefit payments.

The temporary suspension of R.S. 23:1600, which required DOL to verify claimants' wage records, and DOL's failure to consistently obtain the required documentation to establish eligibility for DUA benefits increase the risk that improper payments, fraud, and/or questioned costs could occur and not be detected timely. Based on the results of our tests described previously, we have identified total questioned costs of \$1,294,650.

DOL management should identify claimants for whom documentation of DUA eligibility is not on file and determine if those individuals were actually eligible for the benefits they received. In addition, DOL should recover the DUA payments from those claimants determined to be ineligible and should consider legal action in those instances in which fraud has been identified. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-36).

Additional Comment: Management stated that based on conversations with us, ". . . that overpayments not recovered as a result of our collections efforts are not considered questioned costs that will impact future dollars relative to the administration of the UI program." However, the federal government determines whether questioned costs will be disallowed and/or whether questioned costs will impact future dollars in the UI program.

**MILITARY AFFAIRS, DEPARTMENT OF (GOVERNOR'S OFFICE OF
 HOMELAND SECURITY AND EMERGENCY PREPAREDNESS)**

**F-06-DHS-MIL/GOHSEP-1 - Noncompliance With Procurement and
 Suspension and Debarment Requirements**

Award Year: 2006

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

Questioned Costs
\$264,912

The state Department of Military Affairs (SMD), in conjunction with the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP), failed to comply with the

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

Federal Award Findings and Questioned Costs (Continued)

procurement and suspension and debarment requirements for the Disaster Grants - Public Assistance program (CFDA 97.036). GOHSEP did not maintain documentation of proper, approved purchase orders or contracts with required bids for some transactions that occurred between January 20, 2006, and May 10, 2006, resulting in questioned costs totaling \$264,912. In addition, neither SMD nor GOHSEP developed and implemented procedures to verify that vendors were not suspended or debarred before entering into transactions with those vendors.

In accordance with the Code of Federal Regulation Title 44, Part 13, Section 36, Subpart (b), grantees and subgrantees should use their own procurement procedures that reflect applicable state and local laws and regulations, provided that the procurements conform to applicable federal law and the standards identified. In accordance with the Small Purchases Executive Order KBB 2004-30, purchases exceeding \$500 (or \$1,000 for LaCarte Procurement Card purchases), but less than \$5,000, require price quotations to be solicited from three or more bona fide, qualified vendors. In accordance with State Purchasing Regulations Chapter 5, Section 501, purchases exceeding \$5,000 should be made by sending out written invitations for bids to at least five responsible bidders, while purchases with estimated cost exceeding \$25,000 should be advertised in accordance with Public Bid Law (Louisiana Revised Statute 1594). Furthermore, in accordance with Circular A-102 (Common Rule) Grants and Cooperative Agreements with State and Local Governments, Section 1, part (d), agencies should establish procedures for the effective use of the List of Parties Excluded from Federal Procurement or Nonprocurement programs (EPLS) to assure that they do not award assistance to listed vendors.

In our test of transactions included in the project worksheets for SMD and GOHSEP, we noted the following deficiencies:

- For five of 45 (11%) transactions tested, GOHSEP did not maintain required bid documentation, price quotations, or documentation of approved purchase orders or contracts.
- For two of 45 (4%) transactions tested, GOHSEP executed proper approved purchase orders or contracts but did not maintain required bid documentation or price quotations.
- Neither GOHSEP nor SMD developed and implemented procedures to check vendors against the EPLS.

Failure to comply with federal and state regulations by not maintaining proper bid documentation, approved purchase orders, or approved contracts increases the risk that the state may have spent federal funds without proper authorization or documentation. Failure to check vendors against the EPLS increases the risk that the state could contract with suspended or disbarred vendors. Both conditions result in noncompliance with state and federal regulations.

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

SMD and GOHSEP management should implement controls to ensure that purchases are supported by proper, approved contracts and purchase orders, executed only after obtaining proper bids, to ensure compliance with state and federal regulations. In addition, management should develop and implement controls to ensure that vendor names are checked against the EPLS before procurement. Management of both SMD and GOHSEP concurred in part and outlined corrective action (B-53).

F-06-DHS-MIL/GOHSEP-2 - Noncompliance With Reporting Requirements

Award Year: 2006

	Questioned Costs
97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	\$0

SMD, in conjunction with the GOHSEP, as the grantee of the Public Assistance Grant (CFDA 97.036), did not submit required quarterly Performance/Progress reports to the Federal Emergency Management Agency (FEMA), and as sub-grantees did not submit some of the Quarterly Project Listing (P.4) reports into the Louisiana Public Assistance (LAPA) system.

In accordance with Exhibit C, Section 14.c (Disaster Grant Agreement Articles) of the FEMA-State Agreement, the grantee must submit performance/progress reports in compliance with each program identified under the FEMA-State Agreement to the FEMA Regional Office within 30 days after the end of the first federal quarter following the initial grant award. In addition, in accordance with the Military/GOHSEP Disaster Recovery Manual Part II, Section E, each applicant is required to provide either an unsigned copy of each P.4 Report indicating the current status toward completion of each project or in cases when all projects have been completed and all bills paid, a final P.4 Report is to be submitted.

In our test of required reporting, we determined the following:

- For all four federal fiscal quarters, Military/GOHSEP did not submit the required Performance/Progress report to FEMA. While GOHSEP employees contend an extension was granted by FEMA, no documentation was provided to us by either the state or FEMA Region VI.
- As a sub-grantee, GOHSEP did not submit required P.4 quarterly reports for quarters one and two for hurricanes Katrina and/or Rita.

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

Failure to properly submit quarterly P.4 reports in LAPA increases the risk that the state will not be able to properly report to FEMA. Failure to submit the Performance/Progress report to FEMA is a violation of the FEMA-State Agreement and a weakness in the state's oversight and reporting responsibilities, thereby increasing the risk of adverse consequences to the state.

Management should implement procedures to ensure that the proper quarterly reports are filed and should contact the federal grantor agency to determine the action to be taken on past reports not submitted. GOHSEP and SMD management concurred with the finding and outlined corrective action (B-58).

PUBLIC HEALTH, OFFICE OF

F-06-DHS-OPH-1 - Insufficient Documentation of Program Expenditures

Award Year: 2006

	Questioned Costs
97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	\$38,533

The Office of Public Health (OPH) did not comply with certain federal and state requirements for administering the Public Assistance Program (CFDA 97.036). OMB Circular A-133, Subpart C, Section 300(b), requires states to establish internal control over federally funded programs to provide assurance that the state is managing federal awards in compliance with grant provisions. OMB Circular A-87 requires that costs must be documented, reasonable, and necessary for the proper and efficient performance and administration of the program to be allowable. Proper administration would include controls for ensuring that expenditures are supported by adequate documentation.

In a test of 16 overtime and premium pay records for the Public Assistance Program, the following 13 exceptions were noted:

- Three of the 16 employees' time sheets (19%) had incomplete supporting documentation because the time sheets were not approved by the supervisor.
- One of the employee's time sheet (6%) showed that he earned more overtime than he was paid.
- Nine of the employees' time sheets (56%) showed that the employees were paid more overtime than they earned.

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

OPH did not establish and implement policies to effectively capture overtime and premium pay for emergency situations that occurred after Hurricane Katrina. Time sheet data were transferred from time sheets to spreadsheets and not reviewed by other parties causing errors not to be detected in a timely manner. Failure to institute sufficient internal control over the administration of the Public Assistance Program increases the risk of errors, fraud, and/or abuse and results in noncompliance with federal program regulations. These errors resulted in questioned costs of \$38,533 for the Public Assistance Program.

OPH should improve its internal control over the administration of the Public Assistance Program to ensure that expenditures are supported by accurate supporting documentation to comply with federal and state requirements. Management concurred in part with the finding and recommendation (B-62).

F-06-DHS-OPH-2 - Lack of Internal Control Over Movable Property

Award Year: 2006

	Questioned Costs
97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	\$0

OPH failed to maintain adequate internal control over movable property acquired, in part, with funds of the federal Public Assistance Program (CFDA 97.036) and did not comply with the federal program compliance requirements and Louisiana law. Good internal control requires that accurate financial records are maintained and adequate control procedures are in place to ensure that movable property is properly safeguarded against loss arising from unauthorized use or theft. Federal program compliance requirements for equipment management state, in part, that "a State shall use, manage, and dispose of equipment acquired under a Federal grant in accordance with State laws and procedures." State property control regulations, as defined in R.S. 39:323-325 and in the Louisiana Administrative Code 34:VII.307, require all acquisitions of qualified property to be tagged and pertinent inventory information forwarded to LPAA within 60 days of receipt of the property, and that a complete physical inventory of movable property be taken annually. In addition, R.S. 24:523 states, "An agency head of an auditee who has actual knowledge of any misappropriation of public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation."

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

During the examination of OPH's movable property, valued at \$34,434,162, the following deficiencies were noted:

- A total of 314 acquisitions totaling \$2,235,412 were not tagged and added to the inventory system until more than 60 days after receipt of the property. As of September 18, 2006, items totaling \$1,632,328 acquired on September 3, 2005, were not tagged.
- Emergency response equipment totaling \$1,491,253 was missing or stolen and was not reported in writing to the legislative auditor and district attorney. Adequate supporting documentation was not provided to determine which of three different amounts provided for the equipment items purchased is accurate.
- A total of 72 items totaling \$416,084 were not properly classified and recorded with the correct purchase order numbers matching the financial records of ISIS and Protégé.
- OPH's Certification of Annual Property Inventory reported a total of \$417,017 in unlocated property for fiscal years ended June 30, 2003, through June 30, 2006, including \$218,342 of computers and computer-related equipment.

Management asserts that the items were not tagged timely because items were delivered directly to requesting departments and the property manager was not notified timely. Most of the items of movable property reported missing/stolen were not reported to the appropriate level of OPH's management by responsible employees until months after the responsible employees said that the event occurred.

Failure to enforce existing policies and procedures subjects OPH's movable property to increased risk of loss arising from unauthorized use or theft and to noncompliance with federal grant requirements. Because of the untimely notification to OPH's management of stolen or missing property, investigation and recovery efforts are diminished and management is in noncompliance with R.S. 24:523. Furthermore, because of the nature of services provided by OPH, the risk exists that sensitive information could be improperly recovered from the missing computers and/or computer-related equipment.

OPH's management should strengthen its internal controls over movable property to accurately tag, record, and safeguard its movable property and to ensure compliance with state and federal laws and regulations. Management should submit the proper BF-11 documents to remove the movable property destroyed by the hurricane from its inventory. Management generally concurred with the finding and recommendation and outlined a plan of corrective action (B-63).

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

OTHER REPORTS

U.S. DEPARTMENT OF AGRICULTURE

SOCIAL SERVICES, DEPARTMENT OF

Disaster Food Stamp Program

On May 16, 2007, a report was issued on DSS by the Louisiana Legislative Auditor's Compliance Division as mentioned on page 36. The report included findings related to the Disaster Food Stamp Program (DFSP), which is administered under the Food Stamp Cluster (CFDA 10.551, 10.561), a major federal program for fiscal year ended June 30, 2006. The report presented the following findings:

- Benefits Issued to Ineligible DSS Employees
- OFS (Office of Family Support) Did Not Follow Program Controls
- Excess Disaster Benefits Issued
- Disaster Benefits Issued to Regular Food Stamp Recipients

The report, including recommendations and management's full responses, can be accessed on the Office of Legislative Auditor's Web site at:

[http://app1.lla.state.la.us/PublicReports.nsf/6AC899EC955EA9B8862572DC0054D6D9/\\$FILE/0001065.pdf](http://app1.lla.state.la.us/PublicReports.nsf/6AC899EC955EA9B8862572DC0054D6D9/$FILE/0001065.pdf).

U.S. DEPARTMENT OF LABOR

LABOR, DEPARTMENT OF

Unemployment Insurance Program

On May 23, 2007, a report was issued on DOL by the Louisiana Legislative Auditor's Compliance Division. The purpose of the audit was to assess the extent to which state and local government employees not separated from service may have received Unemployment Insurance (UI, CFDA 17.225) benefits improperly in the months immediately following Hurricane Katrina. The report presented analyses of UI benefits paid to employees of state departments, the City of New Orleans, the Jefferson Parish Government, and the Orleans Parish School Board. UI is a major federal program for fiscal year ended June 30, 2006.

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

The report, including recommendations and management's full responses, can be accessed on the Office of Legislative Auditor's Web site at:

[http://app1.lla.state.la.us/PublicReports.nsf/9179FCF43A0B5392862572E50052A637/\\$FILE/000010F1.pdf](http://app1.lla.state.la.us/PublicReports.nsf/9179FCF43A0B5392862572E50052A637/$FILE/000010F1.pdf).

Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2006

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

Schedule of Expenditures of Federal Awards
and Notes to the Schedule of
Expenditures of Federal Awards
For the Year Ended June 30, 2006

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
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STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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/HIDTA	07.15PGCP501Z	\$21,129
Middle Louisiana	07.11PGCP508	19,034
Multiple Initiative	07.13PGCP501/I4PGCP501Z	172,528
Total Office of National Drug Control Policy		<u>212,691</u>
Total Executive Office of the President		<u>\$212,691</u>
U.S. DEPARTMENT OF AGRICULTURE		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards:</u>		
LSU Agricultural Center		<u>\$1,034,556</u>
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		2,191,216
LSU Agricultural Center		24,769
Department of Wildlife and Fisheries		<u>54,845</u>
Total Plant and Animal Disease, Pest Control, and Animal Care		<u>2,270,830</u>
Forestry Incentives Program	10.064	
<u>Through: National Network of Forest Practitioners</u>		
Southern University and A&M College (Baton Rouge)		<u>6,880</u>
Tree Assistance Program	10.082	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>706</u>
Market News	10.153	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>3,000</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, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Marketing Agreements and Orders	10.155	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		\$2,000
Inspection Grading and Standardization	10.162	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		4,624
Market Protection and Promotion	10.163	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		49,684
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards:</u>		
LSU Agricultural Center		21,124
<u>Through: Mississippi State University</u>		
Southern Regional Aquaculture Center (#2004-38500-14387)		
LSU Agricultural Center		5,235
<u>Through: Oceanic Institute</u>		
Nicholls State University		110,041
<u>Through: University of Florida</u>		
LSU Agricultural Center		3,000
Total Grants for Agricultural Research, Special Research Grants		139,400
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		11,000
Sustainable Agriculture Research and Education	10.215	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		46
<u>Through: University of Georgia (#RE675-110/8920087)</u>		
Southern University and A&M College (Baton Rouge)		9,744
Total Sustainable Agriculture Research and Education		9,790

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$756,508
<u>Through: South Carolina State University</u>		
<u>(#04-443621-FCS-SU-LA)</u>		
Southern University and A&M College (Baton Rouge)		2,762
Total 1890 Institution Capacity Building Grants		759,270
Higher Education Challenge Grants	10.217	
<u>Direct Awards:</u>		
LSU in Shreveport		18,640
Biotechnology Risk Assessment Research	10.219	
<u>Through: Alabama A&M University (#00 521009616)</u>		
Southern University and A&M College (Baton Rouge)		(17,252)
Fund for Rural America - Research, Education, and Extension Activities	10.224	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		37,613
Integrated Programs	10.303	
<u>Through: North Carolina State University</u>		
LSU Agricultural Center		636
<u>Through: Texas A&M University - Texas</u>		
<u>Cooperative Extension (#2004-51130-03114)</u>		
LSU Agricultural Center		101,995
<u>Through: University of Southern California</u>		
<u>(#2003-51110-02122)</u>		
LSU Agricultural Center		1,543
Total Integrated Programs		104,174
Homeland Security - Agricultural	10.304	
<u>Through: Purdue University (#2002-30001-12100)</u>		
LSU Agricultural Center		18,129
<u>Through: Purdue University (#2004-37620-14644)</u>		
LSU Agricultural Center		37,497
<u>Through: Purdue University (#2005-37620-15609)</u>		
LSU Agricultural Center		45,407
<u>Through: University of Florida (#2002-3001-12082)</u>		
LSU Agricultural Center		62,710
Total Homeland Security - Agricultural		163,743

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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)		\$89,321
Rural Community Development Initiative	10.446	
<u>Direct Awards:</u>		
Executive Department		9,120
Crop Insurance	10.450	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		3,027
Disaster Reserve Assistance	10.452	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		27,950
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		2,158,016
Cooperative Extension Service	10.500	
<u>Direct Awards:</u>		
LSU Agricultural Center		6,710,981
LSU A&M College (Baton Rouge)		273,620
Southern University and A&M College (Baton Rouge)		1,080,718
<u>Through: Fort Valley State University (#200152101114)</u>		
Southern University and A&M College (Baton Rouge)		84,291
<u>Through: Kansas State University</u>		
LSU Agricultural Center		12,588
<u>Through: National 4-H Council</u>		
LSU Agricultural Center		(202)
<u>Through: National 4-H Council (#2002-45201-01528AMD2)</u>		
LSU Agricultural Center		16,192
<u>Through: North Carolina State University (#00-ESAG-1-0913)</u>		
LSU Agricultural Center		(851)
<u>Through: Texas A&M University - Texas</u>		
<u>Cooperative Extension (#2004-49200-03126)</u>		
LSU Agricultural Center		297

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Cooperative Extension Service (Cont.)	10.500	
Through: Texas A&M University - Texas		
<u>Cooperative Extension (#2001-49200-01238)</u>		
LSU Agricultural Center		\$21,221
Through: Texas A&M University - Texas		
<u>Cooperative Extension (#2002-45201-01528)</u>		
LSU Agricultural Center		196
Through: Texas A&M University - Texas		
<u>Cooperative Extension</u>		
LSU Agricultural Center		34,430
Through: University of Georgia (#2004-47001-01844)		
LSU Agricultural Center		690
Through: University of Georgia (#2003-47001-01583)		
LSU Agricultural Center		574
Through: University of Georgia (#RE 675-110/8920087)		
Southern University and A&M College (Baton Rouge)		4,169
Total Cooperative Extension Service		8,238,914
Food Donation	10.550	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		21,046,862
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	
<u>Direct Awards:</u>		
Office of Public Health		81,864,452
Child and Adult Care Food Program	10.558	
<u>Direct Awards:</u>		
Department of Education		47,457,011
State Administrative Expenses for Child Nutrition	10.560	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		416,594
Department of Education		3,156,378
Total State Administrative Expenses for Child Nutrition		3,572,972
Commodity Supplemental Food Program	10.565	
<u>Direct Awards:</u>		
Office of Public Health		13,739,162

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Nutrition Services Incentive	10.570	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>\$9,058</u>
WIC Farmers' Market Nutrition Program	10.572	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>5,371</u>
Team Nutrition Grants	10.574	
<u>Direct Awards:</u>		
Department of Education		<u>151,799</u>
Senior Farmers Market Nutrition Program	10.576	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>266,704</u>
Food for Education	10.608	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>10,506</u>
Forestry Research	10.652	
<u>Direct Awards:</u>		
Grambling State University		3,532
LSU Agricultural Center		<u>5,000</u>
Total Forestry Research		<u>8,532</u>
Forest Lands Enhancement Program	10.663	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>197,597</u>
Cooperative Forestry Assistance	10.664	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		1,719,103
<u>Through: West Virginia University Research Corporation</u>		
<u>(#05-DG-11244225-310)</u>		
LSU Agricultural Center		<u>12,081</u>
Total Cooperative Forestry Assistance		<u>1,731,184</u>
Rural Development, Forestry, and Communities	10.672	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>97,912</u>

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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)		\$8,851
Urban and Community Forestry Program	10.675	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		33,697
Rural Business Enterprise Grants	10.769	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		78,163
University of Louisiana at Lafayette		112,586
University of Louisiana at Monroe		37,421
Total Rural Business Enterprise Grants		228,170
Soil and Water Conservation	10.902	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		497,100
LSU Agricultural Center		258,310
Southern University and A&M College (Baton Rouge)		5,770
Total Soil and Water Conservation		761,180
Agricultural Statistics Reports	10.950	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		26,200
Technical Agricultural Assistance	10.960	
<u>Direct Awards:</u>		
LSU Agricultural Center		651,675
Cochran Fellowship Program - International Training - Foreign Participant	10.962	
<u>Direct Awards:</u>		
LSU Agricultural Center		98,478
Biology and Control of the Formosan Subterranean Termite	10.58-6435-8-084	
<u>Direct Awards:</u>		
LSU Agricultural Center		(16)

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Classic Swine Fever Surveillance	10.58-6435-8-084	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$35,629
Cooperative Funds and Deposits	10.05-PA-11080600-010	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		1,500
Diagnostic Network	10.2002-30001-12085	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		78,283
To Edit/Review Web Content and Material of the New USDA/CSREES Web Site	10.90-CSA-LA1-122/P&PA-05-04	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,775
Federal Reimbursement	10.unknown	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		346,452
Food, Agriculture, Conservation, and Trade Act of 1990	10.60010-20250-010/90CSALA1-122	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,787
Forest Service Cooperative Agreement	10.01PA11080603010	
<u>Through: Kisatchie National Forest</u>		
Northwestern State University		3,496
Genetic Engineering Cotton for Enhanced Resistance to <i>Aspergillus Flavus</i>	10.58-6435-1-109	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		3,998
Indonesia Phase II - Beef/Cattle Industry	10.unknown	
<u>Direct Awards:</u>		
LSU Agricultural Center		39,543
Strengthening FAO's Emergency Response to Avian Influenza	10.58-3148-6-082	
<u>Direct Awards:</u>		
LSU Agricultural Center		16,016

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
WIC Breastfeeding Peer Counseling	10.6LA700523	
<u>Direct Awards:</u>		
Office of Public Health		\$2,746
<u>Child Nutrition Cluster:</u>		
School Breakfast Program	10.553	
<u>Direct Awards:</u>		
Department of Education		46,109,538
National School Lunch Program	10.555	
<u>Direct Awards:</u>		
Department of Education		152,559,325
Special Milk Program for Children	10.556	
<u>Direct Awards:</u>		
Department of Education		31,734
Summer Food Service Program for Children	10.559	
<u>Direct Awards:</u>		
Department of Education		8,296,721
Total Child Nutrition Cluster		206,997,318
<u>Emergency Food Assistance Cluster:</u>		
Emergency Food Assistance Program (Administrative Costs)	10.568	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		881,555
Emergency Food Assistance Program (Food Commodities)	10.569	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		5,656,558
Total Emergency Food Assistance Cluster		6,538,113
<u>Food Stamp Cluster:</u>		
Food Stamps	10.551	
<u>Direct Awards:</u>		
Louisiana Tech University		5,297
Department of Social Services		1,198,284,796
State Administrative Matching Grants for Food Stamp Program	10.561	
<u>Direct Awards:</u>		
Department of Social Services		48,782,260
Total Food Stamp Cluster		1,247,072,353

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u>		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$346,158
LSU A&M College (Baton Rouge)		40,887
Nicholls State University		24,576
Pennington Biomedical Research Center		716,257
<u>Through: Mississippi State University (#58-6402-4-065)</u>		
LSU Agricultural Center		2,921
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards:</u>		
LSU Agricultural Center		22,558
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,338,726
Louisiana Tech University		105,520
Pennington Biomedical Research Center		727,667
<u>Through: Auburn University</u>		
LSU Agricultural Center		103,512
<u>Through: Mississippi State University (#2004-38640-14341)</u>		
LSU Agricultural Center		39,320
<u>Through: Mississippi State University - Southern Regional</u>		
<u>Aquaculture Center</u>		
LSU Agricultural Center		8,221
<u>Through: Mississippi State University - Southern Regional</u>		
<u>Aquaculture Center (#2003-38500-12997)</u>		
LSU Agricultural Center		20,440
<u>Through: Mississippi State University - Southern Regional</u>		
<u>Aquaculture Center (#2004-38500-14387)</u>		
LSU Agricultural Center		8,636
<u>Through: Mississippi State University - SRAC</u>		
LSU A&M College (Baton Rouge)		34,188
<u>Through: Texas A&M University - Texas Agricultural</u>		
<u>Extension Station (#2003-38824-02015)</u>		
LSU Agricultural Center		212,727
<u>Through: University of Florida</u>		
LSU Agricultural Center		9,000

(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, 2006

	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 (Cont.)	10.200	
<u>Through: University of Georgia</u>		
LSU Agricultural Center		\$2,324
<u>Through: University of Georgia</u>		
LSU A&M College (Baton Rouge)		8,705
<u>Through: University of Georgia (#2002-38640-11764)</u>		
LSU Agricultural Center		441
<u>Through: University of Georgia (#2005-38640-15542)</u>		
LSU Agricultural Center		1,650
<u>Through: University of Georgia (#R0309-061/9820567)</u>		
Southeastern Louisiana University		10,351
Cooperative Forestry Research	10.202	
<u>Direct Awards:</u>		
Louisiana Tech University		150,564
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	
<u>Direct Awards:</u>		
LSU Agricultural Center		3,161,705
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		196
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards:</u>		
LSU Agricultural Center		113,552
LSU A&M College (Baton Rouge)		131,566
Louisiana Tech University		54,956
<u>Through: East Carolina University (#2002-35204-12218)</u>		
LSU Agricultural Center		24,207
<u>Through: Mississippi State University</u>		
LSU A&M College (Baton Rouge)		41,138
<u>Through: North Carolina State University (#2004-35212-14882)</u>		
LSU Agricultural Center		121,019
<u>Through: North Carolina State University (#2004-35212-14882)</u>		
LSU A&M College (Baton Rouge)		40,448

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Grants for Agricultural Research - Competitive	10.206	
Research Grants (Cont.)		
Through: <u>University of Arkansas</u>		
LSU Agricultural Center		\$3,053
Through: <u>University of Arkansas (#2004-35317-14867)</u>		
LSU Agricultural Center		87,327
Through: <u>University of Massachusetts - Amherst</u>		
LSU A&M College (Baton Rouge)		28,245
Animal Health and Disease Research	10.207	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		60,327
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		369,404
Higher Education Challenge Grants	10.217	
Through: <u>University of Arkansas (#2004-38411-14738)</u>		
LSU Agricultural Center		3,454
Fund for Rural America - Research, Education, and Extension Activities	10.224	
<u>Direct Awards:</u>		
Louisiana Tech University		39,450
Southern University and A&M College (Baton Rouge)		399
Agricultural and Rural Economic Research	10.250	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		1,632
Through: <u>Mississippi State University (#43-3AEM-5-80100)</u>		
LSU Agricultural Center		14,540
Through: <u>University of Southern Mississippi</u>		
LSU Health Sciences Center (New Orleans)		100
Initiative for Future Agriculture and Food Systems	10.302	
Through: <u>University of Arkansas</u>		
LSU Agricultural Center		4,293

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Integrated Programs	10.303	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$44,624
LSU A&M College (Baton Rouge)		42,244
<u>Through: North Carolina A&T State University</u>		
LSU Agricultural Center		1,482
<u>Through: North Carolina State University</u>		
LSU Agricultural Center		69,565
<u>Through: North Carolina State University</u>		
<u>(#2003-51120-02104)</u>		
LSU Agricultural Center		33,767
Partnership Agreements to Develop Non-Insurance	10.456	
Risk Management Tools for Producers (Farmers)		
<u>Through: University of Kentucky Research Foundation</u>		
<u>(#051E08310215)</u>		
LSU Agricultural Center		6,587
Forestry Research	10.652	
<u>Direct Awards:</u>		
LSU Agricultural Center		201,945
LSU A&M College (Baton Rouge)		23,862
Louisiana Tech University		13,004
Southern University and A&M College (Baton Rouge)		5,948
Cooperative Forestry Assistance	10.664	
<u>Direct Awards:</u>		
LSU Agricultural Center		28,310
Rural Business Opportunity Grants	10.773	
<u>Direct Awards:</u>		
Louisiana Tech University		10,496
Soil and Water Conservation	10.902	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,108
Southern University and A&M College (Baton Rouge)		(393)

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Scientific Cooperation and Research	10.961	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$7,319
3D Engineered Structural Fiberboard	10.RD.04-CR-11111124-095	
<u>Direct Awards:</u>		
LSU Agricultural Center		23,493
Abundance, Diversity, and Chemical Ecology of Allen Invasive Ambrosia Beetles	10.RD.SRS 04-CA-11330129-059	
<u>Direct Awards:</u>		
LSU Agricultural Center		18,612
Activated Carbons from Agricultural By-Products and Their Use in Drinking Water	10.RD.6435-41000-088-000	
<u>Direct Awards:</u>		
LSU Agricultural Center		672
Backtag Cement Evaluation	10.RD.43-6395-6-1479	
<u>Direct Awards:</u>		
LSU Agricultural Center		5,000
Beltwide Collection of Bollworm and Tobacco Budworm	10.RD.58-6402-1-130	
<u>Direct Awards:</u>		
LSU Agricultural Center		3,570
Biology and Control of the Formosan Subterranean Termite	10.RD.58-6435-8-084	
<u>Direct Awards:</u>		
LSU Agricultural Center		2,514
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		5,365
Derivatization of Gossypol for Value-Added Utilization	10.RD.58-6435-5-101	
<u>Direct Awards:</u>		
University of New Orleans		1,667

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Development of Lower Mississippi River System Grain Flow Indices	10.RD.12-25-A-4410	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$29,907
Grad Fellowship: Effects of Aversive Conditioning	10.RD.330555 080300-07	
<u>Through: Mississippi State University (#05-7400-0471-CA)</u>		
LSU Agricultural Center		3,947
Metabolic Kitchen	10.RD.US.AES 2001-102	
<u>Through: University of Arkansas (#00-52102-9635)</u>		
Pennington Biomedical Research Center		137,001
To Monitor Abundance and Distribution of Northern Bobwhite	10.RD.01CS-11080604-01D	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,046
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		69,541
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)		7,300
Nutria Attractant and Control Program	10.RD.43-82VU-5-1858	
<u>Direct Awards:</u>		
LSU Agricultural Center		7,200
Operation of UVB Monitoring Site	10.RD. unknown	
<u>Through: Colorado State University</u>		
LSU Agricultural Center		3,500
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		387

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Regional Multi-State Enterprise Budgets for Fruit and Vegetable Crops	10.89780/622098/RME-BW801423	
Through: <u>University of Tennessee (#2001-49200-01238)</u>		
LSU Agricultural Center		\$5,000
Soil and Water Research Unit - Utilities	10.RD.58-6401-2-0003/T664131010	
<u>Direct Awards:</u>		
LSU Agricultural Center		3,017
Sustainable Control of Gastrointestinal Nematodes	10.RD.RD309-061/9039947	
Through: <u>Fort Valley State University (#2005-38640-15542)</u>		
LSU A&M College (Baton Rouge)		39,125
A Systemic Study of the Synergistic Effects of Blueberry Photochemical	10.RD. unknown	
Through: <u>U.S. Highbush Blueberry Council</u>		
LSU Agricultural Center		12,500
Technical and Economic Feasibility of Producing Ethanol from Sugar in the United States	10.RD.58-0111-5-003	
<u>Direct Awards:</u>		
LSU Agricultural Center		28,242
Total Research and Development Cluster		9,134,834
<u>Schools and Roads Cluster:</u>		
Schools and Roads - Grants to States	10.665	
<u>Direct Awards:</u>		
Department of the Treasury		3,843,588
Total Schools and Roads Cluster		3,843,588
Total U.S. Department of Agriculture		\$1,661,209,794

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE		
Economic Development - Technical Assistance	11.303	
<u>Direct Awards:</u>		
University of New Orleans		\$82,084
Fishery Products Inspection and Certification	11.413	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		47,583
Sea Grant Support	11.417	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		58,563
Coastal Zone Management Administration Awards	11.419	
<u>Direct Awards:</u>		
Department of Natural Resources		4,979,370
<u>Through: University of New Hampshire (#05-935)</u>		
University of Louisiana at Lafayette		129,640
Total Coastal Zone Management Administration Awards		5,109,010
Financial Assistance for National Centers for Coastal Ocean Science	11.426	
<u>Through: Tulane University</u>		
Nicholls State University		13,254
Undersea Research	11.430	
<u>Through: University of Connecticut (#523894)</u>		
University of Louisiana at Lafayette		11,456
<u>Through: University of Maine (#UM-S596)</u>		
University of Louisiana at Lafayette		3,285
Total Undersea Research		14,741
Cooperative Fishery Statistics	11.434	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		761,699
Regional Fishery Management Councils	11.441	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		30,000

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Unallied Industry Projects	11.452	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		\$464,003
Unallied Management Projects	11.454	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		1,226,581
Special Oceanic and Atmospheric Projects	11.460	
<u>Through: University of Connecticut (#523369)</u>		
University of Louisiana at Lafayette		1,331
Habitat Conservation	11.463	
<u>Direct Awards:</u>		
Executive Department		157,028
Department of Natural Resources		3,698,888
Department of Wildlife and Fisheries		89,218
Total Habitat Conservation		3,945,134
Coastal Services Center	11.473	
<u>Direct Awards:</u>		
Department of Natural Resources		266,601
University of New Orleans		373,816
Total Coastal Services Center		640,417
Technology Opportunities Program	11.552	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,405
Measurement and Engineering Research and Standards	11.609	
<u>Direct Awards:</u>		
University of New Orleans		7,116
Manufacturing Extension Partnership	11.611	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		861

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Coastal Community Resiliency - PHASE II: Post-Disaster Resilience Case Studies <u>Direct Awards:</u> University of New Orleans	11.FC133C06SE5909	\$24,976
Department of Commerce - Program Income <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.unknown	6,350
Implementation and Testing of Dairy Waste Treatments Through: <u>University of New Orleans Research and Technology Foundation (#NA16FZ2719)</u> LSU Agricultural Center	11.58512-S9	12,680
Intergovernmental Personnel Act for Ehab Meselhe <u>Direct Awards:</u> University of Louisiana at Lafayette	11.50WCP4003	10,887
Intergovernmental Personnel Act for Nicole Vollmer <u>Direct Awards:</u> University of Louisiana at Lafayette	11.CBLAM56P00	21,780
Intergovernmental Personnel Act for Scott France <u>Direct Awards:</u> University of Louisiana at Lafayette	11.28L4SOMPFB	43,767
Manufacturing Extension Partnership <u>Direct Awards:</u> University of Louisiana at Lafayette	11.70NANB5H1156	588,870
Molecular DNA Analysis of Coral Specimens <u>Direct Awards:</u> University of Louisiana at Lafayette	11.HC133F0SSE0012	9,998
National Marine Fisheries Services <u>Direct Awards:</u> McNeese State University	11.40GE133F04SE1475	5,379

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
National Marine Fisheries Service - Characterization of Fisheries Operating in State Waters of Louisiana <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.unknown	\$30,000
National Marine Fisheries Service - Cooperative Enforcement Agreement <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.unknown	3,000,000
Operations of the Southern Regional Climate Center <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.EA133E-02-CN-0028	512,337
Oyster Vibrio Vulnificus Education Program <u>Through: Gulf and South Atlantic Fisheries Foundation, Inc.</u> <u>(#NA03NMF4270393-96)</u> LSU Agricultural Center	11.96-01-45360/0	18,008
<u>Public Works and Economic Development Cluster:</u> Economic Adjustment Assistance <u>Direct Awards:</u> Department of Economic Development Southern University and A&M College (Baton Rouge)	11.307	1,192,300 206,996
Total Public Works and Economic Development Cluster		1,399,296
<u>Research and Development Cluster:</u> Economic Development - Technical Assistance <u>Direct Awards:</u> Louisiana Tech University	11.303	116,898
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.400	503,925
Interjurisdictional Fisheries Act of 1986 <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.407	185,508

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
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	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)		\$2,212,292
<u>Through: University of Georgia (#NA04OAR4170033)</u>		
LSU A&M College (Baton Rouge)		52,762
Coastal Zone Management Administration Awards	11.419	
<u>Through: University of New Hampshire</u>		
LSU A&M College (Baton Rouge)		46,913
<u>Through: University of New Hampshire (#NA17OZ2507)</u>		
LSU A&M College (Baton Rouge)		(115)
Financial Assistance for National Centers for Coastal Ocean Science	11.426	
<u>Through: University of Southern Mississippi</u> <u>(#NA04NOS4260203)</u>		
LSU A&M College (Baton Rouge)		76,920
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	
<u>Direct Awards:</u>		
LSU Agricultural Center		(2,948)
<u>Through: Gulf and South Atlantic Fisheries Foundation Inc.</u> <u>(#NA17FD2367 #84)</u>		
LSU A&M College (Baton Rouge)		5,588
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	11.432	
<u>Through: Desert Research Institute - University System</u> <u>of Nevada (#NA17RJ1222)</u>		
LSU A&M College (Baton Rouge)		(2)
Marine Fisheries Initiative	11.433	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		77,515
Cooperative Fishery Statistics	11.434	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		67,851

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Southeast Area Monitoring and Assessment Program	11.435	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		\$123,378
Marine Mammal Data Program	11.439	
<u>Through: Institute for Marine Mammal Studies, Inc.</u>		
LSU A&M College (Baton Rouge)		7,838
Unallied Management Projects	11.454	
<u>Through: Gulf and South Atlantic Fisheries Foundation, Inc.</u>		
(#NA16FM2817 #85)		
LSU A&M College (Baton Rouge)		31,745
Special Oceanic and Atmospheric Projects	11.460	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		27,378
<u>Through: Harvard Public</u>		
Louisiana Universities Marine Consortium		21,835
Habitat Conservation	11.463	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		574,496
University of New Orleans		958,192
<u>Through: University of New Orleans Research and</u>		
<u>Technology Foundation (#58534-S12/S11)</u>		
Southeastern Louisiana University		41,346
Coastal Services Center	11.473	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		86,573
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		883,179
Louisiana Universities Marine Consortium		645,785
<u>Through: Texas A&M Research Foundation</u>		
(#NA03NOS4780039)		
LSU A&M College (Baton Rouge)		9,852

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Assessment of Chemical Hazards Associated With Oil	11.RD.50ABNC200041/TO #1	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$143,360
Data Gathering for the GSMFC Bottom Mapping Project	11.RD.NA05NMF433107	
<u>Through: Gulf States Marine Fisheries Commission</u>		
<u>(#Bottom mapping - 2002-2006)</u>		
University of New Orleans		11,372
Establishment of an Environmental and Infrastructure	11.RD.NA16FZ2719	
Information Clearinghouse Phase I		
<u>Through: UNO Research and Technology Foundation</u>		
<u>(#58534-S2)</u>		
University of New Orleans		8,995
Hurricane Katrina Response	11.RD.50ABNC200041/TO#15	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		30,559
Impact of Sugarcane Production Management Strategic on	11.RD.58512-S8	
Water Quality for LPB		
<u>Through: University of New Orleans Research and</u>		
<u>Technology Foundation (#NA16FZ2719)</u>		
LSU Agricultural Center		27,360
Implementation and Testing of Dairy Waste Treatments	11.RD.58512-S9	
<u>Through: University of New Orleans Research and</u>		
<u>Technology Foundation (#NA16FZ2719)</u>		
LSU Agricultural Center		10,565
IPA for Daniel Laurent	11.RD.19612	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		77,257
Lake Hydrodynamics and Stormwater Impacts on	11.RD.NA16FZ2719	
Recreational Activities on the South Shore of LP		
<u>Through: UNO Research and Technology Foundation</u>		
<u>(#58534-S9)</u>		
University of New Orleans		4,739

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Rita Modification Funding to NOAA-HRMD Contract	11.RD.50ABNC200041	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$3,269
Support for the 8th Annual International Conference on Artificial Reefs and Related Artificial Habitats	11.RD.DG133F05SE3129	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		5,000
The SURA Coastal Ocean Observation and Prediction Program (SCOOP)	11.RD.SURA- 2005-208/210	
<u>Through: Southeastern Universities' Research Association</u> <u>(#NA04NOS4730254/NA05NOS4730254)</u>		
LSU A&M College (Baton Rouge)		79,680
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)		18,693
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		678
Utilization of Treated Municipal Effluent for Coastal Wetland Habitat Restoration in Louisiana	11.RD.30318	
<u>Through: Coalition to Restore Coastal Louisiana</u>		
LSU A&M College (Baton Rouge)		26,975
Total Research and Development Cluster		7,203,206
Total U.S. Department of Commerce		\$25,291,316

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE		
Procurement Technical Assistance for Business Firms	12.002	
<u>Direct Awards:</u>		
Executive Department		\$161,834
University of Louisiana at Lafayette		253,567
Total Procurement Technical Assistance for Business Firms		415,401
Emergency Operations Flood Response and Post Flood Response	12.103	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		35,621
Planning Assistance to States	12.110	
<u>Direct Awards:</u>		
Executive Department		19,708
Payments to States in Lieu of Real Estate Taxes	12.112	
<u>Direct Awards:</u>		
Department of the Treasury		193,769
Collaborative Research and Development	12.114	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		130,550
Basic and Applied Scientific Research	12.300	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		682,649
<u>Through: North Carolina A&T State University</u>		
LSU A&M College (Baton Rouge)		11,545
<u>Through: Science Applications International Corporation</u>		
(<u>#DACW43-00-0-0515</u>)		
Southern University and A&M College (Baton Rouge)		82,232
<u>Through: Tetra Tech, Inc. (#1000698)</u>		
Southern University and A&M College (Baton Rouge)		249,367
Total Basic and Applied Scientific Research		1,025,793

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Military Construction, National Guard	12.400	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		\$388,552
National Guard Military Operations and Maintenance (O&M) Projects	12.401	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		17,609,482
National Guard Civilian Youth Opportunities	12.404	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		8,126,145
Basic Scientific Research	12.431	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		40,300
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		46,665
<u>Through: Michael Baker, Jr., Inc. (#Federal Programs 2005-1)</u>		
Southern University and A&M College (Baton Rouge)		2,703
<u>Through: Naval Research (PO 909752)</u>		
Southern University and A&M College (Baton Rouge)		15,672
<u>Through: Shaw Group (#IDIQ-102014)</u>		
Southern University and A&M College (Baton Rouge)		184,031
Total Basic, Applied, and Advanced Research in Science and Engineering		249,071
Air Force Defense Research Sciences Program	12.800	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		29,288
<u>Through: U.S. Air Force (#SU050002C1)</u>		
Southern University and A&M College (Baton Rouge)		181,658
Total Air Force Defense Research Sciences Program		210,946

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Mathematical Sciences Grants Program	12.901	
Through: The Shaw Group (#PO 29744 OP)		
Southern University and A&M College (Baton Rouge)		\$390,821
Through: Tetra Tech, Inc. (#IV-0002-GCMP-04-0016)		
Southern University and A&M College (Baton Rouge)		12,367
Total Mathematical Sciences Grants Program		403,188
Developing Tools to Support Environmental Monitoring	12.unknown	
Direct Awards:		
University of Louisiana at Lafayette		32,000
The Effects of Habitat Fragmentation on Genetic Viability	12.WP12HZ-01-P-0116	
Direct Awards:		
University of Louisiana at Lafayette		2,822
Evaluation of Electroactive Polymers	12.W912HZ-06-P-0073	
Direct Awards:		
Louisiana Tech University		20,485
Food Service - Minden	12.unknown	
Direct Awards:		
Department of Military Affairs (GOHSEP)		38,353
HBCU/MI/HIS	12.FA8650-05-D-1912202029118	
Through: Clarkson Aerospace - Airforce (#202029118)		
Grambling State University		158,122
High Performance Hurricane Modeling Using a 72-node Beowulf Cluster	12.W9112P8-04-P-0097	
Direct Awards:		
University of New Orleans		15,000
Hydrology and Hydraulic Modeling for Three Streams in Lafayette Parish	12.W912P-05-P-0096	
Direct Awards:		
University of Louisiana at Lafayette		12,644
Investigate Factors Influencing the Long-Term Genetic Viability	12.W912HZ-05-P-0093	
Direct Awards:		
University of Louisiana at Lafayette		50,145

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Joint Readiness Training Center <u>Direct Awards:</u> Department of Military Affairs (GOHSEP)	12.MIPR6AOPSNN016	\$269,459
Louisiana Junior Science and Humanities Symposium 2004, 2005, 2006 <u>Through: Academy of Applied Science</u> <u>(#W911NF-04-1-0001)</u> LSU A&M College (Baton Rouge)	12.19950/12.18741	11,124
Louisiana Operation Military Kids (OMK) <u>Through: Auburn University (#NAFBA1-04-D-0044)</u> LSU Agricultural Center	12.05-ACES-539120-LSUAG	24,177
Provide GIS for NWRC <u>Direct Awards:</u> University of Louisiana at Lafayette	12.unknown	25,000
Purchase of Anthropometric Data Sets from the National Crash Survival Data Bank <u>Direct Awards:</u> University of New Orleans	12.N00204-05-P-A035/S056	15,833
Rear Training Detachment <u>Direct Awards:</u> Department of Military Affairs (GOHSEP)	12.MIPR6AUAL5H005	2,027
Restructuring Complex Program Fragments into Smaller Cohesive Units <u>Direct Awards:</u> University of Louisiana at Lafayette	12.MDA904-96-C0301	401
Schools and Roads/Sale of Timber <u>Direct Awards:</u> Department of the Treasury	12.10 USC 2665	309,820
U.S. Air Force Academy - Visiting Distinguished Professor <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.IPA: 508	139,820

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u>		
Collaborative Research and Development	12.114	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		\$99,538
Basic and Applied Scientific Research	12.300	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		77,789
LSU Health Sciences Center (New Orleans)		124,956
Louisiana Universities Marine Consortium		127,741
Southern University and A&M College (Baton Rouge)		193,727
University of New Orleans		109,962
<u>Through: North Carolina Agricultural and Technical State</u>		
<u>University (#N00014-04-1-0369)</u>		
University of New Orleans		46,849
<u>Through: University of Connecticut (#N00014-04-1-0079)</u>		
University of New Orleans		7,321
<u>Through: University of Florida (#N00014-06-1-0229)</u>		
LSU A&M College (Baton Rouge)		11,103
<u>Through: Woods Hole Oceanographic Institution</u>		
LSU A&M College (Baton Rouge)		6,720
Military Medical Research and Development	12.420	
<u>Direct Awards:</u>		
LSU Agricultural Center		60,157
LSU A&M College (Baton Rouge)		68,261
LSU Health Sciences Center (New Orleans)		116,443
LSH Health Sciences Center (Shreveport)		344,963
Louisiana Tech University		140,361
Pennington Biomedical Research Center		3,039,755
University of Louisiana at Monroe		26,968
<u>Through: University of North Carolina</u>		
LSU Health Sciences Center (New Orleans)		335,070

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Basic Scientific Research	12.431	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$36,237
Southern University and A&M College (Baton Rouge)		516,556
University of New Orleans		76,431
<u>Through: Pennsylvania State University</u>		
<u>(#2123-LTU-USA-0646)</u>		
Louisiana Tech University		46,149
<u>Through: University of Illinois at Urbana - Champaign</u>		
<u>(#W911NF-05-1-0397)</u>		
LSU A&M College (Baton Rouge)		166,164
<u>Through: University of Kentucky Research Foundation</u>		
<u>(#DAAD19-02-01-0198)</u>		
LSU A&M College (Baton Rouge)		(1,684)
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		54,754
<u>Through: Central Washington University</u>		
LSU A&M College (Baton Rouge)		21,097
Air Force Defense Research Sciences Program	12.800	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		562,648
Louisiana Tech University		17,734
Southern University and A&M College (Baton Rouge)		180,173
Mathematical Sciences Grants Program	12.901	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		60,771
Research and Technology Development	12.910	
<u>Direct Awards:</u>		
Louisiana Tech University		552,234
University of New Orleans		943,109
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		177,427

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Beamline Experiments	12.RD.SPP01-05	
<u>Through: North Dakota State University (#DMEA90-02-0218)</u>		
LSU A&M College (Baton Rouge)		\$49,099
Carbon-Composite Reinforced Superconducting Microfibers for Flight-Weight, High-Field Strength Magnets	12.RD.W9113M-04-1-0006	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		37,353
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		50,444
Correlating Cell Bioassays to Life Cycle Sensitivity Modeling	12.RD.W912HZ-05-P-0197	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		25,355
Damage in Materials Due to Impact Loading	12.RD.FA8601-04/05-P/9-0437/0453	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		15,000
A Dendrochronological Fire History of the Avon Park Air Force Range and Surrounding Central Florida	12.RD.W81XWH-04-2-0034-0001	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		45,336
Determination of Physical Traits from DNA	12.RD.N41756-03-C-4063	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		99,416
Develop, Coordinate, and Advance the Implementation of Water Management Units	12.RD.IPA-HALE	
<u>Direct Awards:</u>		
LSU Agricultural Center		(2,729)
Development of Magnetic Nanomaterials and Devices for Biological Applications	12.RD.HR0011-04-C-0068	
<u>Direct Awards:</u>		
University of New Orleans		1,941,295

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

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Schedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
E-Seal Phase I SBIR Consultation	12.RD.SBIR	
<u>Through: Shot, Inc. (#SBIR)</u>		
Louisiana Tech University		\$9,760
Epidemiological Survey of Human and Animal Brucellosis in the Republic of Uzbekistan	12.RD.BTL05-029	
<u>Through: U.S. Civilian Research and Development Foundation (#DTRA01-01-D-0011)</u>		
LSU Agricultural Center		13,372
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)		41,208
FIB Resistant Systems	12.RD.06S-0615	
<u>Through: Radiance Technologies (#FA8650-06-M-8062)</u>		
Louisiana Tech University		3,098
Fifth Congress of the International Society for Theoretical Chemical Physics	12.RD.W911NF-05-1-0236	
<u>Direct Awards:</u>		
University of New Orleans		9,800
Gulf Coast Region Maritime Technology Center	12.RD.N00014-98-2-0010	
<u>Direct Awards:</u>		
University of New Orleans		1,040,343
Interfering with DNA Damage Signals Radiosensitivity	12.RD.W81XWH05-1-0018	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		52,592
IPA Hale: Assessment and Management of the Atchafalaya Basin	12.RD.IPA/HALE	
<u>Direct Awards:</u>		
LSU Agricultural Center		96,246
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)		85,940

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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Low Profile MIM Sensors	12.RD.06S-0615	
Through: <u>Radiance Technologies (#FA8650-06-M-8066)</u>		
Louisiana Tech University		\$15,016
Low Temperature Naval Research Center	12.RD.N00014-05-1-0040	
Through: <u>Wayne State University (#WSU04076)</u>		
University of New Orleans		43,967
LYTIC - Peptide Conjugates for Treatment of Metastases	12.RD.DAMD17-03-1-0150	
Direct Awards:		
Pennington Biomedical Research Center		102,699
Military Health Behaviors - Promotion of Healthy Weight Management in Career Personnel	12.RD.DAMD17-03-2-0030	
Direct Awards:		
Pennington Biomedical Research Center		666,145
Military Nutrition Research	12.RD.W81XWH-05-2-0081	
Direct Awards:		
Pennington Biomedical Research Center		1,179,365
Modeling the Natural Distribution and Forecasting Disease Spread of Pathogens	12.RD.W81XWH-05-C-0088	
Direct Awards:		
LSU A&M College (Baton Rouge)		434,739
Modeling, Simulation, Visualization and Damage Characterization for Penetration into Concrete Target	12.RD.19825	
Through: <u>Virginia Tech - Tentative</u>		
LSU A&M College (Baton Rouge)		9,555
Multifunctional Materials for Naval Structures	12.RD.N000140510532	
Through: <u>Pittsburgh State University (#FY2005-2006 UNO)</u>		
University of New Orleans		196,242
Nanophase-Ordered Polythiophene/high-ZT Thermoelectric Composites	12.RD.N00015-05-M-0044	
Through: <u>Nanohmics, Inc.</u>		
University of New Orleans		2,395

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

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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Ocean and Coastal Modeling: Nonlinear Acoustic Propagation	12.RD.N000173-06-2-C901	
<u>Direct Awards:</u>		
University of New Orleans		\$58,519
Operational Effects Program Office (PMW-150) Intergovernmental Personnel Act Agreement (John Shea)	12.RD.FONR0004DF00A	
<u>Direct Awards:</u>		
University of New Orleans		153,669
Partial Support for the 65th Annual Physical Electronics Conference	12.RD.W911NF-05-1-0363/48706-PH-CF	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		3,000
RDX Degradation Program	12.RD.W912HZ-05-P-0145	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		15,380
SBIR - Ship Motion and Human Accommodation: Readiness and Performance (The SHARP Tool)	12.RD.N00178-03-C-1065	
<u>Through: Carlow International Inc. (#N00178-03-C-1065)</u>		
University of New Orleans		233,834
Sequences for the Identification of Human Populations	12.RD.N41756-00-C-0810	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		(296)
Study to Develop Human Performance in DD (X) Motions Testing: Task 2 and 3	12.RD.N00024-01-D-7017	
<u>Through: Computer Sciences Corporation (#S-1002099)</u>		
University of New Orleans		160,980
The SURA Coastal Ocean Observation and Prediction Program (SCOOP)	12.RD.SURA-2005/2006-208/210/308	
<u>Through: Southeastern Universities' Research Association</u> <u>(#N00014-05-1-0831)</u>		
LSU A&M College (Baton Rouge)		75,090
<u>Through: Southeastern Universities' Research Association</u> <u>(#N00014-04-1-0721)</u>		
LSU A&M College (Baton Rouge)		156,656

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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Statistical Consulting for Ecological Management <u>Through: Florida Three Rivers Resource Conservation and Development Council, Inc.</u> LSU A&M College (Baton Rouge)	12.RD.01-OMAHA-06	\$30,000
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	129,053
Urban Factors on Transportation Network Capacity <u>Through: Battelle Corporation</u> LSU A&M College (Baton Rouge)	12.RD.TCN 05022	21,194
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	112,583
Total Research and Development Cluster		15,760,197
Total U.S. Department of Defense		\$45,735,955
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Manufactured Home Construction and Safety Standards <u>Direct Awards:</u> Executive Department	14.171	\$69,243
Community Development Block Grants/State's Program <u>Direct Awards:</u> Executive Department	14.228	38,124,987
Emergency Shelter Grants Program <u>Direct Awards:</u> Department of Social Services	14.231	1,371,656

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Supportive Housing Program	14.235	
<u>Direct Awards:</u>		
Capital Area Human Services District		\$113,790
Mental Health Area A		365,162
Mental Health Area B		157,791
Southeastern Louisiana University		132,725
Total Supportive Housing Program		769,468
Historically Black Colleges and Universities Program	14.237	
<u>Direct Awards:</u>		
Southern University at New Orleans		44,368
Southern University at Shreveport-Bossier City		252,008
Total Historically Black Colleges and Universities Program		296,376
Housing Opportunities for Persons with AIDS	14.241	
<u>Direct Awards:</u>		
Office of Public Health		917,901
Opportunities for Youth - Youthbuild Program	14.243	
<u>Direct Awards:</u>		
Louisiana Technical College		580,226
Community Development Block Grants/Brownsfields Economic Development Initiative	14.246	
<u>Direct Awards:</u>		
Nicholls State University		102,265
Fair Housing Assistance Program - State and Local	14.401	
<u>Direct Awards:</u>		
Department of Justice		366,648
<u>Through: Advocacy Center</u>		
LSU Health Sciences Center (New Orleans)		15,534
Total Fair Housing Assistance Program - State and Local		382,182

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Community Outreach Partnership Center Program	14.511	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$170,600
Southern University at Shreveport-Bossier City		168,143
Total Community Outreach Partnership Center Program		338,743
Community Development Work-Study Program	14.512	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		22,688
Historically Black Colleges and Universities Program	14.520	
<u>Direct Awards:</u>		
Grambling State University		27,541
Southern University at Shreveport-Bossier City		1,491
Total Historically Black Colleges and Universities Program		29,032
<u>CDBG-Entitlement and (HUD-Administered)</u>		
<u>Small Cities Cluster:</u>		
Community Development Block Grants/Entitlement Grants	14.218	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		169,408
<u>Research and Development Cluster:</u>		
Early Doctoral Student Research Grants	14.517	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		357
EDI Special Projects Program	14.RD.B-01-SP-LA-0229	
<u>Direct Awards:</u>		
University of New Orleans		5,606
Total Research and Development Cluster		5,963
Total U.S. Department of Housing and Urban Development		\$43,180,138

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR		
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	
<u>Direct Awards:</u>		
Department of Natural Resources		\$177,609
Abandoned Mine Land Reclamation (AMLR) Program	15.252	
<u>Direct Awards:</u>		
Department of Natural Resources		80,808
Coastal Wetlands Planning, Protection and Restoration Act	15.614	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		171,385
Clean Vessel Act	15.616	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		91,349
Coastal Program	15.630	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		17,806
Landowner Incentive	15.633	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		2,406
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards:</u>		
McNeese State University		1,029
University of Louisiana at Lafayette		122,586
<u>Through: Tulane University</u>		
Nicholls State University		10,168
Total U.S. Geological Survey - Research and Data Collection		133,783
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		21,125

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
Historic Preservation Fund Grants-in-Aid	15.904	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		\$567,857
Outdoor Recreation - Acquisition, Development and Planning	15.916	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		691,226
National Center for Preservation Technology and Training	15.923	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		77,993
Historically Black Colleges and Universities Preservation Initiative	15.924	
<u>Direct Awards:</u>		
Grambling State University		54,288
Amphibian Research and Monitoring Initiative	15.DAPTF-Gibble	
<u>Through: The Declining Amphibian Populations Task Force</u>		
University of Louisiana at Monroe		30
An Annotated List of All Seaweeds in the Gulf of Mexico	15.unknown	
<u>Through: I.M. Systems Group (#IMSG-5010-ULL)</u>		
University of Louisiana at Lafayette		10,563
Characterization of Epiphytes and Drift Algae	15.0035CS0010	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		23,513
Contract with University of Louisiana in Corroboration for a Hydrodynamic . . .	15.401814M204	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		160,426
Cooperative Agreements with National Park Service		
<u>Direct Awards:</u>		
Northwestern State University	15.200001	6,817
Northwestern State University	15.1443CA000100002	369,904
Northwestern State University	15.H5720010226	113,262
Northwestern State University	15.H2210050410	92,744
Northwestern State University	15.2005-02	84,618
Total Cooperative Agreements with National Park Service		667,345

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
Information Transfer Meeting for the Gulf of Mexico Region	15.1435-01-00-CA-31060	
<u>Direct Awards:</u>		
University of New Orleans		\$50,918
Lease Office Space and Student Interns (National Park Service)	15.H5000 02 0430	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		8,307
Minerals Management Service, Information Transfer Meeting	15.1435-01-06-CA-39526	
<u>Direct Awards:</u>		
University of New Orleans		18,418
Tampa Bay Pilot Project	15.0035CS0012	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		28,425
U.S. Geological Survey - Fixed Price Contract	15.01CRC0023	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		72,732
Wetland Interns	15.99CRBA0001/99HQAG0178	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		189,348
<u>Fish and Wildlife Cluster:</u>		
Sport Fish Restoration	15.605	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		3,469,613
Wildlife Restoration	15.611	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		4,128,789
Total Fish and Wildlife Cluster		7,598,402

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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		\$34,733
Cooperative Endangered Species Conservation Fund	15.615	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		13,111
Wildlife Conservation and Restoration	15.625	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		41,595
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards:</u>		
University of New Orleans		12,323
State Wildlife Grants	15.634	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		455,357
Marine Turtle Conservation Fund	15.645	
<u>Direct Awards:</u>		
Southeastern Louisiana University		14,787
Assistance to State Water Resources Research Institutes	15.805	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		140,312
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards:</u>		
LSU Agricultural Center		534,989
LSU A&M College (Baton Rouge)		129,777
Southeastern Louisiana University		132,763
University of New Orleans		234,843
<u>Through: Texas A&M University (#02 HQAG0113)</u>		
University of New Orleans		7,739
<u>Through: University of Texas at Austin (#03HQGR0072)</u>		
LSU A&M College (Baton Rouge)		2,018

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$281
National Cooperative Geologic Mapping Program	15.810	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		58,639
Cooperative Research Units Program	15.812	
<u>Direct Awards:</u>		
LSU Agricultural Center		24,527
National Center for Preservation Technology and Training	15.923	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		16,811
Accounting for Economic Change in the Gulf of Mexico	15.RD.30951/#85252	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		50,998
An Analysis of the Socioeconomic Effects of OCS Activities on Ports	15.RD.30660/#19957	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		233
Assessing Trophic Linkage Between Platforms and Pelagic Fish	15.RD.30951/#73514	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		124,804
An Assessment of the Opportunities for Alternative Uses of the Hydrocarbon Infrastructure in the Gulf of Mexico	15.RD.32806/TO#39324	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		88
Backfill Dead-End Canals to Restore Marsh- Phase I- Wetland Restoration	15.RD.H 7530 00 0001	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		17,788

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Capital Investment Decision Making and Trends	15.RD.30951/#18178	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$12,833
A Collaborative Investigation of Baseline and Scenarion Information	15.RD.30951/#85248	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		48,338
The Continuing Repatriation of the Louisiana Black Bear	15.RD.1448-40181-02-G-078	
<u>Direct Awards:</u>		
LSU Agricultural Center		29,437
A Continuous Monitoring, Shallow Water Hydrodynamic and Meteorological Station	15.RD.1443CA532097010	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(3,119)
Deep Water Currents at 92 Degrees	15.RD.30951/#16807	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		59,451
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)		26,294
Determining Geographical Distribution	15.RD.32806/TO#36188	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		103,299
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		5,002
Digital Conversion and Selected Analysis	15.RD.32806/TO#36183	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		45,283

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
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)		\$15,908
Endangered Species Act of 1973	15.RD.FFB	
<u>Direct Awards:</u> Southeastern Louisiana University		10,183
Department of Wildlife and Fisheries		3,035
Environmental Investigation of the Long-Term Use of Ship Shoal Sand Resources	15.RD.1435-01-04-CA-35162	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		133,735
Environmental Justice: A Comparative Perspective	15.RD.30951/#72404	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		8,265
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)		58,430
Evaluate Habitat Factors/NRCS Wetland Reserve Program <u>Through: University of Arkansas at Pine Bluff</u>	15.RD.1448-40181-02-J-013	
LSU Agricultural Center		20,166
Evaluating and Collecting Acid Precipitation	15.RD.06/05HQA0031/0058	
<u>Direct Awards:</u> LSU Agricultural Center		3,100
Factors Affecting Petroleum Exploration and Development and Their Impacts on the Attractiveness and Prospectivity of the Gulf of Mexico Deepwater	15.RD.32806/TO#39305	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		4,954

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
The Fidelity of Red Snapper to Petroleum Platforms	15.RD.30951/#70414	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$37,534
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)		14,604
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)		26,763
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)		84,278
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)		5,781
Incorporation of Benthic Survey Data into OBIS	15.RD.32806/TO#36185	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		23,649
Inventory of Vascular Plants on Gulf Islands Nations	15.RD.J2115040014/H5000030400	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		76,675
IPA - Jenneke Visser	15.RD.DCN:3-LAIA-00950	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(45)
IPA - Vijay P. Singh	15.RD.50RA810005	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		35,621

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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)		\$2,317
Literature Review and Bibliography of the Environmental Impacts of Disinfection Byproducts Formed During the Offshore Regasification of Liquefied Natural Gas	15.RD.32806/TO#39264	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		9,820
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		137,556
The LSU Intra-University Colloquia on Cumulative Socioeconomic Side Effects	15.RD.30951/#74301	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		22,427
Management of the Coastal Marine Institute at LSU	15.RD.30951/#16800	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		28,242
Multicomponent and Multifrequency Seismic for Assessment of Fluid-Gas Expulsion Geology and Gas Hydrate Deposits: Gulf of Mexico: Hydrates	15.RD.1435-01-05-CA-39076	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		191,869
National Park Service	15.RD.AAV	
<u>Direct Awards:</u> Nicholls State University		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, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
New Remote Sensing Methodologies for the Surveillance of Ocean Features	15.RD.30951/#85247	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$49,816
New Wave Current Information System (WAVCIS) Ocean Observing Station on Ship Shoal	15.RD.32806/#39273	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		117,938
Observation of Deep Water Manifestation of Loop Current Rings	15.RD.30951/#16805	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		18,775
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)		5,865
Phase 2, Ethnographic Study of Fazendeville Community	15.RD.H5000030400/J7530030007	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		578
Platform Debris Fields - Extent and Composition	15.RD.30951/#72406	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		95,228
Platform Recruited Reef Fish Phase 1: Do Platforms Provide Habitat	15.RD.30951/#18181	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		58,209
Post Hurricane Assessment of OCS - Related Infrastructure and Communities in the Gulf of Mexico Region	15.RD.32806/39641	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		16,425

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Production Induced Seafloor Subsidence in Offshore	15.RD.32806/TO#36182	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$25,898
Profitability of Offshore Petroleum Ventures and Operations: Empirical Evidence	15.RD.30951/#18176	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		18
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		3,937
Ship Shoal: Sand, Shrimp, and Sea Trout	15.RD.32806/TO#35161	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		11,236
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)		61,927
Simultaneous Measurements of Atmospheric Visibility	15.RD.30951/#74533	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		112,433
Social Capital and Offshore Oil Development	15.RD.32806/TO#36798	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		86,649
Spatial Restructuring and Fiscal Impacts in the Wake of Disaster: The Case of the Oil and Gas Industry Following Hurricanes Katrina and Rita	15.RD.32806/TO#39640	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		18,273

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
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)		\$6,412
Value of North Shore Marshes in Improving Lake Water Quality	15.RD.58534-S10-C1	
<u>Through: Research and Technology Foundation of the</u> <u>University of New Orleans (#NA16FZ2719)</u>		
LSU A&M College (Baton Rouge)		60,000
Variability of Deep Water Mass Properties	15.RD.32806/TO#36189	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		114,665
Wave-Bottom Interaction and Bottom Boundary Dynamic	15.RD.30951/#85245	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		107,559
Total Research and Development Cluster		4,302,800
Total U.S. Department of the Interior		\$15,218,862
U.S. DEPARTMENT OF JUSTICE		
Asset Forfeiture	16.000	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$219,181
Juvenile Accountability Incentive Block Grants	16.523	
<u>Direct Awards:</u>		
Executive Department		1,642,163
Education and Training to End Violence Against and Abuse of Women with Disabilities	16.529	
<u>Direct Awards:</u>		
Executive Department		124,254

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	
<u>Direct Awards:</u>		
Executive Department		\$829,378
Missing Children's Assistance	16.543	
<u>Direct Awards:</u>		
Department of Justice		250,026
Title V - Delinquency Prevention Program	16.548	
<u>Direct Awards:</u>		
Executive Department		213,770
Part E - State Challenge Activities	16.549	
<u>Direct Awards:</u>		
Executive Department		93,377
State Justice Statistics Program for Statistical Analysis Centers	16.550	
<u>Direct Awards:</u>		
Executive Department		44,893
National Criminal History Improvement Program (NCHIP)	16.554	
<u>Direct Awards:</u>		
Executive Department		487,423
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	
<u>Direct Awards:</u>		
Executive Department		162,681
Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction	16.564	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		682,185
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		(5)

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Crime Victim Assistance	16.575	
<u>Direct Awards:</u>		
Executive Department		\$5,293,603
<u>Through: City of New Orleans</u>		
LSU Health Sciences Center (New Orleans)		8,033
Total Crime Victim Assistance		5,301,636
Crime Victim Compensation	16.576	
<u>Direct Awards:</u>		
Executive Department		598,447
Edward Byrne Memorial Formula Grant Program	16.579	
<u>Direct Awards:</u>		
Executive Department		5,886,395
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	
<u>Direct Awards:</u>		
Executive Department		6,134
Crime Victim Assistance/Discretionary Grants	16.582	
<u>Direct Awards:</u>		
Executive Department		6,918
Violent Offender Incarceration and Truth in Sentencing Incentive Grants	16.586	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		15,390,679
Violence Against Women Formula Grants	16.588	
<u>Direct Awards:</u>		
Executive Department		1,961,087
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	
<u>Direct Awards:</u>		
Executive Department		114,380

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Local Law Enforcement Block Grant Program	16.592	
<u>Direct Awards:</u>		
Executive Department		\$80,179
Residential Substance Abuse Treatment for State Prisoners	16.593	
<u>Direct Awards:</u>		
Executive Department		384,965
Corrections - Training and Staff Development	16.601	
<u>Direct Awards:</u>		
Louisiana Technical College		98,060
State Criminal Alien Assistance Program	16.606	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		106,834
Community Prosecution and Project Safe Neighborhoods	16.609	
<u>Direct Awards:</u>		
Executive Department		208,435
University of Louisiana at Lafayette		1,637
University of Louisiana at Monroe		18,080
Total Community Prosecution and Project Safe Neighborhoods		228,152
Public Safety Partnership and Community Policing Grants	16.710	
<u>Direct Awards:</u>		
Baton Rouge Community College		87,381
Executive Department		165,618
Northwestern State University		665,869
Southern University at Shreveport-Bossier City		17,289
Total Public Safety Partnership and Community Policing Grants		936,157
Enforcing Underage Drinking Laws Program	16.727	
<u>Direct Awards:</u>		
Department of Revenue		558,481

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		\$72,329
Edward Byrne Memorial Justice Assistance Grant Program	16.738	
<u>Direct Awards:</u>		
Executive Department		5,172,262
Forensic DNA Capacity Enhancement Program	16.741	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		232,212
Forensic Casework DNA Backlog Reduction Program	16.743	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		46,188
Developing Meaningful Performance Measures for Justice Information Technology Projects	16.2005-DD-BX-K042	
<u>Direct Awards:</u>		
University of New Orleans		75,407
Drug Enforcement Administration		
<u>Direct Awards:</u>		
<u>Department of Public Safety and Corrections - Public Safety Services:</u>		
Cannabis Eradication	16.2005-69	244,524
Drug Enforcement Administration	16.SE-LAW-103H	1,067
Lafayette Post of Duty Task Force	16.unknown	(63)
New Orleans Gang Task Force	16.unknown	(10)
New Orleans Task Force Group 1	16.unknown	2,904
New Orleans Task Force Group 10	16.unknown	5,752
Organized Crime Drug Enforcement Task Force	16.SE-LAM-030H/LAW-00-80/086/LAE-239(H)	1,843
Total Drug Enforcement Administration		256,017

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Federal Bureau of Investigation		
<u>Direct Awards:</u>		
<u>Department of Public Safety and Corrections -</u>		
<u>Public Safety Services:</u>		
Louisiana Joint Terrorism Task Force	16.unknown	(\$13)
Northwest Louisiana Violent Crime Task Force	16.unknown	(66)
Total Federal Bureau of Investigation		(79)
Federal Bureau of Investigation - Bombing Incident Reporting System and the Hostage/BA	16.6968	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		10,142,543
FY 2002 Domestic Preparedness Training and Technical Assistance	16.2002-GT-CX-K001	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(15,406)
FY 2003 Project Safe Neighborhoods	16.2003-GP-CX-0564	
<u>Direct Awards:</u>		
University of New Orleans		42,381
Hurricane Katrina Fraud Task Force (HKFTF)	16.20087	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		81,640
LEO - Operations and Maintenance FY 2006-Phase XII	16.6968/20010	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		8,250
LEO - Phase X Task Order 2004-001	16.6968/TO#2004-001	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		8,554,579
National Center for Missing and Exploited Children	16.15166	
<u>Through: National Center for Missing and Exploited Children</u>		
LSU A&M College (Baton Rouge)		(4,539)

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Project Safe Neighborhoods - Housing and Urban Development Demonstration Grants	16.2004-GP-CX-0583	
<u>Direct Awards:</u>		
University of New Orleans		\$68,966
U.S. Attorney - Anti-Terrorist Task Force	16.unknown	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		(132)
U.S. Marshall's Service	16.MS-88-L-0014	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		512,265
U.S. Marshall's Office - Operation Falcon	16.unknown	
<u>Direct Awards:</u>		
Department of Justice		394
<u>Research and Development Cluster:</u>		
Children's Justice Act Partnerships for Indian Communities	16.583	
<u>Through: Baylor College</u>		
LSU Health Sciences Center (New Orleans)		6,977
Estimating Minimum Postmortem	16.RD.2002-LT-BX-4001	
<u>Through: West Virginia University</u>		
LSU Health Sciences Center (New Orleans)		26,657
Total Research and Development Cluster		33,634
Total U.S. Department of Justice		\$61,686,741

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR		
Labor Force Statistics	17.002	
<u>Direct Awards:</u>		
Department of Labor		\$1,379,699
Labor Certification for Alien Workers	17.203	
<u>Direct Awards:</u>		
Department of Labor		41,606
Unemployment Insurance	17.225	
<u>Direct Awards:</u>		
Department of Labor		852,223,402
Senior Community Service Employment Program	17.235	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		1,409,942
<u>Through: The National Council on the Aging, Inc.</u>		
University of Louisiana at Monroe		577,957
Total Senior Community Service Employment Program		1,987,899
Trade Adjustment Assistance	17.245	
<u>Direct Awards:</u>		
Department of Labor		438,784
WIA Pilots, Demonstrations, and Research Projects	17.261	
<u>Direct Awards:</u>		
Department of Labor		137,400
L.E. Fletcher Technical Community College		283,341
Louisiana Community and Technical College System		198,888
Southern University at Shreveport-Bossier City		219,124
Total WIA Pilots, Demonstrations, and Research Projects		838,753
Incentive Grants-WIA Section 503	17.267	
<u>Direct Awards:</u>		
Executive Department		1,733,617
Temporary Labor Certification for Foreign Workers	17.273	
<u>Direct Awards:</u>		
Department of Labor		107,199

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
Consultation Agreements	17.504	
<u>Direct Awards:</u>		
Department of Labor		\$851,322
Mine Health and Safety Education and Training	17.602	
<u>Direct Awards:</u>		
Department of Natural Resources		67,186
<u>Employment Service Cluster:</u>		
Employment Service/Wagner-Peyser Funded Activities	17.207	
<u>Direct Awards:</u>		
Department of Labor		10,964,930
Disabled Veterans' Outreach Program (DVOP)	17.801	
<u>Direct Awards:</u>		
Department of Labor		889,141
Local Veterans' Employment Representative Program	17.804	
<u>Direct Awards:</u>		
Department of Labor		1,033,409
Total Employment Service Cluster		12,887,480
<u>WIA Cluster:</u>		
WIA Adult Program	17.258	
<u>Direct Awards:</u>		
Department of Labor		19,561,758
<u>Through: Workforce Investment Board Area 81</u>		
University of Louisiana at Monroe		146,740

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
<u>WIA Cluster: (Cont.)</u>		
WIA Youth Activities	17.259	
<u>Direct Awards:</u>		
Department of Labor		\$13,426,688
<u>Through: City of Shreveport</u>		
Bossier Parish Community College		35,678
<u>Through: The Coordinating and Development Center</u>		
Bossier Parish Community College		74,098
<u>Through: The Coordinating and Development Corporation</u>		
Louisiana Technical College		251,226
<u>Through: EBR Parish, BR Workforce Investment Board</u>		
LSU A&M College (Baton Rouge)		452,169
<u>Through: EBR Workforce Initiative Act</u>		
LSU A&M College (Baton Rouge)		10,365
<u>Through: Rapides Parish Police Jury</u>		
LSU at Alexandria		(216)
<u>Through: Tangipahoa Parish School System</u>		
LSU A&M College (Baton Rouge)		435,867
Louisiana Technical College		197,519
WIA Dislocated Workers	17.260	
<u>Direct Awards:</u>		
Department of Labor		51,554,344
Total WIA Cluster		86,146,236
Total U.S. Department of Labor		\$958,703,183
U.S. DEPARTMENT OF STATE		
2000 HISCUPP	19.ASDH-1340	
<u>Direct Awards:</u>		
Grambling State University		\$33,339
Antiterrorism Assistance Program	19.S-DSASD-92-CA-001	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		5,394,356
Antiterrorism Training Program	19.SDSASD92CA002	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		416,562

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Capstone Exercise - Sri Lanka	19.774 ATA #5395	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$30,398
Crisis Response Team		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Anti-Kidnapping Course - Bahamas	19.744 ATA #5184	303,607
Course - Kenya	19.739 ATA #3256	300,233
Training Course - Bahrain	19.755 ATA #5336	303,851
Training Course - Chad	19.747 ATA #5183	298,237
Training Course - KYRGYZ Republic	19.761 ATA #5337	307,695
Training Course - Niger	19.746 ATA #5114	299,859
Training Course - Sri Lanka	19.771 ATA #5925	310,061
Total Crisis Response Team		2,123,543
Critical Incident Management		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Brazil	19.778 ATA #2611	49,836
Bangladesh	19.764 ATA #5342	134,525
(FLYAWAY) Course - Ethiopia	19.760 ATA #5343	120,873
Niger	19.754 ATA #4158	65,230
Republic of Kyrgyz	19.756 ATA #1349	65,730
Tajikistan	19.738 ATA #5099	15,943
Tunisia	19.749 ATA #2671	59,908
Refresher Course - Sri Lanka	19.773 ATA #5395	14,893
Total Critical Incident Management		526,938
Explosive Incident Countermeasures Course		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Bahamas, Barbados, Trinidad, and Tobago	19.753 ATA #5364	312,212
Bahrain	19.768 ATA #5361	324,360
Macedonia	19.742 ATA #3250	320,346
Mauritius	19.757 ATA #5362	345,125
Total Explosive Incident Countermeasures Course		1,302,043

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Hostage Negotiations Course		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Bosnia	19.740 ATA #5234	\$43,524
Colombia	19.751 ATA #5380	39,691
Sri Lanka	19.772 ATA #3830	40,780
Total Hostage Negotiations Course		123,995
Module Topic Development	19.748 ATA #5267	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		184,443
Post Blast Investigation		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Course - Niger	19.759 ATA #5418	129,850
Macedonia	19.763 ATA #2993	128,724
Unnamed	19.734 ATA #5267	138,834
Total Post Blast Investigation		397,408
Preparation Conference and Program of Instruction	19.770 ATA #5540	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		77,240
Rural Border Operations Course		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Tajikistan	19.766 ATA #3018	399,232
Tanzania	19.730 ATA #5084	160,876
Total Rural Border Operations Course		560,108

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Senior Crisis Management Seminar		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Chad	19.765 ATA E5421	\$68,658
Indonesia	19.779 ATA #5420	68,624
Mali	19.745 ATA #5113	65,818
Nepal	19.767 ATA #3297	7,851
Niger	19.775 ATA #5422	68,658
Pakistan	19.750 ATA #5417	65,952
Saudi Arabia	19.762 ATA #5120	68,447
Senegal	19.752 ATA #5598	5,143
Sri Lanka	19.758 ATA #5459	68,447
Total Senior Crisis Management Seminar		487,598
Walk-Thru in Connection with CRT Re-write	19.769 ATA #5540	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		118,813
Total U.S. Department of State		\$11,776,784
U.S. DEPARTMENT OF TRANSPORTATION		
Airport Improvement Program	20.106	
<u>Direct Awards:</u>		
Department of Transportation and Development		\$19,238
Highway Training and Education	20.215	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		13,427
National Motor Carrier Safety	20.218	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		3,287,021

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
Federal Transit Grants for University Research and Training	20.502	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$10
<u>Through: South Carolina A&M University</u>		
<u>(#02447405NSTI-SU-LA)</u>		
Southern University and A&M College (Baton Rouge)		<u>21,966</u>
Total Federal Transit Grants for University Research and Training		<u>21,976</u>
Formula Grants for Other Than Urbanized Areas	20.509	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>4,822,787</u>
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>185,129</u>
Public Transportation Research	20.514	
<u>Direct Awards:</u>		
Executive Department		<u>23,571</u>
State Planning and Research	20.515	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>790,371</u>
Alcohol Open Container Requirements	20.607	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>4,325,286</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>4,325,286</u>

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
Pipeline Safety	20.700	
<u>Direct Awards:</u>		
Department of Natural Resources		<u>\$673,771</u>
Interagency Hazardous Materials Public Sector	20.703	
Training and Planning Grants		
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>160,007</u>
Commercial Vehicle Accident Reporting System	20.21115TND	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>317,358</u>
<u>Federal Transit Cluster:</u>		
Federal Transit - Capital Investment Grants	20.500	
<u>Direct Awards:</u>		
Department of Transportation and Development		347,002
Federal Transit - Formula Grants	20.507	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>735,040</u>
Total Federal Transit Cluster		<u>1,082,042</u>
<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		<u>588,614,233</u>
Total Highway Planning and Construction Cluster		<u>588,618,733</u>

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Highway Safety Cluster:</u>		
State and Community Highway Safety	20.600	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$2,287,055
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		680,917
Occupant Protection	20.602	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		639,011
Federal Highway Safety Data Improvements Incentive Grants	20.603	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		27,626
Safety Incentive Grants for Use of Seatbelts	20.604	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		984,783
Total Highway Safety Cluster		4,619,392

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Research and Development Cluster:</u>		
Differential Impedance Obstacle Detection	20.RD.K143260	
Through: <u>Gas Technology Institutes</u>		
(#DTPH56-06-T-0005)		
Louisiana Tech University		\$36,825
Load Distribution and Performance Fiber Reinforcement	20.RD.C1406	
Through: <u>Kansas Department of Transportation</u>		
LSU A&M College (Baton Rouge)		18,187
Total Research and Development Cluster		55,012
Total U.S. Department of Transportation		\$613,340,407
U.S. DEPARTMENT OF THE TREASURY		
Asset Forfeiture	21.000	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections -		
Public Safety Services		(\$16,025)
Low-Income Taxpayer Clinics	21.008	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		70,814
Total U.S. Department of the Treasury		\$54,789
U.S. POSTAL SERVICE		
United States 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

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	
<u>Direct Awards:</u>		
Executive Department		\$28,347
Total Equal Employment Opportunity Commission		\$28,347
GENERAL SERVICES ADMINISTRATION		
Donation of Federal Surplus Personal Property	39.003	
<u>Direct Awards:</u>		
Executive Department		\$5,657,920
Election Reform Payments	39.011	
<u>Direct Awards:</u>		
Department of State		9,044,745
<u>Research and Development Cluster:</u>		
Navy Human Capital Development Program (NHCDP)	39.RD.GS-10F-0221K	
<u>Through: Science and Engineering Associates</u>		
<u>(SEA) (#2004-600)</u>		
University of New Orleans		453,796
Space and Naval Warfare Systems Command	39.RD.G207T00BGD0070	
Information Technology Center Workforce Learning Community		
<u>Through: UNO Research and Technology Foundation</u>		
<u>(#S7201-40/S7806-40)</u>		
University of New Orleans		108,255
Total Research and Development Cluster		562,051
Total General Services Administration		\$15,264,716

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
Aerospace Education Services Program	43.001	
Through: Iowa State University (#422-25-01)		
Southern University and A&M College (Baton Rouge)		\$240,621
Technology Transfer	43.002	
Direct Awards:		
Southern University and A&M College (Baton Rouge)		205,086
Through: Tennessee State University (#MOU)		
Southern University and A&M College (Baton Rouge)		4,282
Through: Tulane University (#TUL1460203)		
Southern University and A&M College (Baton Rouge)		42,374
Through: United Negro College Fund		
Southern University and A&M College (Baton Rouge)		47,592
Total Technology Transfer		299,334
Adapting and Validating Precision Technologies for Cotton Production in the Mid-Southern United States	43.NCC13-02003	
Direct Awards:		
LSU Agricultural Center		77,949
Application of Physical and Biological Techniques in the Study of the Gravisensing and Response System of Plants	43.NAG10-0190	
Direct Awards:		
University of Louisiana at Lafayette		71,748
Development of a CFD Model	43.NNC05GA35G	
Direct Awards:		
University of Louisiana at Lafayette		87,163
High Performance Polymers	43.NCC3-1044	
Through: Clark Atlanta University (#1581825259)		
Grambling State University		21,126
Informal Continuing Education in Space Science	43.HST-ED-90269.01-A	
Through: Space Telescope Science Institute		
LSU A&M College (Baton Rouge)		12,507
Louisiana Space Grant Consortium	43.NNG05GH22H	
Direct Awards:		
LSU A&M College (Baton Rouge)		239,722
NASA Stennis Space Center - State of Louisiana Technology	43.NNS04AB04P	
Direct Awards:		
LSU A&M College (Baton Rouge)		(685)

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
Southeast Regional Technology Transfer Center (SERTTC) Grant Program <u>Through: Georgia Institute of Technology</u> LSU A&M College (Baton Rouge)	43.N-20-633-S8	<u>\$43,830</u>
Spatial and Temporal Analysis of Gravitropism in Chara Rhizoids <u>Direct Awards:</u> University of Louisiana at Lafayette	43.NNA04CK48G	<u>113,314</u>
<u>Research and Development Cluster:</u>		
Aerospace Education Services Program <u>Direct Awards:</u> Board of Regents for Higher Education Southern University and A&M College (Baton Rouge)	43.001	339,332 42,550
Technology Transfer <u>Direct Awards:</u> Louisiana Tech University Southern University and A&M College (Baton Rouge)	43.002	13,011 1,071,378
Accretion Rates of Recurrent Novae <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNG06GD08G	5,907
Adapting and Validating Precision Technologies for Cotton Production in the Mid-Southern United States <u>Direct Awards:</u> LSU Agricultural Center	43.RD.NCC13-02003	132,625
The Advanced Thin Ionization Calorimeter <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNG04WC12G	199,244
Causes of Deforestation in the State of Veracruz Mexico <u>Direct Awards:</u> University of New Orleans	43.RD.NGT13-52759	3,000

(Continued)

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

STATE OF LOUISIANA

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For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Collaborative: Rotation Periods and Opposition Surges of Small Icy Bodies	43.RD.NAG5-13533	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		\$53,139
Collisionally Excited Wind Lines in R Coronae Borealis Stars	43.RD.NNG04GC71G	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		(2,037)
Determination of Functional Human Strength	43.RD.NNJ05HD43G	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		10,297
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		3,972
Digging for Interstellar Rare Elements in Archival UV Spectra	43.RD.HST-AR-10643.01-A	
<u>Through: Space Telescope Science Institute (#NAS5-26555)</u> LSU A&M College (Baton Rouge)		21,551
Echo-Mapping a Quiescent Black Hole	43.RD.NNG06GB64G	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		11,191
The Effects of Microgravity on Protein-Ligand Interactions	43.RD.NAG2-1511	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		10,095
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)		6,248
Exploring Interstellar Krypton Abundance Variation	43.RD.HST-GO-09855.01-A	
<u>Through: Space Telescope Science Institute</u> <u>(#NAS5-26555)</u> LSU A&M College (Baton Rouge)		20,040

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
From Stars to Genes: An Integrated Study of the Prospects of Life in the Cosmos <u>Through: University of California, Los Angeles</u> LSU A&M College (Baton Rouge)	43.RD.2090GGB117/4-443869-EY-23204	\$17,505
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	133,888
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	9,933
Louisiana Research Consortium <u>Direct Awards:</u> Board of Regents for Higher Education	43.RD.NNS05AA95C	31,752
Louisiana Space Grant College and Fellowship Program <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NGT5-40115	20,239
Louisiana Space Grant Consortium <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNG05GH22H	275,846
Mechanics of Granular Materials (MGM-III) Project <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NAS8-01042	39,870
Microgravity Effect on Transvascular Transport and VASC <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	43.NNC04GB41G	54,017

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Molecular Mechanisms for the Persistence, Protection, and Repair of DNA and Proteins Under Extreme Radiation, UV Light, and Desiccating Conditions	43.RD.NNG05GN49G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$82,131
NASA - Stennis Space Center	43.RD.357-80-5174	
Intergovernmental Personnel Act Agreement (Craig Peterson)		
<u>Direct Awards:</u>		
University of New Orleans		146,140
NASA - Stennis Space Center	43.RD.unknown	
Intergovernmental Personnel Act Agreement (Gloria Matthews)		
<u>Direct Awards:</u>		
University of New Orleans		15,923
NASA Training Grant - Rocket Plume Spectroscopy - an Application to RP1 Fuel	43.RD.NNS05AB23H	
<u>Direct Awards:</u>		
University of New Orleans		9,303
NASA Training Grant - Use of Remote Sensing Techniques to Determine Post Larvae to Juvenile Blue Crab Essential Habitats within the Lake Pontchartrain Estuarine System	43.RD.NNS05AB24H	
<u>Direct Awards:</u>		
University of New Orleans		16,240
National Center for Advanced Manufacturing - Louisiana Partnership	43.RD.NCC8-223	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58404)</u>		
University of New Orleans		357,839
Numerical Modeling of Gravitational Wave Sources	43.RD.NAG5-13430	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		111,985
Pico De Orizaba - Insights into the Limits of Life and Implications for the Terraformation of Mars	43.RD.NNA04CK72H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		22,004

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
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	\$1,129
Scalable Algorithms for High-End Parallel and Distributed Computing <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNA05CP84A	29,006
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	3,468
Studies on the Microbial Communities Associated With Extreme Environment <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NCC2-5528	48,874
Two New Gamma-Ray Burst Luminosity Indicators <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNG06GH07G	2,532
A UV Survey of Quiescent Black Holes and Neutron Stars <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> LSU A&M College (Baton Rouge)	43.RD.HST-GO-10253.05-A	41,512
Total Research and Development Cluster		3,412,679
Total National Aeronautics and Space Administration		\$4,619,308

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE ARTS		
Promotion of the Arts - Grants to Organizations and Individuals	45.024	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$3,800
Southeastern Louisiana University		3,872
University of New Orleans		79,375
Total Promotion of the Arts - Grants to Organizations and Individuals		87,047
Promotion of the Arts - Leadership Initiatives	45.026	
<u>Direct Awards:</u>		
Department of Culture, Recreation, and Tourism		671,749
Southeastern Louisiana University		6,568
University of Louisiana at Lafayette		1,095
Total Promotion of the Arts - Leadership Initiatives		679,412
Total National Endowment for the Arts		\$766,459
NATIONAL ENDOWMENT FOR THE HUMANITIES		
Promotion of the Humanities - Federal/State Partnership	45.129	
<u>Through: Louisiana Endowment for the Humanities</u>		
LSU in Shreveport		\$16,428
<u>Through: Louisiana Endowment for the Humanities</u>		
LSU at Alexandria		313
<u>Through: Louisiana Endowment for Humanities</u>		
University of Louisiana at Monroe		640
Total Promotion of the Humanities - Federal/State Partnership		17,381
Promotion of the Humanities - Division of Preservation and Access	45.149	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,900
Promotion of the Humanities - Research	45.161	
<u>Direct Awards:</u>		
Northwestern State University		16,160

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE HUMANITIES (CONT.)		
Louisiana Stories	45.05-080-087	
Through: Louisiana Endowment for the Humanities		
LSU A&M College (Baton Rouge)		\$28,877
<u>Research and Development Cluster:</u>		
Promotion of the Humanities - Division of Preservation and Access	45.149	
Through: Trustees of Indiana University (#PA-24087-02)		
LSU A&M College (Baton Rouge)		9,223
Promotion of the Humanities - Fellowships and Stipends	45.160	
Direct Awards:		
LSU A&M College (Baton Rouge)		64,000
Promotion of the Humanities - Public Program	45.164	
Direct Awards:		
Louisiana Tech University		691
Total Research and Development Cluster		73,914
Total National Endowment for the Humanities		\$143,232
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
Grants to States	45.310	
Direct Awards:		
Department of Culture, Recreation and Tourism		\$2,414,386
National Leadership Grants	45.312	
Direct Awards:		
Department of Culture, Recreation and Tourism		169,776
LSU A&M College (Baton Rouge)		70,012
Total National Leadership Grants		239,788
Total Institute of Museum and Library Services		\$2,654,174

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION		
Engineering Grants	47.041	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$2,217
LSU in Shreveport		259,946
McNeese State University		19,151
Total Engineering Grants		281,314
Mathematical and Physical Sciences	47.049	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		905,197
Southern University and A&M College (Baton Rouge)		558,775
Total Mathematical and Physical Sciences		1,463,972
Geosciences	47.050	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		52,994
Computer and Information Science and Engineering	47.070	
<u>Direct Awards:</u>		
Southern University at New Orleans		284,514
Biological Sciences	47.074	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		64,694
<u>Through: Harvey Mudd College</u>		
University of Louisiana at Lafayette		1,200
Total Biological Sciences		65,894
Education and Human Resources	47.076	
<u>Direct Awards:</u>		
Grambling State University		290,572
LSU A&M College (Baton Rouge)		948,685
LSU in Shreveport		114,531
McNeese State University		93,723
Southern University and A&M College (Baton Rouge)		747,396
University of Louisiana at Monroe		336,425
<u>Through: Michigan Technological University (#021019Z)</u>		
Southern University and A&M College (Baton Rouge)		238,617
Total Education and Human Resources		2,769,949

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
Polar Programs	47.078	
Through: University of Wisconsin (#G067933)		
Southern University and A&M College (Baton Rouge)		\$281,056
Functional Mechanisms of Control in the Bivalve Pump	47.unknown	
Through: University of Connecticut (#523494)		
University of Louisiana at Lafayette		6,971
Integrative Biology and Neuroscience	47.IBN-0124901	
Direct Awards:		
University of Louisiana at Lafayette		64,409
Intergovernmental Personnel Act for Fahmida Chowdhury	47.DGE-0520443/SBE-0618474	
Direct Awards:		
University of Louisiana at Lafayette		109,145
IPA - Pius Egbelu	47.IRM-0547335	
Direct Awards:		
LSU A&M College (Baton Rouge)		252,013
Research and Development Cluster:		
Engineering Grants	47.041	
Direct Awards:		
LSU A&M College (Baton Rouge)		1,225,156
Louisiana Tech University		1,284,704
University of Louisiana at Lafayette		36,869
University of New Orleans		153,797
Mathematical and Physical Sciences	47.049	
Direct Awards:		
LSU A&M College (Baton Rouge)		4,258,033
Louisiana Tech University		268,765
Southeastern Louisiana University		29,183
Southern University and A&M College (Baton Rouge)		352,463
University of New Orleans		504,346
Through: Ohio State University Research Foundation		
LSU A&M College (Baton Rouge)		2,693
Through: University of California - San Diego		
LSU A&M College (Baton Rouge)		25,628

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Geosciences	47.050	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$1,300,899
Louisiana Universities Marine Consortium		756,676
Southeastern Louisiana University		13,306
University of Louisiana at Lafayette		66,277
University of New Orleans		122,712
<u>Through: University Corporation for Atmospheric Research</u>		
<u>(#ATM-031213)</u>		
LSU A&M College (Baton Rouge)		11,400
<u>Through: University of Southern Mississippi</u>		
<u>(#GR01390B10)</u>		
Louisiana Universities Marine Consortium		24,098
Computer and Information Science and Engineering	47.070	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,003,984
Louisiana Tech University		6,493
Southern University and A&M College (Baton Rouge)		275,881
University of Louisiana at Lafayette		98,462
University of New Orleans		259,311
<u>Through: Microelectronics Center of North Carolina (MCNC)</u>		
LSU A&M College (Baton Rouge)		16,667
<u>Through: University of Kentucky Research Foundation</u>		
LSU A&M College (Baton Rouge)		137,106
Biological Sciences	47.074	
<u>Direct Awards:</u>		
LSU Agricultural Center		120,830
LSU A&M College (Baton Rouge)		1,971,897
LSU Health Sciences Center (Shreveport)		256,174
Pennington Biomedical Research Center		128,934
Southeastern Louisiana University		63,244
University of Louisiana at Lafayette		132,762
University of Louisiana at Monroe		36,844
University of New Orleans		392,404

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Biological Sciences (Cont.)	47.074	
<u>Through: Marine Biological Laboratory (#DEB-0213767)</u>		
LSU A&M College (Baton Rouge)		\$34,651
<u>Through: Texas A&M Research Foundation (#DBI-0421815)</u>		
University of New Orleans		18,156
<u>Through: Tulane University Health Sciences Center</u>		
<u>(#EF-0412136)</u>		
University of New Orleans		17,728
<u>Through: University of Florida</u>		
LSU A&M College (Baton Rouge)		13,852
<u>Through: University of Kansas Center for Research, Inc.</u>		
LSU A&M College (Baton Rouge)		11,209
<u>Through: University of Miami (#667707)</u>		
University of New Orleans		63,204
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards:</u>		
LSU Agricultural Center		25,925
LSU A&M College (Baton Rouge)		766,605
University of New Orleans		20,217
Education and Human Resources	47.076	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		4,887,119
LSU A&M College (Baton Rouge)		603,134
Louisiana Tech University		1,096,661
Southern University and A&M College (Baton Rouge)		200,219
University of Louisiana at Lafayette		64,135
<u>Through: San Diego State University Research Foundation</u>		
<u>(#52270A P1623)</u>		
Southeastern Louisiana University		29,597
<u>Through: University of Oregon</u>		
Louisiana Universities Marine Consortium		5,714
Polar Programs	47.078	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		79,896

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
International Science and Engineering (OISE)	47.079	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$2,716
University of Louisiana at Lafayette		12,374
<u>Through: University of New Mexico (#787031-87B9)</u>		
Louisiana Tech University		28,304
Architectural Support for Scalable High-Speed Routers	47.RD.CCR-0105529	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		62,811
Boosters and Barriers to First Generation College Students	47.RD.30326	
Academic and Early Labor Market Outcomes		
<u>Through: American Educational Research Association</u>		
<u>(#REC-0310268)</u>		
LSU A&M College (Baton Rouge)		13,183
Coastal Oligotrophic Ecosystems Research, the Coastal	47.RD.205000519-03A	
Everglades (FCE-LTER)		
<u>Through: Florida International University (#DEB-9910514)</u>		
LSU A&M College (Baton Rouge)		49,915
Collaborative Research: Nonlinear Nonlocal First Order	47.RD.DMS-0211412	
Hyperbolic Problems		
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		4,998
Intergovernmental Personnel Act Agreement	47.RD.FNSF0013DR00G	
<u>Direct Awards:</u>		
University of New Orleans		17,084
IPA Agreement for Roy Goodrich	47.RD.DMR-0503948	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		159,575
IPA - Roger Seals	47.RD.DUE-0341750	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		38,855

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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-0347686	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$78,345
Nonlinear Nonlocal First Order Hyperbolic Problems in Population Models	47.RD.DMS-0311969	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		39,473
PEET: Monographic Research and Phylogenetic Investigations of the Ceramiales	47.RD.DEB-0328491	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		158,940
A Survey of the Deep Bank Marine Macroalgae and Macrocrustaceans	47.RD.DEB-0315995	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		121,755
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		3,901
Total Research and Development Cluster		24,068,249
Total National Science Foundation		\$29,700,480

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
SMALL BUSINESS ADMINISTRATION		
Federal and State Technology Transfer Partnership (FAST)	59.SBAHQ-04-R-0016	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$27,134
Latin America Commercial Law Program	59.SBAHQ-05-I-0080	
<u>Direct Awards:</u>		
Paul M. Hebert Law Center		89,063
<u>Research and Development Cluster:</u>		
Small Business Development Center	59.037	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		1,212,942
Total Small Business Administration		\$1,329,139
U.S. DEPARTMENT OF VETERANS AFFAIRS		
Grants to States for Construction of State Home Facilities	64.005	
<u>Direct Awards:</u>		
Department of Veterans Affairs		\$13,929,538
Veterans State Nursing Home Care	64.015	
<u>Direct Awards:</u>		
Department of Veterans Affairs		8,586,563
VA Homeless Providers Grant and Per Diem Program	64.024	
<u>Direct Awards:</u>		
Department of Veterans Affairs		52,701
State Cemetery Grants	64.203	
<u>Direct Awards:</u>		
Department of Veterans Affairs		2,912,179
IPA - VAMC - Chicago	64.unknown	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		63,112

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)		
Reimbursement Contract	64.V101 (223B)	
<u>Direct Awards:</u>		
Department of Veterans Affairs		\$173,932
VA - Disbursement Agreement - Fellow Stipends	64.unknown	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		612,970
VA - Disbursement Agreement - House Staff Stipends	64.unknown	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		1,166,547
VA - Family Medicine Teaching Agreement - Alexandria	64.V502P-2280	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		14,572
VA - Neurosurgery, IPA	64.V667P-1615	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		123,436
VA - Orthopedic IPA	64.unknown	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		234,250
VAMC Animal Caretaker Agreement	64.V667P-1553	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		32
<u>Research and Development Cluster:</u>		
Quality and Costs of Colon Cancer in VA and Medicare	64.RD.PS158070023A	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		4,975
Study the Role of Tumor Necrosis Factor in Rats	64.RD.V573P-6139	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		13,589
Total Research and Development Cluster		18,564
Total U.S. Department of Veterans Affairs		\$27,888,396

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
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	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		\$16,241
Construction Grants for Wastewater Treatment Works	66.418	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		960,500
State Public Water System Supervision	66.432	
<u>Direct Awards:</u>		
Office of Public Health		1,363,700
State Underground Water Source Protection	66.433	
<u>Direct Awards:</u>		
Department of Natural Resources		345,950
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		3,104,921
Water Quality Management Planning	66.454	
<u>Direct Awards:</u>		
Department of Environmental Quality		266,076
Capitalization Grants for Clean Water State Revolving Funds	66.458	
<u>Direct Awards:</u>		
Department of Environmental Quality		7,399,936
Nonpoint Source Implementation Grants	66.460	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		1,138,661
Department of Environmental Quality		4,579,235
Total Nonpoint Source Implementation Grants		5,717,896

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Regional Wetlands Program Development Grants	66.461	
<u>Direct Awards:</u>		
Executive Department		\$65,175
Department of Natural Resources		72,081
Total Regional Wetlands Program Development Grants		137,256
Water Quality Cooperative Agreements	66.463	
<u>Direct Awards:</u>		
Department of Environmental Quality		1,024
Wastewater Operator Training Grant Program (Technical Assistance)	66.467	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		48,765
Capitalization Grants for Drinking Water State Revolving Funds	66.468	
<u>Direct Awards:</u>		
Office of Public Health		8,016,523
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	66.471	
<u>Direct Awards:</u>		
Office of Public Health		257,442
Beach Monitoring and Notification Program Implementation Grants	66.472	
<u>Direct Awards:</u>		
Office of Public Health		175,916
Water Protection Grants to the States	66.474	
<u>Direct Awards:</u>		
Office of Public Health		24,539
Gulf of Mexico Program	66.475	
<u>Direct Awards:</u>		
Executive Department		49,893

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Environmental Protection - Consolidated Research	66.500	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		\$17,934
<u>Through: Texas A&M University (#69372)</u>		
University of Louisiana at Lafayette		70,199
Total Environmental Protection - Consolidated Research		88,133
Performance Partnership Grants	66.605	
<u>Direct Awards:</u>		
Department of Environmental Quality		10,032,062
Surveys, Studies, Investigations and Special Purpose Grants	66.606	
<u>Direct Awards:</u>		
Department of Environmental Quality		1,013,972
Training and Fellowships for the Environmental Protection Agency	66.607	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		5,885
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	
<u>Direct Awards:</u>		
Office of Public Health		111,415
Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator	66.610	
<u>Direct Awards:</u>		
Department of Environmental Quality		10,343
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		571,836
LSU Agricultural Center		(23,601)
Total Consolidated Pesticide Enforcement Cooperative		548,235

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701	
<u>Direct Awards:</u>		
Department of Environmental Quality		\$160,603
Hazardous Waste Management State Program Support	66.801	
<u>Direct Awards:</u>		
Department of Environmental Quality		6,315
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	66.802	
<u>Direct Awards:</u>		
Department of Environmental Quality		157,455
Leaking Underground Storage Tank Trust Fund Program	66.805	
<u>Direct Awards:</u>		
Department of Environmental Quality		719,102
Superfund Technical Assistance Grants (TAG) for Community Groups at National Priority List (NPL) Sites	66.806	
<u>Direct Awards:</u>		
Department of Environmental Quality		96
Solid Waste Management Assistance Grants	66.808	
<u>Direct Awards:</u>		
Department of Environmental Quality		16,434
State and Tribal Response Program Grants	66.817	
<u>Direct Awards:</u>		
Department of Environmental Quality		250,053

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster:</u>		
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	
<u>Direct Awards:</u>		
LSU in Shreveport		\$110,847
University of New Orleans		21,927
National Estuary Program	66.456	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		432,439
Water Quality Cooperative Agreements	66.463	
<u>Direct Awards:</u>		
LSU Agricultural Center		82,016
Gulf of Mexico Program	66.475	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		7,484
Louisiana Universities Marine Consortium		216,225
<u>Through: Gulf of Mexico Foundation</u>		
Louisiana Universities Marine Consortium		44,459
Environmental Protection - Consolidated Research	66.500	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		57,358
LSU A&M College (Baton Rouge)		570,270
McNeese State University		252,805
Southeastern Louisiana University		687,631
Science to Achieve Results (Star) Research Program	66.509	
<u>Direct Awards:</u>		
LSU Agricultural Center		104,436
University of New Orleans		54,014
<u>Through: University of Texas at Austin</u>		
LSU A&M College (Baton Rouge)		45,841
Office of Research and Development	66.511	
Consolidated Research/Training		
<u>Through: Lamar University (#CR-831276-01-0)</u>		
LSU A&M College (Baton Rouge)		24,917

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Science to Achieve Results (STAR) Fellowship Program	66.514	
<u>Direct Awards:</u>		
University of New Orleans		\$2,145
P3 Award: National Student Design Competition for Sustainability	66.516	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		7,040
Surveys, Studies, Investigations and Special Purpose Grants	66.606	
<u>Direct Awards:</u>		
Southeastern Louisiana University		97,823
Training and Fellowships for the Environmental Protection Agency	66.607	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,309
Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach	66.716	
<u>Direct Awards:</u>		
LSU Agricultural Center		40,384
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	66.802	
<u>Through: Florida Department of Environmental Protection (#HW516)</u>		
University of New Orleans		26,952
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.814	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		116,326

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Evaluating the Non-Point Source Pollution and the Role of the Urban Forest in the Lower Bayou Duplantier Riparian Corridor <u>Through: Baton Rouge Green Association, Inc.</u> LSU A&M College (Baton Rouge)	66.RD.13433	\$6,684
Restoration of 100 Square Miles of Shellfish Habitat in Lake Pontchartrain <u>Direct Awards:</u> University of New Orleans	66.RD.MX-97485203	9,552
Total Research and Development		3,020,884
Total Environmental Protection Agency		\$44,027,565
U.S. DEPARTMENT OF ENERGY		
State Energy Program <u>Direct Awards:</u> Department of Natural Resources	81.041	\$1,299,810
Office of Science Financial Assistance Program <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	81.049	119,167
Conservation Research and Development <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge) <u>Through: Howard University (#DEAC05840R)</u> Southern University and A&M College (Baton Rouge)	81.086	78,579 118,760
Total Conservation Research and Development		197,339

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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		\$43,260
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106	
<u>Through: Southern States Energy Board</u> <u>(#DE-FC04-93AL82966)</u>		
Department of Environmental Quality		52,089
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	
<u>Direct Awards:</u>		
Department of Natural Resources		14,248
<u>Through: Midwest Research Institute (#ACQ43362301)</u> Southern University and A&M College (Baton Rouge)		32,737
Total Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		46,985
State Energy Program Special Projects	81.119	
<u>Direct Awards:</u>		
Department of Natural Resources		27,549
Completion of DOE EPSCoR Reports	81.DE-FG02-00ER45830	
<u>Through: Mississippi State University (#060300-301092-05)</u> University of Louisiana at Lafayette		12,532
<u>Petroleum Violation Escrow Funds:</u>		
<u>Direct Awards:</u>		
<u>Department of Natural Resources:</u>		
Exxon	81.E2029	2,206,319
OHA	81.OHA2030	65,393
Stripper Well	81.SW2027	147,408
Warner	81.W2031	70,963
Total Petroleum Violation Escrow Funds		2,490,083

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
Rebuild Stronger, Safer, Smarter Initiative <u>Through: UT-Battelle</u> LSU Agricultural Center	81.BT 01 01 000	<u>\$50,000</u>
Revision, Update, and Distribution of the Booklet Biomass Energy Resources in Louisiana <u>Through: Southern States Energy Board</u> <u>(#DE-FC36-04GO14049)</u> LSU Agricultural Center	81.SEBSRPSSEB2005LA01LSUAC001	<u>26,195</u>
Technical Assistance with Biodiesel Production <u>Through: Mississippi State University (#06033-300492-01)</u> University of Louisiana at Lafayette	81.DE-FG36-04G014251	<u>22,209</u>
<u>Research and Development Cluster:</u>		
Office of Science Financial Assistance Program <u>Direct Awards:</u>	81.049	
Board of Regents for Higher Education		270,652
LSU A&M College (Baton Rouge)		1,690,644
Louisiana Tech University		438,164
Southeastern Louisiana University		19,893
<u>Through: Stony Brook University (#DE-FG02-06ER41416)</u>		
LSU A&M College (Baton Rouge)		1,065
<u>Through: University of Oregon (#234151F)</u>		
Louisiana Tech University		1,285
Renewable Energy Research and Development <u>Direct Awards:</u>	81.087	
LSU Agricultural Center		1,238,983
<u>Through: Consortium for Plant Biotechnology Research</u> <u>(#DE-FG36-02G012026)</u>		
LSU A&M College (Baton Rouge)		45,424
Fossil Energy Research and Development <u>Through: Clemson University Research Foundation</u>	81.089	
LSU A&M College (Baton Rouge)		67,233
<u>Through: University of Alabama</u>		
LSU A&M College (Baton Rouge)		126,029
<u>Through: University of Texas at Austin (#FG26-03NT41980)</u>		
LSU A&M College (Baton Rouge)		10,359

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Defense Nuclear Nonproliferation Research	81.113	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$216,197
Louisiana Tech University		32,262
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	
<u>Direct Awards:</u>		
Nicholls State University		302,150
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		134,881
Beam Tests Experiment at KEK	81.RD.D9291ER40679/2003-1163	
<u>Through: University of California</u>		
LSU A&M College (Baton Rouge)		4,663
Building Support Cancer Research and Prevention	81.RD.DE-FG02-02CH11117	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,482
Cancer Early Detection and Prevention Activities	81.RD.DE-FG02-03ER63615	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		107,878
Control of Transport Dynamics in Overly Networks	81.RD.4000019235	
<u>Through: UT-Battelle LLC (#DE-AC05-00OR22725)</u>		
LSU A&M College (Baton Rouge)		30,000
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)		170,886
Distributed Sensor Network Design for Efficient Plume Mapping of Chemical Biological and Nuclear Radiation Events	81.RD.4000043768	
<u>Through: UT-Battelle LLC (#DE-AC05-00OR22725)</u>		
LSU A&M College (Baton Rouge)		32,486

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Evaluation and Enhancement of Carbon Dioxide Flooding Through Sweep Improvement <u>Through: University of Oklahoma</u> LSU A&M College (Baton Rouge)	81.RD.2006-17	\$3,727
Improved Biorefinery for the Production of Ethanol, Chemicals, Animal Feed, and Biomaterials from Sugar Cane <u>Direct Awards:</u> LSU Agricultural Center	81.RD.DE-FG36-04GO14236	452,105
Industrial Assessment Center Program <u>Direct Awards:</u> University of Louisiana at Lafayette	81.RD.DE-FC02-02GO12076	177,766
IPA - Richard Imlay <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	81.RD.01-03ER41285.000	7,681
Iron-Based Mixed Metal Carbide Fischer - Tropsh Catalysis <u>Through: Clemson University (#DE-FC36-03G013026)</u> LSU A&M College (Baton Rouge)	81.RD.980-7558-215-2094689	28,900
Performance Modeling for Explosively Actuated Valves <u>Through: The Regents of the University of California - Los Alamos National Laboratory (#W-7405-ENG-36)</u> LSU A&M College (Baton Rouge)	81.RD.15238-001-05	29,965
Petroleum Technology Transfer Council - Phase II <u>Through: Petroleum Technology Transfer Council</u> LSU A&M College (Baton Rouge)	81.RD.0495	83,965
Pierre Auger Project <u>Through: Universities Research Association</u> LSU A&M College (Baton Rouge)	81.RD.P.O. 552445	2,646
Reformulation of Coal-Derived Transportation Fuels <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	81.RD.DE-FG26-01NT41277	38,535

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Scalable Workload Characterization System	81.RD.4000044920	
Through: <u>UT-Battelle, LLC (#DE-FG02-05ER25659)</u>		
Louisiana Tech University		\$20,406
Small Business Technology Transfer	81.RD.DEFG0203ER86172	
Through: <u>Mecom, Inc.</u>		
Southeastern Louisiana University		24,187
SURA Jefferson Lab Assistantship	81.RD.SURA-05-Q182/06-P0013	
Through: <u>Southeastern Universities Research Association - Jefferson Lab</u>		
LSU A&M College (Baton Rouge)		41,000
Total Research and Development Cluster		5,853,499
Total U.S. Department of Energy		\$10,240,717
U.S. DEPARTMENT OF EDUCATION		
Adult Education - State Grant Program	84.002	
<u>Direct Awards:</u>		
Department of Education		\$8,217,621
Title 1 Grants to Local Educational Agencies	84.010	
<u>Direct Awards:</u>		
Department of Education		222,319,655
Migrant Education - State Grant Program	84.011	
<u>Direct Awards:</u>		
Department of Education		2,157,957
Title 1 Program for Neglected and Delinquent Children	84.013	
<u>Direct Awards:</u>		
Department of Education		748,985
Overseas - Group Projects Abroad	84.021	
<u>Direct Awards:</u>		
Grambling State University		57,270

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Higher Education - Institutional Aid	84.031	
<u>Direct Awards:</u>		
Delgado Community College		\$198,854
Grambling State University		2,489,069
LSU at Alexandria		268,522
Louisiana Technical College		77,600
Northwestern State University		209,412
Southern University and A&M College (Baton Rouge)		5,556,676
Southern University at New Orleans		2,415,913
Southern University at Shreveport-Bossier City		3,410,854
University of Louisiana at Monroe		29,138
Total Higher Education - Institutional Aid		14,656,038
Federal Family Education Loans	84.032	
<u>Direct Awards:</u>		
Office of Student Financial Assistance		24,550,259
Vocational Education - Basic Grants to States	84.048	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System		22,109,151
Vocational Education - National Programs	84.051	
<u>Direct Awards:</u>		
Department of Education		10,215
Leveraging Educational Assistance Partnership	84.069	
<u>Direct Awards:</u>		
Office of Student Financial Assistance		428,097

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Fund for the Improvement of Postsecondary Education	84.116	
<u>Direct Awards:</u>		
Grambling State University		\$101,451
LSU A&M College (Baton Rouge)		221,423
McNeese State University		277,467
Nicholls State University		81,520
Paul M. Hebert Law Center		346,288
Southeastern Louisiana University		411,559
Southern University and A&M College (Baton Rouge)		71,595
University of Louisiana at Lafayette		43,808
University of Louisiana at Monroe		161,630
University of New Orleans		338,096
<u>Through: Online Louisiana, Inc.</u>		
LSU A&M College (Baton Rouge)		60,774
Total Fund for the Improvement of Postsecondary Education		2,115,611
Rehabilitation Services - Vocational Rehabilitation	84.126	
Grants to States		
<u>Direct Awards:</u>		
Department of Social Services		41,225,574
Rehabilitation Long-Term Training	84.129	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		373,042
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		228,128
Business and International Education Projects	84.153	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		41,833
Magnet Schools Assistance	84.165	
<u>Through: St. James Parish School Board</u>		
LSU A&M College (Baton Rouge)		49,411

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Independent Living - State Grants	84.169	
<u>Direct Awards:</u>		
Department of Social Services		\$258,948
Rehabilitation Services - Independent Living Services for Older Individuals Who Are Blind	84.177	
<u>Direct Awards:</u>		
Department of Social Services		275,332
Special Education - Grants for Infants and Families with Disabilities	84.181	
<u>Direct Awards:</u>		
Office of Public Health		6,505,379
Safe and Drug-Free Schools and Communities - National Programs	84.184	
<u>Direct Awards:</u>		
Department of Education		748,970
<u>Through: Old South Baton Rouge Community Revitalization Corporation (#S184B020759)</u>		
LSU A&M College (Baton Rouge)		(3,112)
Total Safe and Drug-Free Schools and Communities - National Programs		745,858
Byrd Honors Scholarships	84.185	
<u>Direct Awards:</u>		
Department of Education		606,895
Safe and Drug-Free Schools and Communities - State Grants	84.186	
<u>Direct Awards:</u>		
Department of Education		5,870,937
Executive Department		1,380,459
Total Safe and Drug-Free Schools and Communities - State Grants		7,251,396
Bilingual Education - Professional Development	84.195	
<u>Direct Awards:</u>		
Southeastern Louisiana University		295,901
Education for Homeless Children and Youth	84.196	
<u>Direct Awards:</u>		
Department of Education		1,222,130

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Graduate Assistance in Areas of National Need	84.200	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$160,856
<u>Through: University of South Carolina (#05-1070)</u>		
Southern University and A&M College (Baton Rouge)		4,280
Total Graduate Assistance in Areas of National Need		165,136
Javits Gifted and Talented Students Education Grant Program	84.206	
<u>Direct Awards:</u>		
Department of Education		142,067
Even Start - State Educational Agencies	84.213	
<u>Direct Awards:</u>		
Department of Education		4,161,348
Fund for the Improvement of Education	84.215	
<u>Direct Awards:</u>		
Department of Education		106,823
Nicholls State University		14,157
Southeastern Louisiana University		74,388
<u>Through: Georgia State University (#R215K020369)</u>		
University of New Orleans		9,000
<u>Through: Online Louisiana Inc. (#R215K020450)</u>		
LSU Agricultural Center		26,944
<u>Through: Online Louisiana, Inc. (#U215K040365)</u>		
LSU A&M College (Baton Rouge)		30,377
Total Fund for the Improvement of Education		261,689
Assistive Technology	84.224	
<u>Direct Awards:</u>		
Department of Health and Hospitals		526,975
Tech-Prep Education	84.243	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System		2,079,911
<u>Through: Crossroads Tech-Prep</u>		
LSU at Alexandria		7,918
Total Tech-Prep Education		2,087,829

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training <u>Direct Awards:</u> Department of Social Services	84.265	<u>\$30,564</u>
Charter Schools <u>Direct Awards:</u> Department of Education	84.282	<u>7,768,904</u>
Twenty-First Century Community Learning Centers <u>Direct Awards:</u> Department of Education	84.287	<u>15,317,032</u>
State Grants for Innovative Programs <u>Direct Awards:</u> Department of Education	84.298	<u>3,455,501</u>
Capacity Building for Traditionally Underserved Populations <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	84.315	<u>234,568</u>
Education Technology State Grants <u>Direct Awards:</u> Department of Education	84.318	<u>10,604,414</u>
Special Education - State Personnel Development <u>Direct Awards:</u> Department of Education	84.323	<u>1,064,832</u>
Research in Special Education <u>Through: University of Tennessee - Postsecondary Education Consortium (#H324A01003-04/05)</u> LSU A&M College (Baton Rouge)	84.324	<u>28,097</u>
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge) University of New Orleans	84.325	<u>171,466</u> <u>221,390</u>
Total Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		<u>392,856</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, 2006

	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		\$78,768
Grants to States for Incarcerated Youth Offenders	84.331	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		869,612
Comprehensive School Reform Demonstration	84.332	
<u>Direct Awards:</u>		
Department of Education		5,582,789
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		494,106
Louisiana Systemic Initiatives Program		2,940,515
Southeastern Louisiana University		207,383
Total Gaining Early Awareness and Readiness for Undergraduate Programs		3,642,004
Child Care Access Means Parents in School	84.335	
<u>Direct Awards:</u>		
Bossier Parish Community College		27,762
Delgado Community College		13,570
LSU A&M College (Baton Rouge)		45,600
Southern University at New Orleans		(1,603)
University of Louisiana at Lafayette		110,149
Total Child Care Access Means Parents in School		195,478
TRIO - Dissemination Partnership Grants	84.344	
<u>Direct Awards:</u>		
Southeastern Louisiana University		177,015
Underground Railroad Educational and Cultural Program	84.345	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		122,943

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Vocational Education - Occupational and Employment Information State Grants	84.346	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System		\$205,116
Transition to Teaching	84.350	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		492,046
University of New Orleans		146,313
Total Transition to Teaching		638,359
School Renovation Grants	84.352	
<u>Direct Awards:</u>		
Department of Education		1,113,886
Reading First State Grants	84.357	
<u>Direct Awards:</u>		
Department of Education		21,695,459
Rural Education	84.358	
<u>Direct Awards:</u>		
Department of Education		5,412,269
School Leadership	84.363	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		90,619
English Language Acquisition Grants	84.365	
<u>Direct Awards:</u>		
Department of Education		1,634,963

(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, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Mathematics and Science Partnerships	84.366	
<u>Direct Awards:</u>		
Department of Education		\$2,511,318
<u>Through: Concordia Parish School Board</u>		
University of Louisiana at Monroe		45,382
<u>Through: East Baton Rouge Parish School System</u>		
(<u>#S366B030019</u>)		
LSU A&M College (Baton Rouge)		109,881
<u>Through: East Baton Rouge Parish School System</u>		
(<u>#S366B040019</u>)		
LSU A&M College (Baton Rouge)		36,912
<u>Through: East Baton Rouge Parish School System - Tentative</u>		
LSU A&M College (Baton Rouge)		3,091
<u>Through: East Feliciana Parish School Board (S366B030019)</u>		
LSU A&M College (Baton Rouge)		30,354
<u>Through: East Feliciana Parish School Board (S366B040019)</u>		
LSU A&M College (Baton Rouge)		22,070
<u>Through: Iberville Parish School Board (#S366B040019)</u>		
LSU A&M College (Baton Rouge)		59,892
<u>Through: Morehouse Parish School Board</u>		
University of Louisiana at Monroe		63,338
<u>Through: Pointe Coupee Parish School Board</u>		
(<u>#S366B030019</u>)		
LSU A&M College (Baton Rouge)		24,171
<u>Through: St. Landry Parish School System - CSTEP</u>		
LSU at Eunice		2,338
Total Mathematics and Science Partnerships		2,908,747
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards:</u>		
Department of Education		56,340,739
Grants for State Assessments and Related Activities	84.369	
<u>Direct Awards:</u>		
Department of Education		9,099,725

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
National Writing Project	84.928	
Through: <u>National Writing Project Corporation (#94-3130846)</u>		
Northwestern State University		\$21,967
Through: <u>University of California - Berkley (#92-LA04)</u>		
University of Louisiana at Lafayette		44,720
Through: <u>National Writing Project Corporation</u>		
<u>(#92-LA01/Amd No. 15)</u>		
University of New Orleans		15,096
Total National Writing Project		81,783
Hurricane Education Recovery	84.938	
Direct Awards:		
Board of Regents for Higher Education		45,139,508
Department of Education		103,412,614
LSU at Alexandria		30,000
LSU A&M College (Baton Rouge)		1,801,000
LSU in Shreveport		75,000
Louisiana Tech University		211,519
Nicholls State University		167,750
Northwestern State University		133,762
Southeastern Louisiana University		1,000,000
Southern University and A&M College (Baton Rouge)		1,262,636
University of Louisiana at Lafayette		436,348
University of Louisiana at Monroe		151,323
Total Hurricane Education Recovery		153,821,460
East Baton Rouge Parish School System -	84.30659	
LSU Algebra I/Physical Science Partnership Project		
Through: <u>East Baton Rouge Parish School System</u>		
LSU A&M College (Baton Rouge)		4,252
National Writing Project Models and Programs	84.92-LA02	
Through: <u>National Writing Project Corporation</u>		
LSU A&M College (Baton Rouge)		42,410
New Millennium Schools Project (FIE Earmark)	84.R215K020117	
Through: <u>UNO Foundation (#90732-S1)</u>		
University of New Orleans		10,780

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Restoring the North American Ecological Landscape <u>Through: University of Wisconsin-Madison</u> LSU A&M College (Baton Rouge)	84.599F362	\$34,756
Task Order for National Assessment of Educational Programs (FPC) <u>Direct Awards:</u> Department of Education	84.ED-03-CO-0041	100,238
Teaching American History in Louisiana <u>Through: East Baton Rouge Parish School System</u> LSU A&M College (Baton Rouge)	84.15473	28,556
Wish TV Project: Working Toward Digital Conclusion <u>Through: Online Louisiana, Inc. (#R215K020450)</u> LSU A&M College (Baton Rouge)	84.R215K020450	45,875
<u>Research and Development Cluster:</u>		
Fund for the Improvement of Postsecondary Education <u>Through: University of Colorado - Denver</u> LSU Health Sciences Center (New Orleans)	84.116	17,862
Rehabilitation Long-Term Training <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	84.129	122,263
Louisiana Tech University		113,187
National Institute on Disability and Rehabilitation Research <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	84.133	35,897
Fund for the Improvement of Education <u>Direct Awards:</u> Louisiana Tech University	84.215	38,103
Research in Special Education <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	84.324	46,936

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
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)		\$1,147,251
Mathematics and Science Partnerships	84.366	
<u>Through: Monroe City School Board</u> <u>(#2805/2806 MP-65)</u>		
Louisiana Tech University		170,265
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		1,859,659
<u>Through: Claiborne Parish School Board</u> <u>(#Professional Development)</u>		
Louisiana Tech University		17,881
National Writing Project	84.928	
<u>Through: National Writing Project Corporation (#92-LA-05)</u>		
Southeastern Louisiana University		38,481
Annual Interest Grant	84.RD.R-7-00375	
<u>Direct Awards:</u>		
Louisiana Tech University		113,349
Total Research and Development Cluster		3,721,134
<u>Special Education Cluster (IDEA):</u>		
Special Education - Grants to States	84.027	
<u>Direct Awards:</u>		
Department of Education		142,978,056
Special Education - Preschool Grants	84.173	
<u>Direct Awards:</u>		
Department of Education		5,216,470
Total Special Education Cluster (IDEA)		148,194,526

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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		\$251,328
Bossier Parish Community College		96,636
Delgado Community College		2,473,813
Grambling State University		616,360
LSU at Alexandria		121,639
LSU A&M College (Baton Rouge)		749,362
LSU at Eunice		126,499
LSU in Shreveport		89,859
LSU Health Sciences Center (New Orleans)		40,848
LSU Health Sciences Center (Shreveport)		17,220
Louisiana Tech University		380,321
McNeese State University		1,916,450
Nicholls State University		166,039
Northwestern State University		279,063
Southeastern Louisiana University		479,284
Southern University and A&M College (Baton Rouge)		583,150
Southern University at New Orleans		2,308,858
Southern University at Shreveport-Bossier City		113,060
University of Louisiana at Lafayette		435,828
University of Louisiana at Monroe		315,484
University of New Orleans		2,223,408
Federal Work-Study Program	84.033	
<u>Direct Awards:</u>		
Baton Rouge Community College		277,597
Bossier Parish Community College		125,000
Delgado Community College		144,044
Grambling State University		639,204
LSU at Alexandria		92,877
LSU A&M College (Baton Rouge)		1,017,082
LSU at Eunice		111,178
LSU in Shreveport		107,352
LSU Health Sciences Center (New Orleans)		34
Louisiana Tech University		417,831
McNeese State University		367,536
Nicholls State University		258,234
Northwestern State University		281,307
Nunez Community College		671,389

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster: (Cont.)</u>		
Federal Work-Study Program (Cont.)	84.033	
<u>Direct Awards: (Cont.)</u>		
Southeastern Louisiana University		\$682,828
Southern University and A&M College (Baton Rouge)		911,997
Southern University at New Orleans		39,580
Southern University at Shreveport-Bossier City		227,217
University of Louisiana at Lafayette		469,321
University of Louisiana at Monroe		757,023
University of New Orleans		363,171
Federal Perkins Loan Program - Federal Capital Contributions	84.038	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		10,130
LSU at Eunice		5,144
LSU Health Sciences Center (Shreveport)		29,854
McNeese State University		358,587
Northwestern State University		24,420
Federal Pell Grant Program	84.063	
<u>Direct Awards:</u>		
Baton Rouge Community College		4,792,465
Bossier Parish Community College		5,425,843
Delgado Community College		10,558,267
Grambling State University		10,027,508
L.E. Fletcher Technical Community College		941,234
LSU at Alexandria		3,658,865
LSU A&M College (Baton Rouge)		13,425,208
LSU at Eunice		3,708,846
LSU in Shreveport		3,494,679
LSU Health Sciences Center (New Orleans)		412,440
LSU Health Sciences Center (Shreveport)		46,332
Louisiana Tech University		6,295,402
Louisiana Technical College		17,304,519
McNeese State University		7,209,568
Nicholls State University		6,954,364
Northwestern State University		10,893,005
Nunez Community College		2,017,042
River Parishes Community College		801,448

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster: (Cont.)</u>		
Federal Pell Grant Program (Cont.)	84.063	
<u>Direct Awards: (Cont.)</u>		
South Louisiana Community College		\$1,266,732
Southeastern Louisiana University		14,965,533
Southern University and A&M College (Baton Rouge)		17,413,285
Southern University at New Orleans		2,112,595
Southern University at Shreveport-Bossier City		6,052,027
Sowela Technical Community College		1,339,059
University of Louisiana at Lafayette		13,029,429
University of Louisiana at Monroe		10,327,886
University of New Orleans		7,233,121
Total Student Financial Assistance Cluster		203,881,148
<u>TRIO Cluster:</u>		
TRIO - Student Support Services	84.042	
<u>Direct Awards:</u>		
Delgado Community College		14,066
Grambling State University		373,954
LSU A&M College (Baton Rouge)		310,078
LSU at Eunice		403,609
Nicholls State University		93,681
Northwestern State University		473,275
Southeastern Louisiana University		339,893
Southern University and A&M College (Baton Rouge)		28,681
Southern University at New Orleans		250,473
Southern University at Shreveport-Bossier City		373,744
University of Louisiana at Lafayette		645,119
University of New Orleans		239,927
TRIO - Talent Search	84.044	
<u>Direct Awards:</u>		
Southeastern Louisiana University		520,564
Southern University and A&M College (Baton Rouge)		569,440
Southern University at New Orleans		191,366
Southern University at Shreveport-Bossier City		394,885
University of Louisiana at Lafayette		656,958
University of Louisiana at Monroe		322,909
University of New Orleans		329,958

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>TRIO Cluster: (Cont.)</u>		
TRIO - Upward Bound	84.047	
<u>Direct Awards:</u>		
Delgado Community College		\$190,858
Grambling State University		601,592
LSU at Eunice		393,117
McNeese State University		282,868
Nicholls State University		274,960
Southeastern Louisiana University		1,506,752
Southern University and A&M College (Baton Rouge)		855,353
Southern University at New Orleans		254,019
Southern University at Shreveport-Bossier City		653,273
University of Louisiana at Lafayette		1,150,991
University of New Orleans		570,474
TRIO - Educational Opportunity Centers	84.066	
<u>Direct Awards:</u>		
Southeastern Louisiana University		379,868
Southern University at Shreveport-Bossier City		223,084
TRIO - McNair Post-Baccalaureate Achievement	84.217	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		275,654
Southern University and A&M College (Baton Rouge)		163,997
University of Louisiana at Lafayette		258,772
Total TRIO Cluster		14,568,212
Total U.S. Department of Education		\$1,037,036,119
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		
National Historical Publications and Records Grants	89.003	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$2,417
University of Louisiana at Lafayette		15,000
Total National Historical Publications and Records Grants		17,417
Total National Archives and Records Administration		\$17,417

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
ELECTIONS ASSISTANCE COMMISSION		
Help America Vote Act Requirements Payments	90.401	
<u>Direct Awards:</u>		
Department of State		\$9,564,575
Total Elections Assistance Commission		\$9,564,575
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		\$6,994,637
<u>Through: Louisiana Hospital Association</u>		
LSU Health Sciences Center (Shreveport)		37,522
LSU Health Sciences Center (Shreveport) - E.A. Conway Medical Center		33,247
Total Public Health and Social Services Emergency Fund		7,065,406
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	93.006	
<u>Through: Brotherhood, Inc.</u>		
LSU Health Sciences Center (New Orleans)		19,675
Medical Reserve Corps Small Grant Program	93.008	
<u>Direct Awards:</u>		
LSU in Shreveport		8,948
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		60,822
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		203,186

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		\$301,946
Special Programs for the Aging - Title IV and Title II - Discretionary Projects	93.048	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		488,975
Alzheimer's Disease Demonstration Grants to States	93.051	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		317,343
National Family Caregiver Support	93.052	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		2,049,913
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,606,557
Model State-Supported Area Health Education Centers	93.107	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		56,049
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		53,557
Office of Public Health		65,995
Total Maternal and Child Health Federal Consolidated Programs		119,552
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	
<u>Direct Awards:</u>		
Office of Public Health		1,232,856

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Emergency Medical Services for Children	93.127	
<u>Direct Awards:</u>		
Office of Public Health		\$75,212
Primary Care Services Resource Coordination and Development	93.130	
<u>Direct Awards:</u>		
Department of Health and Hospitals		204,676
Injury Prevention and Control Research and State and Community-Based Programs	93.136	
<u>Direct Awards:</u>		
Office of Public Health		578,664
NIEHS Hazardous Waste Worker Health and Safety Training	93.142	
<u>Through: Dillard University (#OSP05499950)</u>		
Southern University and A&M College (Baton Rouge)		138,725
<u>Through: Xavier University (#OSP-05-231691-010)</u>		
Southern University and A&M College (Baton Rouge)		21,130
Total NIEHS Hazardous Waste Worker Health and Safety Training		159,855
Projects for Assistance in Transition from Homelessness (PATH)	93.150	
<u>Direct Awards:</u>		
Department of Health and Hospitals		413,576
Health Center Grants for Homeless Populations	93.151	
<u>Through: City of New Orleans</u>		
LSU Health Sciences Center (New Orleans)		15,510
Health Program for Toxic Substances and Disease Registry	93.161	
<u>Direct Awards:</u>		
Office of Public Health		71,248
Grants to States for Loan Repayment Program	93.165	
<u>Direct Awards:</u>		
Department of Health and Hospitals		141,545
Knowledge Dissemination Grants (Substance Abuse)	93.174	
<u>Direct Awards:</u>		
Southern University at New Orleans		(294)

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Nursing Workforce Diversity	93.178	
<u>Direct Awards:</u>		
Northwestern State University		<u>\$306,887</u>
National Research Service Award in Primary Care Medicine	93.186	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>(2,309)</u>
Undergraduate Scholarship Program for Individuals from Disadvantaged Backgrounds	93.187	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>6,600</u>
Childhood Lead Poisoning Prevention Projects - State and Local	93.197	
Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
<u>Direct Awards:</u>		
Office of Public Health		<u>369,169</u>
Family Planning - Services	93.217	
<u>Direct Awards:</u>		
Office of Public Health		<u>4,738,031</u>
Research on Healthcare Costs, Quality and Outcomes	93.226	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>(7,669)</u>
Consolidated Knowledge Development and Application (KD&A) Program	93.230	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,295,864
<u>Through: University of California - San Francisco</u>		
LSU Health Sciences Center (New Orleans)		<u>35,895</u>
Total Consolidated Knowledge Development and Application (KD&A) Program		<u>1,331,759</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, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Abstinence Education Program	93.235	
<u>Direct Awards:</u>		
Executive Department		\$1,441,947
Department of Health and Hospitals		99,690
Total Abstinence Education Program		1,541,637
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	93.238	
<u>Direct Awards:</u>		
Department of Health and Hospitals		159,728
State Capacity Building	93.240	
<u>Direct Awards:</u>		
Office of Public Health		230,203
State Rural Hospital Flexibility Program	93.241	
<u>Direct Awards:</u>		
Department of Health and Hospitals		431,313
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards:</u>		
Department of Health and Hospitals		976,385
<u>Through: Brotherhood, Inc.</u>		
LSU Health Sciences Center (New Orleans)		22,544
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance		998,929
Advanced Education Nursing Grant Program	93.247	
<u>Direct Awards:</u>		
Northwestern State University		49,019
Universal Newborn Hearing Screening	93.251	
<u>Direct Awards:</u>		
Office of Public Health		105,560

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Healthy Communities Access Program	93.252	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$35,096
Poison Control Stabilization and Enhancement Grants	93.253	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		436,327
State Planning Grants Health Care Access for the Uninsured	93.256	
<u>Direct Awards:</u>		
Department of Health and Hospitals		220,114
Rural Access to Emergency Devices Grant	93.259	
<u>Direct Awards:</u>		
Office of Public Health		168,815
Occupational Safety and Health Program	93.262	
<u>Direct Awards:</u>		
Office of Public Health		14,148
<u>Through: University of Maryland (#CG 0515)</u>		
University of Louisiana at Lafayette		69,961
Total Occupational Safety and Health Program		84,109
Immunization Grants	93.268	
<u>Direct Awards:</u>		
Office of Public Health		2,205,727
Substance Abuse and Mental Health Services - Access to Recovery	93.275	
<u>Direct Awards:</u>		
Department of Health and Hospitals		5,710,761
Drug Abuse and Addiction Research Programs	93.279	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		216,446

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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		\$260,596
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards:</u>		
Department of Health and Hospitals		134,765
Office of Public Health		15,610,375
<u>Through: National Black Women's Health Project (#U50/CCU322186-02)</u>		
Southern University and A&M College (Baton Rouge)		43,078
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance		15,788,218
Small Rural Hospital Improvement Grant Program	93.301	
<u>Direct Awards:</u>		
Department of Health and Hospitals		213,667
Advanced Education Nursing Traineeships	93.358	
<u>Direct Awards:</u>		
Grambling State University		30,052
McNeese State University		36,704
Northwestern State University		35,579
Southeastern Louisiana University		34,998
Southern University and A&M College (Baton Rouge)		29,621
University of Louisiana at Lafayette		28,757
Total Advanced Education Nursing Traineeships		195,711
National Center for Research Resources	93.389	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		198,305
<u>Through: Hamilton Sundstrand (#NAS8-98053)</u>		
Southern University and A&M College (Baton Rouge)		34,589
Total National Center for Research Resources		232,894

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Cancer Treatment Research	93.395	
<u>Through: NAFEO</u>		
Southern University and A&M College (Baton Rouge)		\$3,049
Promoting Safe and Stable Families	93.556	
<u>Direct Awards:</u>		
Department of Social Services		9,999,187
<u>Through: Volunteers of America of Greater New Orleans Inc.</u>		
LSU Agricultural Center		4,344
Total Promoting Safe and Stable Families		10,003,531
Temporary Assistance for Needy Families	93.558	
<u>Direct Awards:</u>		
Department of Social Services		120,276,340
Child Support Enforcement	93.563	
<u>Direct Awards:</u>		
Department of Social Services		41,897,370
Child Support Enforcement Research	93.564	
<u>Direct Awards:</u>		
Department of Social Services		127,659
Refugee and Entrant Assistance - State Administered Programs	93.566	
<u>Direct Awards:</u>		
Department of Social Services		528,146
Community Services Block Grant	93.569	
<u>Direct Awards:</u>		
Department of Labor		14,652,587

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Community Services Block Grant - Discretionary Awards	93.570	
<u>Through: National Youth Sports Corporation (#98-261)</u>		
Grambling State University		\$94,926
<u>Through: National Youth Sports (#NYSPF05-1123)</u>		
Southern University and A&M College (Baton Rouge)		47,808
<u>Through: National Youth Sports Corporation (#NYSPF)</u>		
Southern University at New Orleans		68,335
<u>Through: National Youth Sports Corporation (#97-141-93)</u>		
Southern University at Shreveport-Bossier City		1,132
<u>Through: National Youth Sports Corporation</u>		
<u>(#NYSP-SUSB2005)</u>		
Southern University at Shreveport-Bossier City		44,429
Total Community Services Block Grant -		
Discretionary Awards		256,630
Community Services Block Grant Formula and Discretionary	93.571	
Awards Community Food and Nutrition Programs		
<u>Direct Awards:</u>		
Department of Labor		70,497
Refugee and Entrant Assistance - Discretionary Grants	93.576	
<u>Direct Awards:</u>		
Department of Education		46,472
Office of Public Health		39,157
Department of Social Services		98,758
Total Refugee and Entrant Assistance -		
Discretionary Grants		184,387
State Court Improvement Program	93.586	
<u>Direct Awards:</u>		
Supreme Court of Louisiana		194,845
Community-Based Child Abuse Prevention Grants	93.590	
<u>Direct Awards:</u>		
Department of Social Services		254,444

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants <u>Through: Central State University (#FCVP0311103)</u> Southern University and A&M College (Baton Rouge)	93.592	\$237,354
Grants to States for Access and Visitation Programs <u>Direct Awards:</u> Department of Social Services	93.597	84,931
Chafee Education and Training Vouchers Program (ETV) <u>Direct Awards:</u> Department of Social Services	93.599	401,724
Head Start <u>Direct Awards:</u> Department of Social Services Southern University and A&M College (Baton Rouge) <u>Through: Regina Coeli Child Development Center</u> Southeastern Louisiana University	93.600	337,876 66,886 1,464
Total Head Start		406,226
Adoption Incentive Payments <u>Direct Awards:</u> Department of Social Services	93.603	87,982
Voting Access for Individuals with Disabilities - Grants to States <u>Direct Awards:</u> Department of State	93.617	6,516
Basic Center Grant <u>Direct Awards:</u> Executive Department	93.623	64,006
Developmental Disabilities Basic Support and Advocacy Grants <u>Direct Awards:</u> Department of Health and Hospitals	93.630	1,369,878
Developmental Disabilities Projects of National Significance <u>Direct Awards:</u> Department of Health and Hospitals	93.631	58,226

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Children's Justice Grants to States	93.643	
<u>Direct Awards:</u>		
Department of Social Services		\$199,588
Child Welfare Services - State Grants	93.645	
<u>Direct Awards:</u>		
Department of Social Services		5,420,892
Adoption Opportunities	93.652	
<u>Direct Awards:</u>		
Department of Social Services		173,846
Foster Care - Title IV-E	93.658	
<u>Direct Awards:</u>		
Department of Social Services		54,404,412
Adoption Assistance	93.659	
<u>Direct Awards:</u>		
Department of Social Services		13,914,106
Social Services Block Grant	93.667	
<u>Direct Awards:</u>		
Department of Social Services		77,802,363
Child Abuse and Neglect State Grants	93.669	
<u>Direct Awards:</u>		
Department of Social Services		155,629
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		1,644,517
Chafee Foster Care Independence Program	93.674	
<u>Direct Awards:</u>		
Department of Social Services		1,373,875
State Children's Insurance Program	93.767	
<u>Direct Awards:</u>		
Department of Health and Hospitals		97,548,387

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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		\$521,027
Demonstration to Maintain Independence and Employment	93.769	
<u>Direct Awards:</u>		
Department of Health and Hospitals		728,676
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		423,101
Department of Health and Hospitals		727,911
Department of Insurance		261,749
Southern University and A&M College (Baton Rouge)		(6,281)
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		1,406,480
Health Careers Opportunity Program	93.822	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		134,252
Biomedical Research and Research Training	93.859	
<u>Direct Awards:</u>		
Grambling State University		636,895
Southern University and A&M College (Baton Rouge)		76,771
Total Biomedical Research and Research Training		713,666
Child Health and Human Development Extramural Research	93.865	
<u>Direct Awards:</u>		
Grambling State University		45,230
Grants for Training in Primary Care Medicine and Dentistry	93.884	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		208,217

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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)		\$36,204
LSU Health Sciences Center (Shreveport)		665,854
Total Health Care and Other Facilities		702,058
Specially Selected Health Projects	93.888	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		31,292
Resource and Manpower Development in the Environmental Health Services	93.894	
<u>Through: Oregon State University (#PO195D-B)</u>		
University of Louisiana at Lafayette		12,113
Rural Health Care Services Outreach and Rural Health Network Development Program	93.912	
<u>Direct Awards:</u>		
Grambling State University		158,963
Southern University and A&M College (Baton Rouge)		443
Total Rural Health Care Services Outreach and Rural Health Network Development Program		159,406
Grants to States for Operation of Offices of Rural Health	93.913	
<u>Direct Awards:</u>		
Department of Health and Hospitals		144,787
HIV Emergency Relief Project Grants	93.914	
<u>Through: City of New Orleans</u>		
LSU Health Sciences Center (New Orleans)		31,020
<u>Through: City of New Orleans (#PC210-00000027548)</u>		
Medical Center of Louisiana at New Orleans		1,260,291
Total HIV Emergency Relief Project Grants		1,291,311

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
HIV Care Formula Grants	93.917	
<u>Direct Awards:</u>		
Office of Public Health		\$21,420,987
<u>Through: HIV/AIDS Alliance Region II, Inc.</u>		
LSU Health Sciences Center (New Orleans)		211,630
Total HIV Care Formula Grants		21,632,617
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		984,990
LSU Health Sciences Center (Shreveport)		278,966
Medical Center of Louisiana at New Orleans		523,041
<u>Through: Greater Ouachita Coalition (GO CARE)</u>		
LSU Health Sciences Center (Shreveport) - E.A. Conway Medical Center		262,492
Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		2,049,489
Special Projects of National Significance	93.928	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		351,489
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		261,676
HIV Prevention Activities - Health Department Based	93.940	
<u>Direct Awards:</u>		
Office of Public Health		4,703,860
HIV Demonstration, Research, Public and Professional Education Projects	93.941	
<u>Direct Awards:</u>		
Office of Public Health		147,774
<u>Through: McFarland and Associates</u>		
Southern University and A&M College (Baton Rouge)		29,928
Total HIV Demonstration, Research, Public and Professional Education Projects		177,702

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance <u>Direct Awards:</u> Office of Public Health	93.944	<u>\$1,488,910</u>
Assistance Program for Chronic Disease Prevention and Control <u>Direct Awards:</u> Office of Public Health	93.945	<u>222,146</u>
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs <u>Direct Awards:</u> Office of Public Health	93.946	<u>19,608</u>
Trauma Care Systems Planning and Development <u>Direct Awards:</u> Office of Public Health	93.952	<u>21,467</u>
Block Grants for Community Mental Health Services <u>Direct Awards:</u> Department of Health and Hospitals	93.958	<u>4,538,749</u>
Block Grants for Prevention and Treatment of Substance Abuse <u>Direct Awards:</u> Department of Health and Hospitals	93.959	<u>23,182,109</u>
Family Planning - Service Delivery Improvement Research Grants <u>Direct Awards:</u> Office of Public Health	93.974	<u>33,445</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants <u>Direct Awards:</u> Office of Public Health	93.977	<u>1,753,662</u>
Mental Health Disaster Assistance and Emergency Mental Health <u>Direct Awards:</u> Department of Health and Hospitals	93.982	<u>139,815</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, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	
<u>Direct Awards:</u>		
Office of Public Health		\$147,896
Preventive Health and Health Services Block Grant	93.991	
<u>Direct Awards:</u>		
Office of Public Health		2,351,768
Maternal and Child Health Services Block Grant to the States	93.994	
<u>Direct Awards:</u>		
Office of Public Health		12,352,611
Bureau of Minority Health Access		
<u>Direct Awards:</u>		
Department of Health and Hospitals	93.HHSP233200500804P	4,000
Department of Health and Hospitals	93.HHSP233200500990P	32,658
Total Bureau of Minority Health Access		36,658
Centric Internet Performance Evaluation (NLM)	93.N01-LM-1-3515	
<u>Through: NM/LM SCR, Houston Academy of Medicine</u>		
LSU Health Sciences Center (Shreveport)		1,347
Conference Support for 9th International Congress	93.273-MH-418703	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		20,000
Food Inspection	93.FFB0400156	
<u>Direct Awards:</u>		
Office of Public Health		32,715
Gulf Coast Addiction Technology Transfer Center	93.UTA03-223	
<u>Through: University of Texas at Austin</u>		
Northwestern State University		40,245

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
HAM-TMC Outreach Contract <u>Through: Houston Academy of Medicine - Texas</u> <u>Medical Center Library</u> LSU Health Sciences Center (Shreveport)	93.N01-LM-3515	\$11,375
Hansen's Disease National Ambulatory Care Program <u>Direct Awards:</u> Department of Military Affairs (GOHSEP)	93.unknown	326,958
HIV Demo Project Rapid Testing <u>Direct Awards:</u> Office of Public Health	93.200-2003-02367	312,920
HIV/AIDS Awareness and Risk Reduction Project <u>Through: International Resource Group (IRG-1197)</u> Grambling State University	93.6EPHPA061197	3,573
Katrina Health Information Network <u>Direct Awards:</u> Department of Health and Hospitals	93.HHSP23320054106EC	883,041
Louisiana Vibrio Vulnificus Education Project <u>Through: Interstate Shellfish Sanitation Conference</u> LSU Agricultural Center	93.unknown	17,000
NHDP Physician Education and Training Regarding Newborn Screening <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.258-03-0004	20,464
NIDA Invest Research Fellowship <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.NIDA.INVEST	30,066
NN/LM PNR: Community Outreach, Planning Project <u>Through: NN/LM, PNR University of Washington</u> LSU Health Sciences Center (Shreveport)	93.N01-LM-1-3516	37,611
Seafood Inspection <u>Direct Awards:</u> Office of Public Health	93.FFB0400156	65,161

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Teaching Public Health Outreach Using Wireless LA (NN/LM) <u>Through: National Network of Medicine - South Central</u> LSU Health Sciences Center (Shreveport)	93.N01-LM-1-3515	\$3,376
Vital Stat Coop <u>Direct Awards:</u> Office of Public Health	93.200-2000-07218	292,315
Women's Health Summit <u>Direct Awards:</u> Office of Public Health	93.SP233200400893P	1,500
<u>Aging Cluster:</u>		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.044	5,784,286
Special Programs for the Aging - Title III, Part C - Nutrition Services <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.045	7,269,072
Nutrition Services Incentive Program <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.053	2,930,240
Total Aging Cluster		15,983,598
<u>CCDF Cluster:</u>		
Child Care and Development Block Grant <u>Direct Awards:</u> Department of Social Services	93.575	55,327,059
Child Care Mandatory and Matching Funds of the Child Care and Development Fund <u>Direct Awards:</u> Department of Social Services	93.596	46,443,896
Total CCDF Cluster		101,770,955

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	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		\$1,910,954
Hurricane Katrina Relief	93.776	
<u>Direct Awards:</u>		
Department of Health and Hospitals		437,462,482
State Survey and Certification of Health Care Providers and Suppliers	93.777	
<u>Direct Awards:</u>		
Department of Health and Hospitals		8,851,726
Medical Assistance Program	93.778	
<u>Direct Awards:</u>		
Department of Health and Hospitals		3,335,959,233
Total Medicaid Cluster		3,784,184,395
<u>Research and Development Cluster:</u>		
Centers for Genomics and Public Health	93.063	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		197,872
Model State-Supported Area Health Education Centers	93.107	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		197,767

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards:</u>		
Office of Public Health		\$101,047
Environmental Health	93.113	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		249,278
LSU Health Sciences Center (New Orleans)		319,506
LSU Health Sciences Center (Shreveport)		152,307
Southern University and A&M College (Baton Rouge)		170,798
University of Louisiana at Monroe		34,643
<u>Through: Iowa State University</u>		
LSU A&M College (Baton Rouge)		3,597
<u>Through: University of Alabama at Birmingham</u>		
<u>(#5 P01 ES011617-03)</u>		
LSU A&M College (Baton Rouge)		34,136
<u>Through: University of Florida</u>		
LSU A&M College (Baton Rouge)		(4,277)
Applied Toxicological Research and Testing	93.114	
<u>Direct Awards:</u>		
Nicholls State University		31,647
Southern University and A&M College (Baton Rouge)		12,481
Oral Diseases and Disorders Research	93.121	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		335,625
LSU Health Sciences Center (New Orleans)		665,547
LSU Health Sciences Center (Shreveport)		365,606
Pennington Biomedical Research Center		219,641
<u>Through: University of Kentucky</u>		
LSU Health Sciences Center (New Orleans)		12,763
<u>Through: University of Washington</u>		
LSU Health Sciences Center (New Orleans)		(1,098)
Nurse Anesthetist Traineeships	93.124	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		38,057
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		156,555

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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)		\$1,249,430
Health Program for Toxic Substances and Disease Registry	93.161	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		53,650
Human Genome Research	93.172	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		692,257
<u>Through: University of Utah</u>		
LSU Health Sciences Center (New Orleans)		26
Research Related to Deafness and Communication Disorders	93.173	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,401
LSU Health Sciences Center (New Orleans)		271,863
Nursing Workforce Diversity	93.178	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		63,397
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)		(817)
Allied Health Special Projects	93.191	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		66,697
Research and Training in Complementary and Alternative Medicine	93.213	
<u>Direct Awards:</u>		
LSU Agricultural Center		64,767
Pennington Biomedical Research Center		1,648,754
<u>Through: Rutgers, The State University of New Jersey</u> <u>(#P50AT002776)</u>		
LSU Agricultural Center		85,876

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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)		\$313,577
Mental Health Research Grants	93.242	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		48,297
LSU Health Sciences Center (New Orleans)		207,349
LSU Health Sciences Center (Shreveport)		782,174
University of New Orleans		252,247
<u>Through: Children's Hospital Research Foundation</u>		
LSU Health Sciences Center (Shreveport)		7,004
<u>Through: Tulane University Health Sciences Center</u>		
<u>(#1 R34 MH070 827-01A1)</u>		
University of New Orleans		3,812
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Through: City of Baton Rouge/Parish of East Baton Rouge</u>		
LSU A&M College (Baton Rouge)		64,056
Advanced Education Nursing Grant Program	93.247	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		172,907
Family Planning - Personnel Training	93.260	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		405,005
Occupational Safety and Health Program	93.262	
<u>Through: University of Texas Health Center at Tyler</u>		
<u>(#SC04-07)</u>		
Southeastern Louisiana University		65,186

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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)		\$141,795
Alcohol National Research Service Awards for Research Training	93.272	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		300,034
Pennington Biomedical Research Center		6,210
Alcohol Research Programs	93.273	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		63,849
LSU Health Sciences Center (New Orleans)		1,110,672
LSU Health Sciences Center (Shreveport)		514,946
Pennington Biomedical Research Center		195,237
<u>Through: Oakwood Labs, Loc</u>		
LSU Health Sciences Center (New Orleans)		637
<u>Through: Rand Corporation</u>		
LSU Health Sciences Center (New Orleans)		16,116
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		29,485
<u>Through: Xavier University</u>		
LSU Health Sciences Center (New Orleans)		34,895
Drug-Free Communities Support Program Grants	93.276	
<u>Direct Awards:</u>		
Louisiana Tech University		67,372
Drug Abuse and Addiction Research Programs	93.279	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		466,890
LSU Health Sciences Center (Shreveport)		498,705
Pennington Biomedical Research Center		27,762
University of New Orleans		281,413
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		117,344
<u>Through: University of Minnesota</u>		
LSU Health Sciences Center (Shreveport)		73,561
<u>Through: University of Texas Medical Branch</u>		
LSU Health Sciences Center (Shreveport)		23,329

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Mental Health National Research Service Awards for Research Training	93.282	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$11,588
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		2,055,870
Office of Public Health		193,216
<u>Through: American Medical Association</u>		
LSU Health Sciences Center (New Orleans)		113,061
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		95,142
<u>Through: University of Alabama</u>		
LSU Health Sciences Center (New Orleans)		25,019
<u>Through: University of Arizona</u>		
LSU Health Sciences Center (New Orleans)		15,379
<u>Through: University of California, Los Angeles</u>		
LSU Health Sciences Center (New Orleans)		(10,787)
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		115,279
Bioengineering Research	93.287	
<u>Direct Awards:</u>		
Louisiana Tech University		214,219
Comparative Medicine	93.306	
<u>Direct Awards:</u>		
University of New Orleans		268,283
<u>Through: University of California, Davis (#K-980472-02)</u>		
University of New Orleans		82,806
Minority Health and Health Disparities Research	93.307	
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City		122,857

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Advanced Education Nursing Traineeships	93.358	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$74,063
Southern University and A&M College (Baton Rouge)		7,300
Nursing Research	93.361	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		(98)
National Center for Research Resources	93.389	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,054,613
LSU Health Sciences Center (New Orleans)		6,049,780
LSU Health Sciences Center (Shreveport)		2,263,053
Pennington Biomedical Research Center		667,428
Southern University and A&M College (Baton Rouge)		24,147
University of Louisiana at Lafayette		1,276,148
<u>Through: Illinois State University (#1 R25 RR020425-01A1)</u>		
University of New Orleans		8,941
<u>Through: Texas State University - San Marcos</u>		
<u>(#5P40RR17072-05)</u>		
LSU Agricultural Center		74,992
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		590,748
Academic Research Enhancement Award	93.390	
<u>Direct Awards:</u>		
Southeastern Louisiana University		58,433
Cancer Cause and Prevention Research	93.393	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		143,740
LSU Health Sciences Center (New Orleans)		1,095,139
LSU Health Sciences Center (Shreveport)		526,579
Pennington Biomedical Research Center		285,758
<u>Through: H. Lee Moffit Cancer Center</u>		
LSU Health Sciences Center (New Orleans)		44,329
<u>Through: Hipple Cancer Research Center</u>		
LSU Health Sciences Center (Shreveport)		181,556
<u>Through: Vanderbilt University</u>		
LSU Health Sciences Center (New Orleans)		18,405

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Cancer Detection and Diagnosis Research	93.394	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$427,457
<u>Through: Stanford University</u>		
LSU Health Sciences Center (New Orleans)		(32,492)
Cancer Treatment Research	93.395	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		598,390
LSU Health Sciences Center (New Orleans)		434,941
LSU Health Sciences Center (Shreveport)		160,989
<u>Through: National Childhood Cancer Foundation</u>		
LSU Health Sciences Center (New Orleans)		1,969
<u>Through: NSABP Foundation Inc.</u>		
LSU Health Sciences Center (New Orleans)		12,210
<u>Through: Southwest Oncology Group</u>		
LSU Health Sciences Center (Shreveport)		79,412
<u>Through: University of Alabama at Birmingham</u>		
LSU Health Sciences Center (Shreveport)		12,053
Cancer Biology Research	93.396	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		316,191
LSU Health Sciences Center (New Orleans)		899,357
LSU Health Sciences Center (Shreveport)		345,649
University of Louisiana at Monroe		69,610
<u>Through: Florida Atlantic University</u>		
LSU A&M College (Baton Rouge)		126,076
Cancer Centers Support Grants	93.397	
<u>Through: Mayo Clinic</u>		
LSU Health Sciences Center (New Orleans)		90,209
Cancer Research Manpower	93.398	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		190,567
LSU Health Sciences Center (Shreveport)		179,932

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Cancer Control	93.399	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$258,163
University of Louisiana at Monroe		45,936
<u>Through: Southwest Oncology Group</u>		
LSU Health Sciences Center (Shreveport)		39,824
Head Start	93.600	
<u>Direct Awards:</u>		
University of New Orleans		18,950
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		307,472
Health Careers Opportunity Program	93.822	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		280,212
Basic/Core Area Health Education Centers	93.824	
<u>Through: American Medical Student Association Foundation</u>		
LSU Health Sciences Center (New Orleans)		11,751
Heart and Vascular Diseases Research	93.837	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		303,872
LSU Health Sciences Center (New Orleans)		1,840,581
LSU Health Sciences Center (Shreveport)		483,190
Pennington Biomedical Research Center		2,271,798
Southeastern Louisiana University		29,204
<u>Through: Medical College of Wisconsin</u>		
LSU Health Sciences Center (New Orleans)		13,126
<u>Through: Rand Corporation</u>		
LSU Health Sciences Center (New Orleans)		16,547
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		273,656

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Heart and Vascular Diseases Research (Cont.)	93.837	
<u>Through: Tulane University (#1 U01 HL66855-01)</u>		
University of New Orleans		\$13,244
<u>Through: University of Alabama</u>		
LSU Health Sciences Center (New Orleans)		14,479
<u>Through: University of Texas, Houston</u>		
LSU Health Sciences Center (New Orleans)		(148)
<u>Through: University of Wisconsin (#1 R01 HL076238-01)</u>		
Pennington Biomedical Research Center		109,084
<u>Through: Wake Forest University HSC</u>		
LSU Health Sciences Center (New Orleans)		25,604
Lung Diseases Research	93.838	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,556,048
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		234,481
Blood Diseases and Resources Research	93.839	
<u>Through: Case Western Reserve University</u>		
(#5R01 HL-66267-02)		
Louisiana Tech University		(735)
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		220,990
Diabetes, Endocrinology and Metabolism Research	93.847	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		236,057
LSU Health Sciences Center (New Orleans)		437,310
LSU Health Sciences Center (Shreveport)		248,186
Pennington Biomedical Research Center		2,808,119
University of Louisiana at Monroe		57,767
Digestive Diseases and Nutrition Research	93.848	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		2,887,814
Pennington Biomedical Research Center		5,268,764

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Kidney Diseases, Urology and Hematology Research	93.849	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$596,441
LSU Health Sciences Center (Shreveport)		244,757
Pennington Biomedical Research Center		191,072
University of Louisiana at Monroe		150,737
<u>Through: Medical City Dallas Hospital</u>		
LSU Health Sciences Center (New Orleans)		13,009
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		2,456,614
LSU Health Sciences Center (Shreveport)		660,878
Pennington Biomedical Research Center		482,091
University of New Orleans		27,726
<u>Through: Rush - Presbyterian - St. Luke's Medical Center</u>		
LSU Health Sciences Center (Shreveport)		4,509
<u>Through: University of Medicine and Dentistry New Jersey</u>		
LSU Health Sciences Center (Shreveport)		70,292
<u>Through: Yale University</u>		
LSU Health Sciences Center (Shreveport)		3,427
Allergy, Immunology and Transplantation Research	93.855	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(22,902)
LSU Health Sciences Center (New Orleans)		13,179
LSU Health Sciences Center (Shreveport)		102,862
<u>Through: Drexel University</u>		
LSU Health Sciences Center (Shreveport)		14,983
Microbiology and Infectious Diseases Research	93.856	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		350,790
LSU Health Sciences Center (New Orleans)		3,060,408
LSU Health Sciences Center (Shreveport)		1,801,408
<u>Through: Boston University</u>		
LSU Health Sciences Center (New Orleans)		25,243
<u>Through: Children's Hospital, Research Institute</u>		
LSU Health Sciences Center (New Orleans)		44,710

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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	
Through: <u>G L Synthesis Inc</u>		
LSU Health Sciences Center (New Orleans)		(\$710)
Through: <u>Molecular Therapeutics, Inc.</u>		
LSU Health Sciences Center (New Orleans)		14,905
Through: <u>Tulane University</u>		
LSU Health Sciences Center (New Orleans)		45,198
Through: <u>University of Florida</u>		
LSU Health Sciences Center (New Orleans)		1,670
Through: <u>University of Texas Medical Branch</u>		
LSU Health Sciences Center (Shreveport)		317,890
Through: <u>University of Washington</u>		
LSU Health Sciences Center (New Orleans)		(98)
Biomedical Research and Research Training	93.859	
Direct Awards:		
LSU A&M College (Baton Rouge)		1,061,063
LSU Health Sciences Center (New Orleans)		783,779
LSU Health Sciences Center (Shreveport)		397,542
University of New Orleans		118,267
Through: <u>Massachusetts General Hospital</u>		
LSU A&M College (Baton Rouge)		157,162
Through: <u>Northern Arizona University (#5 RO1 GM60795)</u>		
LSU A&M College (Baton Rouge)		(1)
Through: <u>SUNY Research Foundation - University at Albany</u>		
LSU A&M College (Baton Rouge)		37,279
Through: <u>University of Utah</u>		
LSU A&M College (Baton Rouge)		187,207
Through: <u>University of Wisconsin - Madison</u>		
LSU A&M College (Baton Rouge)		69,465
Child Health and Human Development Extramural Research	93.865	
Direct Awards:		
LSU Health Sciences Center (New Orleans)		513,311
LSU Health Sciences Center (Shreveport)		45,069
Pennington Biomedical Research Center		522,925
Southern University at Shreveport-Bossier City		32,909
University of New Orleans		600,833

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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 Health Sciences Center (New Orleans)		\$2,262,481
Pennington Biomedical Research Center		568,289
<u>Through: Saint Charles Pharmacy</u>		
LSU Health Sciences Center (New Orleans)		7,514
Vision Research	93.867	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		238,683
LSU Health Sciences Center (New Orleans)		2,941,647
<u>Through: Doheny Eye Institute</u>		
LSU Health Sciences Center (New Orleans)		24,421
<u>Through: Johns Hopkins University</u>		
LSU Health Sciences Center (New Orleans)		203,624
<u>Through: Photon Industries</u>		
LSU Health Sciences Center (New Orleans)		2,008
<u>Through: University of Missouri at Kansas City</u>		
LSU Health Sciences Center (New Orleans)		2,478
Medical Library Assistance	93.879	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		122,349
<u>Through: Houston Academy of Medicine-Texas Medical Center Library</u>		
Southeastern Louisiana University		5,000
<u>Through: The Research Institute for Children's Hospital (#1 K22 LM00 8794-01)</u>		
University of New Orleans		31,742
Grants for Training in Primary Care Medicine and Dentistry	93.884	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		154,754
Alcohol Research Center Grants	93.891	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,669,942

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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>		
Louisiana Tech University		\$137,960
<u>Through: Area Health Education Center (#Better Health)</u>		
Louisiana Tech University		106,418
<u>Through: Southeast Louisiana Area Health Education Center Foundation</u>		
Southeastern Louisiana University		43,411
<u>Through: Southeastern Louisiana Area Health Education Center</u>		
LSU Health Sciences Center (New Orleans)		253,283
Healthy Start Initiative	93.926	
<u>Through: Family Road of Greater Baton Rouge</u>		
LSU A&M College (Baton Rouge)		13,492
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)		183,933
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		9,795
Trauma Care Systems Planning and Development	93.952	
<u>Through: University of Hawaii</u>		
LSU Health Sciences Center (Shreveport)		116,115
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)		55,374
International Research and Research Training	93.989	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		44,116

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Animal Holding and Care of Animals . . . Intramural Research	93.RD.N02-NS-4-2358	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$534,599
Assessment of Thalidomide-Based TNF Alpha Inhibitors	93.RD.263-MD-417896	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		24,234
Attenuation of Brucella Using Dominant Repair Mutans	93.RD.1 R21A1055964-01	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		153,759
Breeding/Housing/Maintenance of Rhesus in Support of AIDS Vaccines Development	93.RD.N01-AO-22751	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		766,100
Cancer Information Services	93.RD.N02CO51106	
<u>Through: University of Kentucky</u>		
LSU Health Sciences Center (New Orleans)		46,018
Cancer Prevention and Control	93.RD.543785	
<u>Through: Tulane University</u>		
LSU Health Sciences Center (Shreveport)		61,208
Clinical Research Network for Treatment	93.RD.N268200536172C	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		41,394
Collaboration Agreement - Genetic Polymorphism	93.RD.263-MD-216491-2	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		30,192
CT Scan Analysis for Patients Enrolled in Export Study	93.RD.Z633174	
<u>Through: Research Corporation of the University of Hawaii</u>		
Pennington Biomedical Research Center		2,137

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Determine Genetic Susceptibility to Lung Cancer	93.RD.N01-HG-65404	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$156,022
Develop and Evaluate New Leprosy and TB Vaccines	93.RD.258-03-0001/TO #5	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		5,888
Effect of Antipsychotic Medication on Schizophrenia	93.RD.N01MH90001	
<u>Through: University of North Carolina at Chapel Hill</u>		
LSU Health Sciences Center (Shreveport)		239
Generic Polymorphism Superoxide Dismutase in Placenta	93.RD.263-MQ-306627	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		17,301
HIV Sensitivity Test of Antiviral Susceptibility	93.RD.PS149200431A	
<u>Through: Norion Diagnostic Innovations, Inc</u>		
LSU Health Sciences Center (New Orleans)		6,865
Identifying New Biomarkers for Breast Cancer	93.RD.BCTR0601144	
Using Antibody Micro-array Staining		
<u>Through: Susan G. Komen Breast Cancer Foundation</u>		
LSU A&M College (Baton Rouge)		6,919
Immunology Research Design Support Services		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO#3	57,414
LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO#11	47,034
Immunology Research Functional Support Services	93.RD.258-03-0001/TO#2	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		52,393
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)		53,985

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Maintenance of a SPF Pigtail Breeding Colony	93.RD.No.1-AO-12747	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$1,028,289
Media Communications Component	93.RD.U36CCU300430	
<u>Through: University of Alabama</u>		
LSU Health Sciences Center (New Orleans)		26,963
Microbiology Research Design Support Services		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO#1	54,262
LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO #9	46,793
Microbiology Research Functional Support Services	93.RD.258-03-0001/TO#10	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		33,050
Oligoamine Based Chemotherapy of Microsporidia	93.RD.R44AI43094	
<u>Through: SLIL Biomedical Corporation</u>		
LSU Health Sciences Center (New Orleans)		(50,438)
Phase 3 Efficacy Trial of Azithromycin Ve	93.RD.N01AI75329	
<u>Through: University of North Carolina</u>		
LSU Health Sciences Center (New Orleans)		322
Population Based Multidisciplinary Study of Centenarians	93.RD.P01AG17553	
<u>Through: University of Georgia</u>		
LSU Health Sciences Center (New Orleans)		280,720
Prednisone and Fish Oil Supplements in Children and Young	93.RD.R01DK49368	
<u>Through: Medical City Dallas Hospital</u>		
LSU Health Sciences Center (New Orleans)		145
Project Director Oversight Continued	93.RD.258-03-0001/TO #HSH25850298	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,628

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

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For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Record Linkage SRV from National Cancer Registry	93.RD.158070002A	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$1,189
SEER Expansion Program		
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)	93.RD.N02NP15106	183,032
LSU Health Sciences Center (New Orleans)	93.RD.N01PC54402	1,305,222
Services to Promote Sharing of Information	93.RD.N01-LM-1-3515	
<u>Through: Houston Academy of Medicine</u>		
LSU Health Sciences Center (New Orleans)		1,711
Sexually Transmitted Infections Clinical	93.RD.N01AI40073	
<u>Through: University of Alabama</u>		
LSU Health Sciences Center (New Orleans)		8,960
Tuberculosis Research Functional Support Services		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO #8	51,047
LSU A&M College (Baton Rouge)	93.RD.258-03-0001/TO#12	23,005
Total Research and Development Cluster		88,221,846
<u>Student Financial Assistance Cluster:</u>		
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	
<u>Direct Awards:</u>		
Northwestern State University		107,922
Southeastern Louisiana University		43,184
Southern University and A&M College (Baton Rouge)		162,270
University of Louisiana at Lafayette		64,500
Total Student Financial Assistance Cluster		377,876
Total U.S. Department of Health and Human Services		\$4,569,225,030

(Continued)

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

STATE OF LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2006

	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		\$97,519
State Commissions	94.003	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		188,051
Learn and Serve America - School and Community Based Programs	94.004	
<u>Direct Awards:</u>		
Department of Education		241,334
Learn and Serve America - Higher Education	94.005	
<u>Through: Xavier University</u>		
Grambling State University		156,627
AmeriCorps	94.006	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		2,926,324
Planning and Program Development Grants	94.007	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		5,407
Training and Technical Assistance	94.009	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		63,088
<u>Foster Grandparent/Senior Companion Cluster:</u>		
Foster Grandparent Program	94.011	
<u>Direct Awards:</u>		
Pinecrest Developmental Center		293,018
Total Corporation for National and Community Service		\$3,971,368

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
SOCIAL SECURITY ADMINISTRATION		
Social Security - Work Incentives Planning and Assistance Program	96.008	
<u>Direct Awards:</u>		
Executive Department		\$204,454
LSU Health Sciences Center (New Orleans)		292,680
Total Social Security - Work Incentives Planning and Assistance Program		497,134
Electronic Death Registration Process	96.SS00-04-60094	
<u>Direct Awards:</u>		
Office of Public Health		3,105
<u>Disability Insurance/SSI Cluster:</u>		
Social Security - Disability Insurance	96.001	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Youth Services		61,164
Department of Social Services		32,459,254
Supplemental Security Income	96.006	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Youth Services		445,997
Total Disability Insurance/SSI Cluster		32,966,415
<u>Research and Development Cluster:</u>		
Social Security - Research and Demonstration	96.007	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		124,105
Total Social Security Administration		\$33,590,759

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY		
Urban Areas Security Initiative	97.008	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		<u>\$4,687,652</u>
Boating Safety Financial Assistance	97.012	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>994,533</u>
National Fire Academy Training Assistance	97.018	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>(8,302)</u>
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		<u>132,025</u>
Flood Mitigation Assistance	97.029	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		<u>153,262</u>
Crisis Counseling	97.032	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		<u>11,031,329</u>
Disaster Unemployment Assistance	97.034	
<u>Direct Awards:</u>		
Department of Labor		<u>322,717,198</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		<u>1,313,642,385</u>
Hazard Mitigation Grant	97.039	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		<u>2,847,261</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, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
National Dam Safety Program	97.041	
<u>Direct Awards:</u>		
Department of Transportation and Development		\$37,412
State Fire Training Systems Grants	97.043	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,558
Pre-Disaster Mitigation	97.047	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		144,161
Southern University and A&M College (Baton Rouge)		65,417
Total Pre-Disaster Mitigation		209,578
Emergency Operations Centers	97.052	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		69,673
Competitive Training Grants	97.068	
<u>Through: University of Tennessee (#2005-GT-T5-K010)</u>		
LSU A&M College (Baton Rouge)		1,649
State Homeland Security Program (SHSP)	97.073	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		8,869,191
Campus Public Safety Response to WMD Incidents Course Management Support and Course Delivery	97.20027	
<u>Through: International Association of Campus Law Enforcement (#2003-TG-TX-0001)</u>		
LSU A&M College (Baton Rouge)		46,677
Emergency Response to Weapons of Mass Destruction	97.1999-MU-CX-K006	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		22,954,813
Louisiana Catastrophic Exercise	97.2004-17-2291RB9064-4104-D (83)	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		11,219

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Operation Slots (U.S. Immigration and Customs)	97.unknown	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$6,640
Repetitive Loss Technical Assistance	97.999 (83)	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		103,887
Sociology Intern - Anna Cutlip	97.30299	
<u>Through: Ascension Parish Office of Homeland Security and Emergency Preparedness</u>		
LSU A&M College (Baton Rouge)		16,526
Unmet Needs	97.2001-42-1246/1264/1269UN-9062-4101-D (83)	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		93,704
University and College Domestic Preparedness Assistance	97.16448	
<u>Through: International Association of Campus Law Enforcement</u>		
LSU A&M College (Baton Rouge)		23,186
U.S. Secret Service - Louisiana Electronic and Financial Crimes Task Force	97.unknown	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		4,148
<u>Homeland Security Cluster:</u>		
Homeland Security Grant Program	97.067	
<u>Direct Awards:</u>		
Department of Military Affairs (GOHSEP)		18,641,474

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
<u>Research and Development Cluster:</u>		
Flood Mitigation Assistance	97.029	
<u>Direct Awards:</u>		
University of New Orleans		\$336,695
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)		187,926
Professional GIS Support Services	97.RD.HSFE06-05-P-6436	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		100,000
Total Research and Development Cluster		624,621
Total U.S. Department of Homeland Security		\$1,707,916,299
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		
Cooperative Development Program (CDP)	98.002	
Through: OCI International, Inc. (#EDH-A-00-03-0021-00)		
Southern University and A&M College (Baton Rouge)		\$1,601
Through: United Negro College Fund		
Southern University and A&M College (Baton Rouge)		4,803
Total Cooperative Development Program (CDP)		6,404
Partnerships for Food Industry Development	98.PCE-A-00-01-00012-00	
<u>Direct Awards:</u>		
LSU Agricultural Center		500,229
Meat, Seafood and Poultry Expansion into Southern Africa Program	98.690-A-00-04-00249-00	
<u>Direct Awards:</u>		
LSU Agricultural Center		451,711

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)		
<u>Research and Development Cluster:</u>		
Human Health Impacts and Aquaculture	98.RD.PO #Z763323	
Through: <u>Research Corporation of the University of Hawaii</u> <u>(#LAG-G-00-96-90015-00)</u>		
LSU A&M College (Baton Rouge)		\$16,197
Support for Trade Capacity Building Activities	98.RD.PCE-I-00-98-00016-00	
Through: <u>Nathan Associates, Inc. (#PO #C075-200-UNO-01)</u> University of New Orleans		25,968
Technical Advisory Services to Support Proinversion's Port Concession Program	98.RD.527-C-00-99-00271-00	
Through: <u>Nathan Associates, Inc. (#PO #B642-013Z-UN-01)</u> University of New Orleans		11,312
Total Research and Development Cluster		53,477
Total U.S. Agency for International Development		\$1,011,821
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOANS		\$10,935,412,581
LOAN ACTIVITY		
Federal Family Education Loans	84.032	\$1,928,556,590
Perkins Loan Cancellations	84.037	1,181,456
College Housing and Academic Facilities Loans	84.142	746,000
<u>Student Financial Assistance Cluster:</u>		
Federal Family Education Loans	84.032	496,958,011
Federal Perkins Loan Program - Federal Capital Contributions	84.038	50,903,976
Federal Direct Student Loans	84.268	2,100,094
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	6,449,252
Nursing Student Loans	93.364	1,619,163
Total Student Financial Assistance Cluster		558,030,496
Total Loan Activity		\$2,488,514,542
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		\$13,423,927,123

(Concluded)

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

STATE OF LOUISIANA**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006****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, 2006. 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 LOUISIANA**Notes to the Schedule of Expenditures of Federal Awards
(Continued)**

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.3% 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 LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

CFDA Number	Loans and Loan Guarantees	Loans Disbursed During Year Ended June 30, 2006	Loans and Loan Guarantees Outstanding June 30, 2006
84.032	Federal Family Education Loans (note F)	\$496,958,011	\$1,927,569,765 (a)
84.038	Federal Perkins Loan Program - Federal Capital Contributions (note K)	11,695,962	53,133,068
84.142	College Housing and Academic Facilities Loans (note M)		291,000
84.268	Federal Direct Student Loans (note G)	2,100,094	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J)	1,286,672	5,792,038
93.364	Nursing Student Loans (note J)	411,085	1,566,886
	<u>Other Non-Cash Assistance</u>		
10.025	Plant and Animal Disease, Pest Control, and Animal Care	1,947,596	
10.550	Food Donation	21,046,862	
10.565	Commodity Supplemental Food Program	9,811,718	
10.569	Emergency Food Assistance Program (Food Commodities)	5,656,558	
39.003	Donation of Federal Surplus Personal Property	5,657,920	
	Total	<u>\$556,572,478</u>	<u>\$1,988,352,757</u>

(a) As of June 30, 2006, 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 \$1,927,569,765 (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 LOUISIANANotes 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, 2006, OSFA paid lending institutions \$26,664,781 for defaulted student loans, and the average federal participation in these default payments was 97.56%. New loans and consolidations of existing loans to students during the year ended June 30, 2006, which are guaranteed by OSFA, amounted to \$426,411,883. Only new loans made by universities are included as part of the SFA cluster. As of June 30, 2006, the original principal on outstanding loan guarantees under the FFEL Program, which are guaranteed by OSFA, amounted to \$1,927,569,765.

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, 2006</u>
Bossier Parish Community College	\$9,118,183
Delgado Community College	11,998,918
Grambling State University	32,464,322
LSU and A&M College (Baton Rouge)	86,512,904
LSU at Alexandria	8,984,844
LSU at Eunice	5,039,338
LSU Health Sciences Center (New Orleans)	32,009,117
LSU Health Sciences Center (Shreveport)	12,474,112
LSU in Shreveport	11,723,066
Louisiana Tech University	20,764,790
McNeese State University	19,936,004
Nicholls State University	1,029,912
Northwestern State University	31,471,268
River Parishes Community College	1,251,840
Southeastern Louisiana University	40,642,108
Southern University and A&M College (Baton Rouge)	65,265,168
Southern University at New Orleans	18,016,484
Southern University at Shreveport-Bossier City	1,054,146
University of Louisiana at Lafayette	33,720,906
University of Louisiana at Monroe	28,936,562
University of New Orleans	24,544,019
Total	<u>\$496,958,011</u>

STATE OF LOUISIANANotes 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, 2006, loans totaling \$1,335,259 and \$764,835 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, 2006, is presented in the following schedule. The total benefits paid and administrative costs for June 30, 2006, is almost triple the total reported for June 30, 2005. This large increase is the result of hurricanes Katrina and Rita.

State Portion (Benefits Paid)	\$823,258,266
Federal Portion (Administrative Costs)	<u>28,965,136</u>
Total	<u><u>\$852,223,402</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

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

amount of new loans made during the year and the outstanding balances of loans made under these programs as of June 30, 2006, are presented in the following schedule.

<u>Hospital/University</u>	Nursing Student Loans		Health Professions Student Loans	
	Loans Made During the Year Ended June 30, 2006	Outstanding Balance June 30, 2006	Loans Made During the Year Ended June 30, 2006	Outstanding Balance June 30, 2006
Grambling State University		\$111,376		
LSU at Eunice		5,189		
LSU Health Sciences Center (New Orleans)	\$411,085	1,319,249	\$947,107	\$4,399,388
LSU Health Sciences Center (Shreveport)				52,164
Southeastern Louisiana University		19,401		
University of Louisiana at Lafayette		83,319		
University of Louisiana at Monroe		28,352	339,565	1,340,486
Total	<u>\$411,085</u>	<u>\$1,566,886</u>	<u>\$1,286,672</u>	<u>\$5,792,038</u>

**K. FEDERAL PERKINS LOAN PROGRAM -
FEDERAL CAPITAL CONTRIBUTIONS**

Public institutions of higher education receive federal capital contributions under the Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under this program as of June 30, 2006, are presented in the following schedule.

<u>Hospital/University</u>	Perkins Loans	
	Loans Made During the Year Ended June 30, 2006	Outstanding Balance June 30, 2006
Delgado Community College		\$5,080
LSU and A&M College (Baton Rouge)	\$4,155,761	13,749,695
LSU at Eunice	74,688	539,374
LSU Health Sciences Center (New Orleans)	810,558	2,919,457
LSU Health Sciences Center (Shreveport)	597,070	1,817,900
Louisiana Tech University	1,684,528	7,215,393
McNeese State University	708,683	2,910,015
Nicholls State University	1,000	21,076
Northwestern State University	488,399	2,828,917
Southeastern Louisiana University	404,773	2,291,525

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

	Perkins Loans	
	Loans Made During the Year Ended June 30, 2006	Outstanding Balance June 30, 2006
<u>Hospital/University (Cont.)</u>		
Southern University and A&M College (Baton Rouge)		\$1,716,418
Southern University at Shreveport-Bossier City		474,787
University of Louisiana at Lafayette	\$1,161,638	9,708,078
University of Louisiana at Monroe	1,120,756	4,225,060
University of New Orleans	488,108	4,710,293
Total	<u>\$11,695,962</u>	<u>\$55,133,068</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, 2006, are presented in the following schedule.

<u>Hospital/University</u>	<u>Principal and Interest Canceled</u>
LSU and A&M College (Baton Rouge)	\$110,624
LSU at Eunice	19,723
LSU Health Sciences Center (New Orleans)	82,797
Louisiana Tech University	182,491
McNeese State University	103,147
Nicholls State University	1,964
Northwestern State University	107,569
Southeastern Louisiana University	51,810
University of Louisiana at Lafayette	332,158
University of Louisiana at Monroe	186,456
University of New Orleans	2,717
Total	<u>\$1,181,456</u>

STATE OF LOUISIANANotes 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 two universities. The outstanding balances of loans made under this program as of June 30, 2006, are presented in the following schedule.

<u>University</u>	<u>Outstanding Balance June 30, 2006</u>
Grambling State University	\$286,000
LSU and A&M College (Baton Rouge)	<u>5,000</u>
Total	<u><u>\$291,000</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, 2006, the outstanding loan balance was \$2,406,397. Payments totaling \$103,234 were made during the year.

**O. SPECIAL SUPPLEMENTAL NUTRITION
PROGRAM FOR WOMEN, INFANTS,
AND CHILDREN (WIC PROGRAM)**

During the fiscal year ended June 30, 2006, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of \$35,534,628 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 880,146 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 557,668 less participants than were actually served during the fiscal year.

STATE OF LOUISIANANotes 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, 2006, 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-155) and the outstanding loan balances for certain loan programs as of and for the year ended June 30, 2005. The state's Type A federal award programs for the year ended June 30, 2006, were all federally assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2005, was equal to or greater than \$30,000,000.

A total of 26 Type A programs/clusters were identified. Auditors designated one Type A program/cluster as low-risk, which was not audited as major during the 2006 fiscal year. The one Type A program/cluster identified as low-risk was:

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

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 one Type A program/cluster was assessed as low-risk for the 2006 fiscal year, one high-risk Type B program/cluster was identified and audited as major. The one high-risk Type B program/cluster audited as major during the 2006 fiscal year is:

90.401 Help America Vote Act Requirements Payments

The major programs cumulatively account for approximately 92% of the state's expenditures/issues/loans of federal award programs for the year ended June 30, 2006. 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		\$81,864,452	\$2,166,763
10.558	Child and Adult Care Food Program		47,457,011	46,831,640
14.228	Community Development Block Grants/State's Program		38,124,987	35,589,655
17.225	Unemployment Insurance		852,223,402	
84.010	Title 1 Grants to Local Educational Agencies		222,319,655	218,966,365

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
84.032	<u>Federal Family Education Loans:</u>			
	Administrative Expenditures		\$24,550,259	
	Loan Activity		1,928,556,590	
84.126	Rehabilitation Services - Vocational Rehabilitation			
	Grants to States		41,225,574	\$127,776
84.367	Improving Teacher Quality State Grants		56,340,739	53,954,942
84.938	Hurricane Education Recovery		153,821,460	119,682,611
90.401	Help America Vote Act Requirements Payments		9,564,575	
93.558	Temporary Assistance for Needy Families		120,276,340	44,493,363
93.563	Child Support Enforcement		41,897,370	10,101,805
93.658	Foster Care - Title IV-E		54,404,412	603,687
93.667	Social Services Block Grant		77,802,363	773,940
93.767	State Children's Insurance Program		97,548,387	
97.034	Disaster Unemployment Assistance		322,717,198	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,313,642,385	947,821,584
<u>Food Stamp Cluster:</u>				
10.551	Food Stamps	\$1,198,290,093		
10.561	State Administrative Matching Grants for Food Stamp Program	48,782,260	1,247,072,353	984,816
<u>WIA Cluster:</u>				
17.258	WIA Adult Program	19,708,498		16,936,978
17.259	WIA Youth Activities	14,883,394		16,549,951
17.260	WIA Dislocated Workers	51,554,344	86,146,236	45,348,152
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction	588,618,733	588,618,733	2,568,927

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	\$13,784,509		
84.032	<u>Federal Family Education Loans:</u>			
	Loan Activity	496,958,011		
84.033	Federal Work-Study Program	7,961,802		
84.038	<u>Federal Perkins Loan Program -</u>			
	<u>Federal Capital Contributions:</u>			
	Administrative Expenditures	428,135		
	Loan Activity	50,903,976		
84.063	Federal Pell Grant Program	181,706,702		
84.268	<u>Federal Direct Student Loan:</u>			
	Loans Disbursed	2,100,094		
93.342	<u>Health Professions Student Loans, Including Primary</u>			
	<u>Care Loans/Loans for Disadvantaged Students:</u>			
	Loan Activity	6,449,252		
93.364	<u>Nursing Student Loans:</u>			
	Loan Activity	1,619,163		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	377,876	\$762,289,520	
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education - Grants to States (IDEA, Part B)	142,978,056		\$131,299,414
84.173	Special Education - Preschool Grants (IDEA Preschool)	5,216,470	148,194,526	4,294,494
<u>CCDF (Child Care) Cluster:</u>				
93.575	Child Care and Development Block Grant	55,327,059		1,120,006
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	46,443,896	101,770,955	
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	1,910,954		
93.776	Hurricane Katrina Relief Program	437,462,482		
93.777	State Survey and Certification of Health Care Providers and Suppliers	8,851,726		
93.778	Medical Assistance Program	3,335,959,233	3,784,184,395	

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>Disability Insurance/SSI Cluster:</u>				
96.001	Social Security - Disability Insurance	\$32,520,418		
96.006	Supplemental Security Income	445,997	\$32,966,415	
<u>Research and Development Cluster:</u>				
	U.S. Agency for International Development	53,477		
	U.S. Department of Agriculture	9,134,834		\$34,506
	U.S. Department of Commerce	7,203,206		59,850
	U.S. Department of Defense	15,760,197		850,163
	U.S. Department of Education	3,721,134		251,068
	U.S. Department of Energy	5,853,499		1,359,522
	Environmental Protection Agency	3,020,884		547,778
	General Services Administration	562,051		
	U.S. Department of Health and Human Services	88,221,846		5,061,769
	U.S. Department of Homeland Security	624,621		
	U.S. Department of Housing and Urban Development	5,963		
	U.S. Department of the Interior	4,302,800		329,423
	U.S. Department of Justice	33,634		
	National Aeronautics and Space Administration	3,412,679		51,958
	National Endowment for the Humanities	73,914		
	National Science Foundation	24,068,249		247,069
	Small Business Administration	1,212,942		
	Social Security Administration	124,105		23,691
	U.S. Department of Transportation	55,012		
	U.S. Department of Veterans Affairs	18,564	167,463,611	
Total Expenditures (Activity) of Major Programs			<u>\$12,403,043,903</u>	<u>\$1,709,033,666</u>

STATE OF LOUISIANANotes 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, 2006. 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

Fifth Louisiana Levee District
102 Burnside Drive
Tallulah, LA 71282

Atchafalaya Basin Levee District
Post Office Box 170
Port Allen, LA 70767-0170

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

Caddo Levee District
Post Office Box 78282
Shreveport, LA 71137-8282

Greater New Orleans Expressway Commission
Post Office Box 7656
Metairie, LA 70010

Custodian of Notarial Records
for Orleans Parish
1340 Poydras, Suite 360
New Orleans, LA 70112

House of Representatives
Post Office Box 94062
Baton Rouge, LA 70804

East Jefferson Levee District
203 Plauche Court
Harahan, LA 70123

* Jefferson Parish Human Services Authority
3300 W. Esplanade Avenue, Suite 213
Metairie, LA 70002

* = Single Audit

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Lafourche Basin Levee District Post Office Box 670 Vacherie, LA 70090	* Louisiana Housing Finance Agency 2415 Quail Drive Baton Rouge, LA 70808
* Lake Borgne Basin Levee District Post Office Box 216 Violet, LA 70092	Louisiana Motor Vehicle Commission 3519 12th Street Metairie, LA 70002
Legislative Budgetary Control Council Post Office Box 44305 Baton Rouge, LA 70804	Louisiana Naval War Memorial Commission 305 South River Road Baton Rouge, LA 70802
Legislative Fiscal Office Post Office Box 44097 Baton Rouge, LA 70804	Louisiana Professional Engineering and Land Surveying Board 9643 Brookline Avenue, Suite 121 Baton Rouge, LA 70809
Louisiana Beef Industry Council 4921 I-10 Frontage Road Port Allen, LA 70767	Louisiana Public Facilities Authority 2237 South Acadian Thruway, Suite 650 Baton Rouge, LA 70808
Louisiana Cancer Research Center 1615 Poydras, Suite 1000 New Orleans, LA 70112	Louisiana Real Estate Appraisers Board Post Office Box 14785 Baton Rouge, LA 70898
Louisiana Economic Development Corporation Post Office Box 94185 Baton Rouge, LA 70804-9185	Louisiana Real Estate Commission Post Office Box 14785 Baton Rouge, LA 70898
* Louisiana Educational Television Authority 7733 Perkins Road Baton Rouge, LA 70810-1199	Louisiana Recreational and Used Motor Vehicle Commission 3132 Valley Creek Drive Baton Rouge, LA 70808

* = Single Audit

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Louisiana Retirement Systems Building
Management Partnership
Post Office Box 44213
Baton Rouge, LA 70804

Louisiana State Board of Dentistry
365 Canal Street, Suite 2680
New Orleans, LA 70130-1112

Louisiana Rice Promotion Board
110 Southwestern Avenue
Crowley, LA 70526-5514

Louisiana State Board of Embalmers
and Funeral Directors
Post Office Box 8757
Metairie, LA 70011

Louisiana Rice Research Board
1373 Caffey Road
Rayne, LA 70578

Louisiana State Board of Medical Examiners
Post Office Box 30250
New Orleans, LA 70190-0250

Louisiana School Employees'
Retirement System
Post Office Box 44516
Baton Rouge, LA 70804-4516

Louisiana State Board of Nursing
5207 Essen Lane, Suite 6
Baton Rouge, LA 70809

Louisiana Senate
Post Office Box 94183
Baton Rouge, LA 70804

Louisiana State Board of Pharmacy
5615 Corporate Boulevard, Suite 8E
Baton Rouge, LA 70808

Louisiana Soybean and Grain Research
and Promotion Board
Post Office Box 95004
Baton Rouge, LA 70890

Louisiana State Board of Practical
Nurse Examiners
3421 N. Causeway Boulevard, Suite 505
Metairie, LA 70002

Louisiana State Board of Architectural
Examiners
9625 Fenway Avenue, Suite B
Baton Rouge, LA 70809

Louisiana State Board of Private
Security Examiners
15703 Old Hammond Highway
Baton Rouge, LA 70816

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Louisiana State Employees'
Retirement System
Post Office Box 44213
Baton Rouge, LA 70804-4213

* Orleans Levee District
6920 Franklin Avenue
New Orleans, LA 70122

Louisiana State Law Institute
LSU Law Center, Room 382
Baton Rouge, LA 70803

Pontchartrain Levee District
Post Office Box 426
Lutcher, LA 70071

Louisiana State Police Pension
and Retirement System
3100 Brentwood Drive, Suite B
Baton Rouge, LA 70809-1752

Red River, Atchafalaya and Bayou
Boeuf Levee District
Post Office Box 8235
Alexandria, LA 71306

Louisiana Tax Free Shopping Commission
Post Office Box 20125
New Orleans, LA 70141

Sabine River Authority
15091 Texas Highway
Many, LA 71449

Millennium Port Authority
Post Office Box 90046
1350 Port of New Orleans Place
New Orleans, LA 70160

South Lafourche Levee District
Post Office Box 426
Galliano, LA 70354

North Lafourche Conservation, Levee
and Drainage District
Post Office Drawer 230
Raceland, LA 70394

State Plumbing Board
2714 Canal Street, Room 512
New Orleans, LA 70119

Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Teachers' Retirement System of Louisiana
Post Office Box 94123
Baton Rouge, LA 70804-9123

* = Single Audit

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

Tensas Basin Levee District
Post Office Box 68
Rayville, LA 71269

* West Jefferson Levee District
7001 River Road
Marrero, LA 70072

* = Single Audit

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Appendix B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

STATE OF LOUISIANA
Management's Corrective Action Plans and
Responses to the Findings and Recommendations

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5310 Florida Boulevard • Baton Rouge, Louisiana 70806

April 10, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Inadequate Control over Pell Grant

Dear Mr. Theriot:

This letter is in response to the Single Audit letter dated April 1, 2007. The management of Baton Rouge Community College (BRCC) accepts the responsibility of ensuring the accuracy of the calculations of refunds of students who officially and unofficially withdraw from classes. The institution placed great emphasis on the reporting of attendance and this process was implemented in the spring of 2005. The success of this process is evidenced in the reporting of the fall 2006 attendance reporting. It was a new process that relied heavily on the faculty to take attendance and to report attendance accurately. We are proud of our staff and faculty for embracing the concept and understanding the need for accuracy and an expedited response.

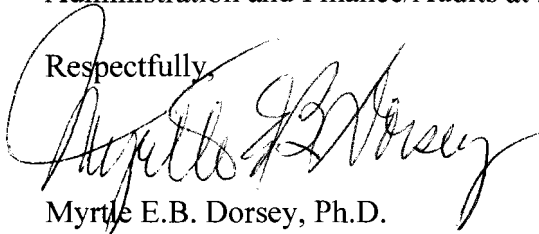
As discussed with your staff, BRCC did not receive the usual protocol, from the Legislative Auditors, as had been experienced in prior year audits. Specifically, an exit interview was not held for the 2004-05 audit. The management of BRCC was notified on January 31, 2007, during a re-entry meeting with Wayne DeLeo, Tom Cole and Les Gibson, that the auditors were re-entering to complete the 2004-05 audit and begin the 2005-06 audit.

- Spring 2006 calculations were not done based upon midpoint of the semester. The grade books for each student were reviewed and the last date of attendance was applied using the faculty members' grade books.

The management of BRCC continues to strive for accuracy and efficiencies in all aspects of its operations. Financial Aid is recognized as a pivotal operation as it provides needed financial support for students who wish to attend college. BRCC became eligible to offer Title IV programs in the fall of 2004. In that short period of time, there have been two financial aid directors and one interim director. This turnover did not provide the needed continuity in practices and procedures that the college desired. The director's position is currently filled on an interim basis while the institution concludes the search for a permanent director who is knowledgeable and dedicated to insuring the accuracy of disbursements to the students.

If you have any questions, please contact Ms. Maxine Rogers, Vice Chancellor for Administration and Finance/Audits at 225-216-8068.

Respectfully,

A handwritten signature in black ink, appearing to read "Myrtle E.B. Dorsey", written over the word "Respectfully,".

Myrtle E.B. Dorsey, Ph.D.
Chancellor

cc: Dr. Joe May, President, Louisiana Community and Technical College System
Ms. Maxine Rogers, Vice Chancellor for Administration and Finance/Audit

Office of the Chancellor



225.216.8402
fax 225.216.8100
www.mybrcc.edu

5310 Florida Boulevard • Baton Rouge, Louisiana 70806

March 6, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

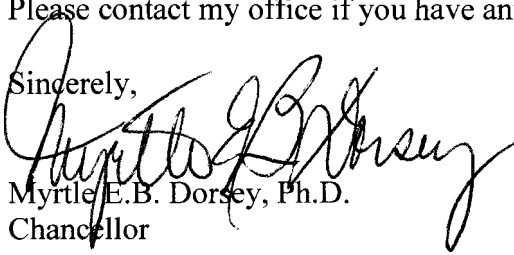
Management of Baton Rouge Community College (BRCC) does not concur with the finding and recommendations related to the finding "Noncompliance with Public Safety and Community Policing grant (COPS)".

The management of Baton Rouge Community College continues to assert that the college managed the grant according to established guidelines of the grantor and the Louisiana Office of Civil Service. Management will contact the grantor and inform them of this finding and will respond accordingly.

The Assistant to the Chancellor will be responsible for notifying the granting agency of this finding.

Please contact my office if you have any questions or need additional information regarding our response.

Sincerely,


Myrtle E.B. Dorsey, Ph.D.
Chancellor

cc: Joe May, Ed. D., President LCTCS
Mr. Allen Brown, Director, Internal Audit, LCTCS
Ms. Maxine Rogers, Vice Chancellor, Administration and Finance
Mrs. Misty O'Connell, Executive Assistant to the 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 2, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Inadequate Fiscal Monitoring

The Department of Education (DOE) concurs with the finding regarding Inadequate Fiscal Monitoring. The DOE understands the importance and takes very seriously the responsibility of ensuring that federal regulations and departmental policies regarding the fiscal monitoring of federal awards are followed. Findings identified by your staff as well as DOE responses/corrective actions are provided as follows:

Finding: In a test of award letters to subrecipients for eleven federal programs, the DOE misidentified the federal awarding agency on one and did not include the correct DFDA title on another.

The Strategies to Empower People (STEP) award notifications, funded by Temporary Assistance for Needy Families (TANF), listed the United States Department of Education as the federal awarding agency instead of the United States Department of Health and Human Services. The DOE revised the grant award notifications on October 25, 2006, after the auditor brought the error to their attention.

DOE Response: The DOE concurs with the finding of the wrong name on the Strategies to Empower People (STEP) award notification. As noted, the DOE revised the grant award to reflect the correct federal awarding agency. Additional reviews have been put in place to ensure the correct federal agency is listed on the grant award. It has been stressed to staff again the importance of the requirement that the correct federal awarding agency be listed on the grant award. Beth Scioneaux, Acting Deputy Superintendent for Management and Finance, is responsible for corrective action.

Finding: Improving Teacher Quality award notifications did not identify the correct CFDA title. Rather, the department identified the award by the related section of law – Title II, Part A, Teacher and Principal Training & Recruiting Fund.

DOE Response: The DOE concurs with the finding. The grant award templates have been revised to reflect both the program title as identified on the federal grant award and the CFDA title. Beth Scioneaux, Acting Deputy Superintendent for Management and Finance, is responsible for corrective action.

Finding: In a test of DOE's follow-up to findings in ten fiscal audits performed by the DOE Education Finance department, management decisions were not issued within six months of the original report date for four findings noted in three audits. Two management decisions were issued four and six months late. Two management decisions had not been issued 15 months after the report date.

DOE Response: The DOE concurs with the finding. A new position, Administrative Assistant – Education Program Consultant 4, is being created within the Division of Educational Improvement and Assistance. This position will have the division's responsibility of addressing and tracking any and all single audit reports and the district responses of corrective action as needed. It is the intent of the Division Director to have the individual in place within the next two weeks. Dr. Susan Aysenne, Director of the Division of Educational Improvement and Assistance, is responsible for corrective action.

Finding: In a test of two Education Finance fiscal audits of subrecipients, DOE auditors failed to take exception when subrecipients did not have appropriate A-87 payroll certification to support payroll charges to federal programs. In one instance, certifications were not on file. In another, the certifications were dated four months before the end of the covered period. Rather than documenting these exceptions and ensuring that the subrecipients developed a corrective action plan, the DOE auditors encouraged the subrecipients to prepare notarized affidavits certifying that the employees had worked 100% on the federal programs charged, despite the fact that over two years had passed since the payroll charges had occurred.

DOE Response: The DOE remains committed to accurately and appropriately complying with the time certification requirements for federal programs set forth in OMB Cost Circular A87. The DOE has previously advised school districts to follow the practices we have developed which permit the use of notarized affidavits. These practices are based on recommendations of legal counsel who work directly with the DOE and the U.S. Department of Education in federal grants and OMB cost circular trainings. They have assisted us with the development of policies and procedures which were reviewed by the U.S. Department of Education. As corrective action for previous instances where questioned costs arose due to missing or incorrect biweekly or semi-annual OMB A87 time certification forms, the federal granting agencies and OMB have accepted notarized affidavits from either the employee or his/her supervisor as valid for OMB A87 time certification purposes. Granting agencies to date have not required a return of funds where we have been able to provide notarized affidavits of work performed. We will seek additional guidance and pursue resolution of this issue through the U.S. Department of Education as recommended by the Legislative Auditor. Kitty Littlejohn, Director of the Division of Appropriation Control, and Charlotte Stevens, Acting Director of the Division of Education Finance, are responsible for corrective action.

Finding: In four of twenty-four subrecipients program reviews (17%) considered, we found no evidence that DOE monitors had reviewed Title 1 comparability requirements.

DOE Response: In practice, the DOE does monitor comparability requirements of state and local funds. To strengthen this process, the DOE will specifically add this activity to our fiscal audit plan and monitoring instrument. The DOE will submit the draft audit plan to the legislative office by February 28, 2007.

Districts have been provided with a comparability worksheet, which helps in the calculation of same. This comparability calculation has become a part of the eGMS training, as well as new director trainings. Dr. Susan Aysonne, Director of the Division of Educational Improvement and Assistance, is responsible for corrective action.

Finding: For one subrecipient, DOE program monitors failed to establish a timeline to repay \$2,050 in disallowed costs and failed to notify Appropriation Control of the disallowed costs. (St. John Parish School Board: Repayment of disallowed costs for CFDA #84.367)

DOE Response: The Technical Assistance and Administration (TA & A) Section in the Division of Professional Development, which is responsible for the administration of Title II, Part A, "Improving Teacher Quality State Grants (CFDA #84.367)," concurs with the finding that a repayment schedule was not established with the St. John Parish School Board in the amount of \$2,050.84 for disallowed costs.

The following steps have been taken to address this finding.

1. The Division of Appropriation Control has been contacted to ensure adherence to the DOE process and procedures for requesting repayment of disallowed cost.
2. A letter from the DOE will be sent to the Superintendent of St. John Parish Schools requesting the repayment of the disallowed costs.
3. The DOE has defined the timelines for the Local Education Agency (LEA) to address the finding and complete the necessary process for ensuring repayment of disallowed costs.
4. The LEA will send the repayment of the disallowed costs to the TA & A Section Leader, to ensure that the repayment is received within the established timelines. A copy of the correspondence from the LEA and a copy of the check will be placed in the monitoring binder. The check will be delivered to Appropriation Control for processing.

To ensure all audit findings and findings in the consolidated monitoring reports are addressed within the required timelines, the TA & A Section has revised its procedures as follows:

1. All correspondence is logged in by the Administrative Assistant and forwarded to the Section Leader for review.
2. The Section Leader reviews all audit and monitoring reports to identify finding(s). The Section Leader meets with the appropriate staff person to review findings. This information is recorded in the electronic tracking database.
3. The TA & A Section Leader and appropriate staff member complete the "plan of action" for each finding. The plan includes the name of the LEA, district contact, LEA notification date, actions needed to resolve findings, and required resolution date. This information is included in the electronic tracking database, which is located on the shared drive.

4. An electronic notification with scheduled periodic reminders will be programmed into the TA & A Section Calendar to prompt the Division Director, Section Leader and appropriate staff to follow-up on requests for resolution within the established timelines.
5. A courtesy call will be placed by the TA & A Section Leader to the LEA seven (7) days prior to the due date for an update on the status of the LEA's response to the finding(s). Any concerns that may impact the successful resolution of the finding(s) within established timelines will be immediately reported to the Division Director.
6. The TA & A Section Leader will review the LEA's written response to the findings with the Division Director and the appropriate staff member to determine if the actions taken by the LEA are acceptable to resolve the finding or if additional actions are warranted.
7. In the event the findings include a repayment of disallowed costs in order to resolve the audit finding, the LEA will be directed to mail the payment to the TA & A Section Leader. This will ensure that the repayment of funds has been completed within the established timelines. A copy of all correspondence related to the findings, including a copy of the check for repayment, is maintained in the section's monitoring notebook. The check will be hand-delivered to Appropriation Control for processing. Staff in Appropriation Control will initial and date the correspondence/check to indicate receipt.
8. Once the review of the written response to the findings is completed, the TA & A Section Leader will prepare the final management decision letter that will be sent to the LEA superintendent. The letter will either notify the LEA of the acceptance of their response and the closing of the finding or the acceptance of the corrective action plan. Copies of the correspondence will be forwarded to appropriate LDE staff. Copies of all correspondence related to the finding will be maintained by the TA & A Administrative Assistant.

These revised procedures are in alignment with Policy No. AP 6.15 Oversight-Resolution of Findings, State of Louisiana, Department of Education, Administrative Policies. Kathy Mouton, Director of the Division of Professional Development, is responsible for these proposed corrective actions.

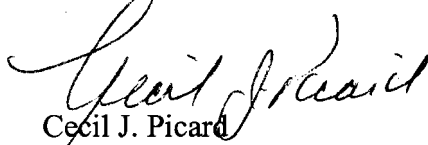
The Department takes very seriously the obligation of ensuring that all fiscal monitoring practices are properly carried out and continues to work diligently to accomplish this objective. We appreciate the ongoing assistance your staff provides in this process.

Mr. Steve J. Theriot, CPA
Page Six
February 2, 2007

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.

Thank you for your continued assistance.

Sincerely,



Cecil J. Picard
State Superintendent of Education

CJP/PDW

c: Carole Wallin
Beth Scioneaux
Janet Hoffpauir
Patrick Weaver
Kitty Littlejohn
Charlotte Stevens
Sheila Talamo
Kathy Mouton
Susan Aysenne, Ed.D.
Janice Zube



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>

November 29, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Inadequate Subrecipient Monitoring Over Single Audit Reports

The Department of Education concurs with the finding regarding Inadequate Subrecipient Monitoring Over Single Audit Reports. The Department understands the importance and takes very seriously the responsibility of the monitoring of the subrecipients and their use of funds. The Department has been committed to improving our monitoring over single audit reports of our subrecipients' expending \$500,000 or more in federal awards. On October 4, 2005, the Department's Bureau of Internal Audit conducted OMB Circular A-133 inservice training regarding Audits of State, Local Governments, and Nonprofit Organizations.

Facts Related to this Finding

After the storms in the fall of 2005, the Department of Education received budget cuts, and positions were eliminated. The Division of Student and School Accountability and Assistance lost many positions. Some staff, concerned about losing their jobs in the near future, left the Department while they were still able to find employment elsewhere. The individuals responsible for the monitoring of single audit reports were some of the individuals leaving the Department. These vacancies and budget cuts created a need for two divisions (The Division of Special Populations and the Division of Student and School Accountability and Assistance) to be combined into one division.

In January 2006, The Division of Educational Improvement and Assistance was established within the Office of Student and School Performance. A new section, Program Review, was created and given the responsibility of monitoring single audit reports. It took the entire month of January for the staff of the newly created division to settle into their new roles and responsibilities. Since many single audits are received in January, some were inappropriately filed during this period of flux, and our staff shortage impeded our follow-up measures.

Mr. Steve J. Theriot, CPA
Page Two
November 29, 2006

Corrective Action Plan

- A new position, Administrative Assistant – EPC4, is being created within the Division of Educational Improvement and Assistance. This position will have the division's responsibility of addressing and tracking any and all single audit reports and the district responses of corrective action as needed. It is the intent of the Division Director to have the individual in place prior to the start of the next calendar year.
- The contact person for this specific DOE corrective action plan is:

Susan A. Ayse, Ed.D., Director
Division of Educational Improvement and Assistance
(225) 342-3513
susan.ayse@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:saa

c: Carole Wallin
Beth Scioneaux
Janet Hoffpauir
Patrick Weaver
Susan A. Ayse, Ed.D.



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>

November 29, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Untimely Completion of A-87 Payroll Certifications

The Department concurs with the finding regarding the untimely completion of twelve (12) A-87 Payroll Certifications and will implement corrective action as outlined below by March 31, 2007. Mrs. Donna Nola-Ganey, Assistant Superintendent, is responsible for corrective action.

Corrective action will be comprised of conversion of A-87 manual paper forms to the entry of A-87 reporting within the State's SAP payroll system. This reporting change will move the A-87 reporting from a bi-weekly and semi-annual basis to a daily reporting mechanism and eliminate the separate completion of a paper form. A-87 certifications will be attested through the employee's time sheets. This A-87 model has been demonstrated to the appropriate federal agencies and has received their praise and recommendation for use.

Full Department implementation of this model had been planned September 2005. However, as the disaster events of Hurricanes Katrina and Rita unfolded, full implementation was delayed, and collection of some forms was also delayed.

We have interviewed Department staff involved and think there was a misunderstanding in communication regarding the work product and basis of charge to the federal programs. The individual involved was a student worker and was not responsible for producing an actual work product. It is Department policy that all salaries are certified based on actual work performed rather than budgeted salary, and we believe that occurred in this instance, even though it was not adequately communicated.

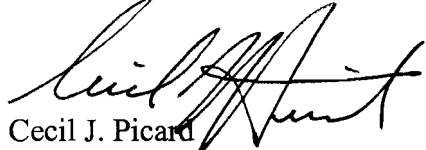
Mr. Steve J. Theriot, CPA
Page Two
November 29, 2006

The Department takes very seriously its obligation to properly charge all federal programs and is continuing to work diligently to accomplish this objective. We appreciate the assistance your staff provides on a daily basis to assist us in the process of continual improvement of our operations.

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.

Thank you for your continued assistance.

Sincerely,



Cecil J. Picard
State Superintendent of Education

CJP/DNG/kcl

c: Carole Wallin
Beth Scioneaux
Janet Hoffpauir
Patrick Weaver
Donna Nola-Ganey



GOVERNOR'S OFFICE OF
**COMMUNITY
PROGRAMS**
Governor Kathleen Babineaux Blanco

Delta Regional Authority

Governor's Program on Abstinence

Nonpublic Schools Early
Childhood Development Program

Office of Disability Affairs

Office of Elderly Affairs

Office of Environmental Education

Office of Indian Affairs

Office of Municipal and Parochial Affairs

Office of Rural Development

Office of Safe and Drug Free Schools
and Communities Drug Policy Board

Office of Urban Affairs and Development

Oil Spill Coordinator's Office

Recreational Trails

Renewal Communities

State Interagency Coordinating
Council for Early Steps

Statewide Independent Living Council

Troops to Teachers Program

March 21, 2007 - REVISED

Steve J. Theriot, CPA
Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

In response to the findings identified in the Legislative Audit for Fiscal Year Ending June 30, 2006, The Nonpublic School Early Childhood Development Program has worked closely with your office to remedy these issues.

We concur in part with the findings. Due to the effect of Hurricanes Katrina and Rita, the NSECD Program experienced a 49% loss of the student population. Many schools worked hard to get accurate attendance records to the Program, but still submitted their attendance records sporadically; the NSECD Program restructured its operation to accommodate the schools as they began to rebuild. Still, there is always room for improvement.

That is why the NSECD Program has instituted an automated system so that schools' monthly invoices, tied to 74% pupil attendance, are automatically tabulated to better ensure there are no false positives or negatives, in addition to more closely scrutinizing paper invoices for those schools still working to adopt our electronic billing system. If there are any further questions, please contact our office at 225.342.0425.

Sincerely

Charles Tate
NSECD Program Director

Encl./ NSECD Program – Corrective Action Plan in response to
Legislative Audit for Fiscal Year Ending June 30, 2006

Cc: Gene Knecht, Audit Coordinator
Mary P. Williams, OCP Deputy Director
Victoria Cooper, DSS TANF Monitor

Governor Kathleen Babineaux Blanco

P.O. Box 94004

Baton Rouge, LA 70804

TEL 225 342 0424

FAX 225 342.0426



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

May 3, 2007

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

Mr. Thomas H. Cole, CPA
Assistant Legislative Auditor and
Director of Financial Audit
Post Office Box 94397
Baton Rouge, LA 70804

Re: Single Audit Finding – Unlocated Movable Property

Dear Mr. Cole:

The Division of Administration concurs with the findings regarding unlocated moveable property. Mr. Floyd Rector, Compliance Office Supervisor with the Louisiana Property Assistance Agency (LPAA) continuously reviews audit findings as they are released by the Legislative Auditor's Office. LPAA's Compliance Officers are assigned the responsibility of working with non-compliant agencies to bring them into compliance whenever issues of this nature arise.

The Compliance Officer contacts the appropriate property manager to discuss the findings, their management's response, and monitors the status of their corrective actions. Site visits are performed throughout the year with special attention given to those agencies with audit findings. In addition, LPAA's staff continues to regularly provide property and fleet rules/regulations training to interested property managers.

LPAA's objective is to assist agencies in complying with laws related to the state's moveable property and to keep future findings at a minimum. However, we do believe the ultimate responsibility lies with the individual agencies. They must increase their efforts to secure and safeguard the state's moveable property.

Sincerely,

Jerry Luke LeBlanc
Commissioner of Administration

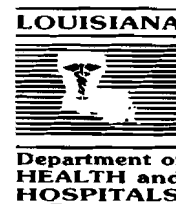
JLL/SB/da

cc: Edgar Jordan, Assistant Commissioner
Susie Barthel, Director, LPAA



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

January 3, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

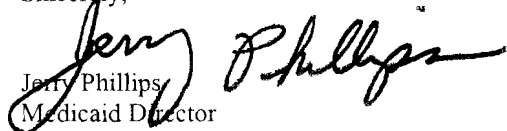
Dear Mr. Theriot:

Below is the response from The Department of Health and Hospitals, Bureau of Health Services Financing related to the finding dated December 14, 2006 regarding **Duplicate Claims Paid to Case Management Providers**:

- DHH concurs with the finding. There were duplicate claims submitted for the same recipient for the same month of service.
- Corrective Action:
 - Contact: Janith Miller at 225/342-6248
 - Program Integrity is taking action for recoupment of the overpayments, Joe Kopsa (225)/342-4150) is the contact for Program Integrity.
 - A letter to be sent in early 2007 to the appropriate providers regarding the action to be taken.
 - This action is subject to due process which could delay the completion of this action.
 - Program Operations has requested a system change to place electronic edits in the payment system that is consistent with the policy outlined in the Case Management Program Manual. As a result, providers must bill with a monthly span date and will not be able to bill for the same procedure code for the same recipient regardless of the provider. This action shall have a retroactive effective date of January 2006 so after recoupment, any additional attempts to bill will be denied. Completion date is expected early 2007.

You may contact Janith Miller at 342-6248 regarding the action to be taken related to this finding.

Sincerely,


Jerry Phillips
Medicaid Director

JLP:JM

CC: Charles Castille
Stan Mead
Kay Gaudet
Darla Ratcliff
Joe Kopsa



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

February 16, 2007

Mr. Steve J. Theriot, CPA, Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Failure to Maintain Adequate Third Party Liability Documentation

Please refer to your correspondence dated January 22, 2007 reporting a Department of Health & Hospitals audit finding of Failure to Maintain Adequate Third Party Liability Documentation. DHH concurs with this finding.

Some of the cases which formed the basis of this finding are TANF cash assistance cases. The Office of Family Services (OFS) within the Department of Social Services (DSS) determines eligibility and maintains the physical case record. TANF recipients in Louisiana are automatically entitled to receive Medicaid, and eligibility is transmitted nightly through an electronic interface between the OFS eligibility system (L'AMI) and DHH Medicaid eligibility system (MEDS). For cash cases, DHH does not maintain in either physical or electronic form the case record which includes the application form and which previously included the TPL notification. The Department was unaware that OFS had inadvertently removed the Third Party Liability information from the joint application.

Corrective Action Plan

- The Department initiated discussions with the Department of Social Services, Office of Family Support to reinstate the Third Party Liability notification as part of the application process for cash assistance and Medicaid. Instead of including this notification in the Rights and Responsibilities section of the application, DSS will provide the notification by means of an application addendum "flyer" that the applicant will sign at application.
- In order to properly document that this information has been given to the enrollee, this addendum will be filed and kept as part of the permanent case record that is maintained by OFS. We have obtained written clearance from the Center for

Failure to Maintain Adequate Third Party Liability Documentatio

February 16, 2007

Page 2

Medicare & Medicaid Services (CMS) Regional Office in Dallas that this procedure fulfils the federal requirement relative to TPL notification.

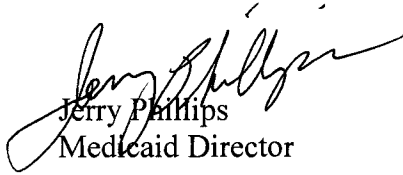
- To reduce the likelihood of future changes to TANF policies, procedures, and forms having unintended consequences on Medicaid eligibility and vice versa, proposed changes to policies, procedures and forms will be circulated between the Departments to elicit feedback, prior to changes being made final.

Persons responsible: 1) Lou Ann Owen, DHH Program Manager 4, Medicaid Eligibility Policy Section Chief and 2) Pam Rosette, Assistant Director, Program Policy Section, OFS.

Anticipated Completion Date: March 15, 2007.

If you have any questions or concerns regarding this finding, please contact Lou Ann Owen of my staff at 225-342-4094.

Sincerely,



Jerry Phillips
Medicaid Director

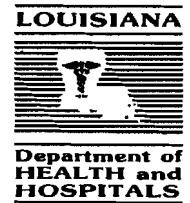
JLP:lao

cc: Charles Castille, Undersecretary
Stan Mead, Director, Fiscal Services



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

January 26, 2007

Mr. Stephen J Theriot, C.P.A.
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Single Audit Finding—Improper Claims by Long Term Personal Care Service Providers

Please accept this letter as a response to the Legislative Auditor finding regarding Improper Claims by Long Term Personal Care Service Providers dated January 4, 2007. It is our understanding that the Legislative Auditor's position is that this finding occurred because providers of Long Term Personal Care Service (LT-PCS) failed to follow established Department of Health and Hospital (DHH) regulations and policies for providing services according to the plan of care and for inadequately documenting those services. DHH concurs with this finding.

Background Information

On November 1, 2005, as a result of Governor Blanco's Health Care Reform initiative, the Bureau of Community Supports and Services (BCSS) within DHH was restructured and renamed the Division of Long Term Supports and Services (DLTSS). DLTSS is responsible for the administration of the EDA Waiver, Adult Day Health Care (ADHC) Waiver, Long Term-Personal Care Services (LT-PCS), Support Coordination Services—HIV, and the development of a Medicaid Adult Residential Care Waiver and Program of All-Inclusive Care for the Elderly (PACE).¹

The Health Standards Section (HSS) within DHH is responsible for conducting the monitoring function of LT-PCS providers. Currently, during its annual licensing surveys, HSS reviews a minimum of 5% provider client record sample at the provider agency. HSS ensures that monitoring procedures are standardized and that samples are representative and non-duplicative. Corrective action is required by the provider agency where documentation deficiencies are noted. If a pattern of aberrant/irregular/improper provider documentation practices is suspected, HSS refers the matter to DHH's

¹Oversight of the LT-PCS program previously resided in the Bureau of Health Services Financing. DLTSS has been transferred to the Office of Aging and Adult Services.

Single Audit Finding—Improper Claims by Long Term Personal Care Service Providers

January 26, 2007

Page 2

Surveillance Utilization Review System (SURS). SURS will, if appropriate, conduct a thorough review of a given provider's records and impose sanctions as warranted (i.e., recoup monies, exclude from participating in the Medicaid program, etc.).

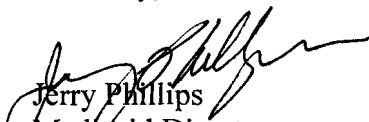
Additionally, in order to meet the objective of improving the efficiency and effectiveness of licensing direct care service providers, the current licensing regulations are undergoing review. This review will ultimately serve to streamline standards and assure compliance with federal and state requirements and ensure that they support DHH's service delivery vision, values, and guiding principles.

Corrective Action Plan

Where appropriate, providers will be referred to Medicaid SURS for review, and if required, referral to the Medicaid Fraud Control Unit within the Attorney General's office. Medicaid SURS will also do pre-payment review on select providers to determine compliance with program requirements before payments are released to the selected provider.

DHH's official response is attached as requested. Rick Henley of the Office of Aging and Adult Services (OAAS) is the contact person responsible for corrective action. You may contact Mr. Henley at 225-219-0209.

Sincerely,



Jerry Phillips
Medicaid Director

JLP/HE:rh

Attachment

cc: Charles Castille
Hugh Eley
Kay Gaudet
Stan Mead
Lisa Deaton

Improper Claims by Long Term Personal Care Service Providers

Error Noted: Failing to deliver weekly units of service according to the plan of care (service plan).

Corrective Action: Where appropriate, providers will be referred to Medicaid SURS for review, and if required, referral to the Medicaid Fraud Control Unit within the Attorney General's office. Medicaid SURS will also do pre-payment review on select providers to determine compliance with program requirements before payments are released to the selected provider.

DHH will continue to reinforce provider compliance with service delivery and documentation requirements through training and technical assistance. Memoranda will be issued by OASS to all service providers that will reiterate the requirement that services should be provided in accordance with the service plan (and properly documented when services are not).

DHH will issue letters to providers with errors noted in this category requesting plans of correction. Failure of the provider to submit an approvable plan of correction will result in a referral to HSS for sanctions. We anticipate that this corrective action will be complete in 120 days.

Error Noted: Failing to maintain adequate documentation of the units of service provided.

Corrective Action: Where appropriate, providers will be referred to Medicaid SURS for review, and if required, referral to the Medicaid Fraud Control Unit within the Attorney General's office. Medicaid SURS will also do pre-payment review on select providers to determine compliance with program requirements before payments are released to the selected provider.

DHH will continue to reinforce provider compliance with proper documentation and correct billing practices through training and technical assistance. Additionally, memoranda will be issued by OAAS to all service providers that will reiterate documentation requirements.

OAAS will issue letters to providers with errors noted in this category requesting plans of correction. Failure of the provider(s) to submit an approvable plan of correction will result in a referral to HSS for sanctions. We anticipate that this corrective action will be complete in 120 days.

Error Noted: Billing for more units than worked.

Corrective Action: Where appropriate, providers will be referred to Medicaid SURS for review, and if required, referral to the Medicaid Fraud Control Unit within the Attorney General's office. Medicaid SURS will also do pre-payment review on select providers to determine compliance with program requirements before payments are released to the selected provider.

DHH will continue to reinforce provider compliance with proper documentation and correct billing practices through training and technical assistance. Additionally, memoranda will be issued by OAAS to all service providers that will reiterate documentation requirements.

OAAS will issue letters to providers with errors noted in this category requesting plans of correction and requesting that monies collected on invalid billings be returned. Failure of the provider(s) to submit an approvable plan of correction will result in a referral to HSS for sanctions. We anticipate that this corrective action will be complete in 120 days.

Error Noted: Billing while the recipient was hospitalized.

Corrective Action: Where appropriate, providers will be referred to Medicaid SURS for review, and if required, referral to the Medicaid Fraud Control Unit within the Attorney General's office. Medicaid SURS will also do pre-payment review on select providers to determine compliance with program requirements before payments are released to the selected provider.

Prior to the receipt of the Legislative Auditor's findings, DHH authorized a project which identified all LT-PCS providers who billed for procedure codes T1019 or Z0200 during dates of inpatient admission. 148 providers were identified as a result and the following sanctions were imposed (note that these counts are duplicated, i.e., all sanctions/actions for one case or one provider are counted):

144 education sessions

7 internal referrals

68 voluntary payments totaling \$45,408.57

5 referrals to Provider Enrollment

4 referrals to the Attorney General's Office

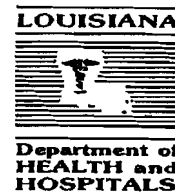
DHH will continue to reinforce provider compliance with proper billing practices through training and technical assistance. Additionally, memoranda will be issued by OAAS to all service providers that will reiterate that payment for LT-PCS for participants who are inpatients hospital is not allowable.

OAAS will issue a letter to the provider noted in this category requesting a plan of correction and requesting that monies collected on invalid billings be returned. Failure of the provider to submit an approvable plan of correction will result in a referral to HSS for sanctions. We anticipate that this corrective action will be complete in 120 days.



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

January 8, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Below is the response from The Department of Health and Hospitals (DHH), Bureau of Health Services Financing related to the finding dated December 14, 2006 regarding **Improper Claims by Non-Emergency Transportation Service Providers:**

- DHH concurs with the findings. We agree that the providers and claims reviewed were not in accordance with Medicaid policies and procedures. Providers must maintain all MT-3's, MT-8's and MT-9's for all trips reimbursed by Louisiana Medicaid. Failure to do so is not acceptable. The issue regarding the provider that is no longer in business due to Hurricane Katrina is a unique situation due to the severe impact of the storm.
- Corrective Action:
 - Contact: Randy Davidson at 225/342-4818
 - Program Integrity is taking action for recoupment of the inappropriately paid claims. Joe Kopsa (225/342-4150) is the contact for Program Integrity.
 - A letter will be sent in early 2007 to the appropriate providers regarding the action to be taken.
 - This action is subject to due process which could delay the completion of this action.
 - Program Operations is implementing procedural and systematic changes to capitated trip methodology to prevent payment until all scheduled services have been provided. Medical Dispatch, the contractor that prior authorizes and schedules all NEMT trips has been authorized to set the date of service for all capitated trips as the last day of the month instead of the current methodology of using the first day of the month. This will ensure that no payment is made until the month in which all trips are scheduled to take place is completed.

OFFICE OF MANAGEMENT & FINANCE • BUREAU OF HEALTH SERVICES FINANCING • PROGRAM OPERATIONS
BIENVILLE BUILDING • 628 N. 4th STREET • P.O. BOX 91030 • BATON ROUGE, LOUISIANA 70821-9030
PHONE #: 225/342-5774 • FAX #: 225/342-1411 • WWW.DHH.LA.GOV
"AN EQUAL OPPORTUNITY EMPLOYER"

Improper Claims by Non-Emergency Transportation Service Providers

January 8, 2007

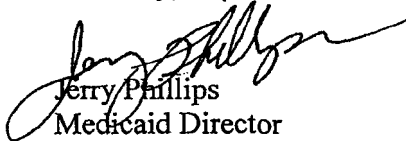
Page 2

- Completion date is expected to be by January 31, 2007.

DHH has controls in place to ensure that only appropriate claims are paid. All NEMT trips must be prior authorized and are issued a prior authorization number. Without this prior authorization number, the MMIS system will not pay the claim. However, DHH recognizes that just because a trip is prior authorized and billed, that does not guarantee the service was provided. DHH systematically performs post pay review to ensure services billed were actually provided. Mechanisms are in place to collect money paid to providers for inappropriately paid claims.

You may contact Randy Davidson at 342-4818 regarding the action to be taken related to this finding.

Sincerely,



Jerry Phillips
Medicaid Director

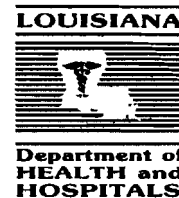
JLP:RD

CC: Charles Castille
Stan Mead
Kay Gaudet
Darla Ratcliff
Joe Kopsa



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

December 15, 2006

Mr. Stephen J Theriot, C.P.A.
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Single Audit Finding—Improper Claims by Waiver Service Providers

Please accept this letter as a response to the Legislative Auditor finding regarding Improper Claims by Waiver Service Providers dated November 21, 2006. It is our understanding that the Legislative Auditor's position is that this finding occurred because New Opportunity Waiver (NOW) and Elderly and Disabled Adult (EDA) Waiver service providers failed to follow established Department of Health and Hospital (DHH) regulations and policies for providing services according to the plan of care and for inadequately documenting those services. DHH concurs with this finding.

Background Information

On November 1, 2005, as a result of Governor Blanco's Health Care Reform initiative, the Bureau of Community Supports and Services (BCSS) within DHH was restructured and renamed the Division of Long Term Supports and Services (DLTSS). DLTSS is responsible for the administration of the EDA Waiver, Adult Day Health Care (ADHC) Waiver, Long Term-Personal Care Services (LT-PCS), Support Coordination Services—HIV, and the development of a Medicaid Adult Residential Care Waiver and Program of All-Inclusive Care for the Elderly (PACE).¹ Responsibility for administering the NOW and Children's Choice (CC) Waivers transferred to (and currently resides with) the Office for Citizens with Developmental Disabilities (OCDD).

The Department of Social Services (DSS) previously conducted annual licensing surveys of waiver service providers and BCSS conducted semi-annual monitoring reviews. Act 483 of the 2005 Regular Session transferred licensing authority over waiver providers from DSS to the Health Standards Section (HSS) within DHH. To reduce fragmentation and consolidate functions, HSS is now responsible for conducting the monitoring function of all waiver providers (previously a responsibility of the former BCSS). Currently, during its annual licensing surveys, HSS reviews a minimum of 5% provider client record sample at the

¹ DLTSS has been transferred to the Office of Aging and Adult Services.

Single Audit Finding—Improper Claims by Waiver Service Providers
December 15, 2006
Page 2

provider agency. HSS ensures that monitoring procedures are standardized and that samples are representative and non-duplicative. Corrective action is required by the provider agency where documentation deficiencies are noted. If a pattern of aberrant/irregular/improper provider documentation practices is suspected, HSS refers the matter to DHH's Surveillance Utilization Review System (SURS). SURS will, if appropriate, conduct a thorough review of a given provider's records and sanction accordingly as necessary (i.e., recoup monies, exclude from participating in the Medicaid program, etc.).

Additionally, in order to meet the objective of improving the efficiency and effectiveness of licensing waiver providers, the current licensing regulations are undergoing review. This review will ultimately serve to streamline standards and assure consistency with federal and state requirements and ensure that they support DHH's service delivery vision, values, and guiding principles.

Corrective Action Plan

Because there have been significant changes in departmental roles and responsibilities regarding the waiver service delivery system, corrective action requires a collaborative effort between the various offices within DHH. These offices will work jointly to ensure that the proposed corrective action will be implemented. Although we concur with the findings and will continue to monitor and take action when findings are identified, we want to acknowledge our corrective action will not ensure 100% compliance by providers.

Accordingly, DHH's official response is attached as requested. Rick Henley of the Office of Aging and Adult Services (OAAS) and Bonnie Callahan of the Office for Citizens with Developmental Disabilities (OCDD) are the contact persons responsible for corrective action. You may contact Mr. Henley at 225-219-0209 and Ms. Callahan at 225-342-8877. For any questions concerning the activities of HSS, you may contact Lisa Deaton at 342-4997.

Sincerely,


Jerry Phillips
Medicaid Director

JLP/HE:rh

Attachment

cc: Charles Castille
Kathy Kliebert
Hugh Eley
Kay Gaudet
Stan Mead
Lisa Deaton

| Improper Claims by Waiver Service Providers

Error Noted: Failing to maintain timesheets and/or progress notes to support and describe the services provided and the units of services billed.

Summary: We concur with this 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. Additionally, the provider is required to maintain documentation of the day-to-day activities of the recipient (progress notes). The requirements are also set forth in the respective NOW and EDA policy manuals.

DHH readily provides technical assistance and providers are encouraged to call DHH or its contractors if any questions concerning documentation requirements or billing issues arise.

Corrective Action: DHH will continue to reinforce provider compliance with proper documentation and correct billing practices through training and technical assistance. Additionally, memoranda will be issued by OCDD and OAAS to all service providers that will reiterate documentation requirements.

OCDD and OAAS will issue letters to providers with errors noted in this category requesting plans of correction and requesting that monies collected on invalid billings be returned. Failure of the provider(s) to submit an approvable plan of correction will result in a referral to HSS for sanctions. Failure to return monies owed will result in a referral to DHH’s SURS unit. We anticipate that this corrective action will be complete in 120 days.

Error Noted: Billing while the recipient was hospitalized.

Summary: We concur with this finding. Payment for waiver services for participants who are inpatients in a nursing home, hospital, or ICF/MR is not allowable.

Corrective Action: DHH will continue to reinforce provider compliance with proper billing practices through training and technical assistance. Additionally, memoranda will be issued by OCDD and OAAS to all service providers that will reiterate that payment for waiver services for participants who are inpatients in a nursing home, hospital, or ICF/MR is not allowable.

OAAS will issue a letter to the provider noted in this category requesting a plan of correction and requesting that monies collected on invalid billings be returned. Failure of the provider to submit an approvable plan of correction will result in a referral to HSS for sanctions. Failure to return monies owed will result in a referral to DHH’s SURS unit. We anticipate that this corrective action will be complete in 120 days.

Error Noted: Failing to deliver weekly hours of service according to the approved plan of care.

Summary: We concur with this finding. The “Home and Community Based Services (HCBS) Waiver Program Standards for Participation” requires providers to deliver services

as per the approved comprehensive plan of care. This requirement is also set forth in the respective NOW and EDA policy manuals.

It is expected that there may be some deviation from this policy. There may be circumstances that exist which make delivery of weekly service hours impermissible or otherwise impossible (*e.g.*, during intermittent periods of institutional stays, periods of natural disaster, inability to obtain support staff or recipient refuses services). However, DHH agrees that documentation should exist in the recipient record explaining why services were not provided.

Corrective Action: DHH will continue to reinforce provider compliance with service delivery and documentation requirements through training and technical assistance. Memoranda will be issued by OCDD and OADD to all service providers that will reiterate the requirement that services should be provided in accordance with the plan of care (and properly documented when services are not).

DHH will issue letters to providers with errors noted in this category requesting plans of correction. Failure of the provider to submit an approvable plan of correction will result in a referral to HSS for sanctions. We anticipate that this corrective action will be complete in 120 days.

Error Noted: Failing to prepare the quarterly progress summary.

Summary: We concur with this finding. The “Home and Community Based Services (HCBS) Waiver Program Standards for Participation” requires providers to prepare quarterly progress summaries. This requirement is set forth in the respective waiver NOW and EDA policy manuals.

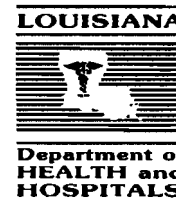
Corrective Action: OCDD and OAAS will continue to reinforce provider compliance with documentation requirements through training and technical assistance. Memoranda will be issued by OCDD and OAAS to all service providers that will reiterate the quarterly progress summary requirement.

OCDD and OADD will issue letters to providers with errors noted in this category requesting plans of correction. Failure of the provider(s) to submit an approvable plan of correction will result in a referral to HSS for possible sanctions. We anticipate that this corrective action will be complete in 120 days.



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

February 16, 2007

Mr. Steve. J. Theriot, CPA, Legislative Auditor
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 94397

Dear Mr. Theriot:

RE: Inadequate Conversion to Electronic Case Records for Medicaid Eligibility Finding

Please refer to your correspondence dated January 22, 2007 reporting a Department of Health & Hospitals audit finding Inadequate Conversion to Electronic Case Records for Medicaid Eligibility. In regard to this finding, we concur.

We acknowledge that the conversion from paper financial eligibility case records to an electronic storage system was a challenging undertaking. Louisiana Medicaid is one of the first states in the nation to engage in such a conversion. The initial conversion from paper records to the Electronic Case Record (ECR) occurred during a 12 month phase-in period starting in April 2004. New applications along with associated documents were scanned into the ECR and renewals were entered as they became due and were processed. Expectations were that sufficient documentation would be scanned into the ECR, which along with the information contained in the Medicaid Eligibility Data System (MEDS), and other ancillary systems, that eligibility for Medicaid services would be clearly established. It was recognized that over time all relevant paper records would be converted to the ECR, but that until that happened that eligibility records would continue to exist in both paper and electronic form. The record retention requirement of six years was not altered by conversion to the ECR.

We are concerned that the Legislative Auditor could not verify that all factors of eligibility were met on 25 cases that they reviewed. Our first concern was to determine definitively if this was an issue solely of adequate documentation of the complex eligibility determination process or if in fact any of these individuals were ineligible for Medicaid services during the review period of calendar year 2005. We are in the course of reviewing the 25 deficient cases to determine if in fact all eligibility factors were met for calendar year 2005. We have finished the review in 20 of the 25 cases and it has been determined that all factors of eligibility were met for these individual during the calendar year 2005. The other five records are still under review and will be reported later. We acknowledge assignment of rights documentation is missing on some of these records and some paper records were destroyed during Hurricane Katrina and are no longer available. In fact, without the ECR the impact of Hurricane Katrina on destruction of Medicaid paper eligibility records would have been devastating!

Corrective Action Plan

The issue to be addressed is adequate documentation in the ECR, MEDS and ancillary systems to

allow an independent reviewer to follow the eligibility determination process and arrive at the same eligibility decision. Don Gregory, DHH Program Manager 4, is responsive for corrective action. We have and/are taking the following steps to address this finding:

- Eligibility Field Operations state office and regional management staffs were reminded verbally and in writing of the six year record retention requirement. They were instructed that under no circumstances should record materials that have not been imaged be destroyed until six years has elapsed. COMPLETE
- Two regional management meetings were held in January and February 2007, the issue raised by this audit finding was discussed in detail along with ways to insure adequate documentation of eligibility decisions. COMPLETE
- Eligibility caseworkers and first line managers are being advised of the importance of adequate documentation of their actions and minutes documenting this will be maintained in the Field Operations Section. ANTICIPATED COMPLETION DATE: March 31, 2007
- Training along with guidance on adequate documentation is under development and will be conducted. ANTICIPATED COMPLETION DATE: April 30, 2007
- Standard case activity log statements for the ECR are under development to assist staff with documentation of actions taken to determine eligibility. ANTICIPATED COMPLETION DATE: March 31, 2007
- It was recommended that DHH review **all** electronic case records to determine that all required information is present. We will undertake to complete this task with the annual renewal of each eligibility case. The standard we will strive to achieve is that any independent reviewer should be able to follow behind the eligibility determination process and arrive at the same eligibility determination. ANTICIPATED COMPLETION DATE: March 31, 2008

If additional information is needed, please contact Don Gregory at 225-342-9119.

Sincerely



Jerry Phillips
Medicaid Director

JLP:dg

cc: Charles Castille, Undersecretary
Stan Mead, Director, Fiscal Services



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

February 16, 2007

Mr. Steve J. Theriot, CPA, Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Ineffective Medicaid Eligibility Quality Control System

Please refer to your correspondence dated January 22, 2007 reporting a Department of Health & Hospitals audit finding of an Ineffective Medicaid Eligibility Quality Control System. The Department concurs with the finding that during some months the minimum number of Quality Control reviews was not met.

In the aftermath of Hurricane Katrina, some Quality Control staff were temporarily reassigned to a special project to determine the whereabouts of Medicaid enrollees in our home and community based waivers who were displaced. The Department discussed a waiver of adherence to our approved Quality Control Pilot but Louisiana's final approved Katrina 1115 Waiver did not contain this language.

Corrective Action Plan

- Effective May of 2006 DHH resumed adherence to our Medicaid Eligibility Quality Control approved plan and we have been in full compliance since that date.
- The following will be incorporated into the next annual Quality Control Pilot Plan submitted to CMS for approval. "In the event of a disaster such as a major hurricane we may suspend this plan and divert Quality Control staff to alternative tasks related to recipient eligibility integrity."

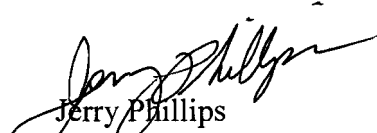
Person Responsible: Joe Kopsa, DHH Program Manager 4, Medicaid Program Integrity Section Chief, Lou Ann Owen DHH Program Manager 4, Medicaid Eligibility Policy, Doretha Davis, Medicaid Quality Control Program Supervisor

Ineffective Medicaid Eligibility Quality Control System
February 16, 2007
Page 2

Completion Date: March 15, 2007.

If you have any questions or concerns regarding this finding, please contact Joe Kopsa of my staff at 225 219 4150

Sincerely,



Jerry Phillips
Medicaid Director

JLP:jk

cc: Charles Castille, Undersecretary
Stan Mead, Director, Fiscal Services



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

April 5, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

Deficient Memorandums of Understanding

While we agree in part to the findings of the auditor concerning Memorandums of Understanding (MOUs) and Cost Allocation Plans (CAPs), we disagree with the finding that the failure to include MOUs and CAPs on all affiliated sites and satellites could result in questioned costs and that some partners may be paying more than their fair share.

- In all instances cited, locations listed were not populated by more than one entity; therefore, all costs incurred at that site were the responsibility of the site inhabitant.
- All 18 LWIAs list at least one full service One-Stop and include a CAP and MOU if more than one partner provides services through the facility.
- While CAPs did not include complete addresses including street address, all sites were identified by parish. In the future, addresses identifying the city and street will be included in the CAP, which is incorporated into the MOU.

We agree that not all CAPs and MOUs were reviewed quarterly. This was due to the lack of fully functioning partnerships during the period following Hurricanes Katrina and Rita.

Sincerely,

John Warner Smith
Secretary of Labor



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

April 4, 2007

OFFICE OF THE SECRETARY

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

This is in response to the Office of Legislative Auditor's correspondence of March 19, 2007 relating to legislative audit findings for the Unemployment Insurance (UI) Program.

Disaster Unemployment Assistance Program:

The agency concurs with the findings in the Disaster Unemployment Assistance Program.

The controls to ensure that adequate supporting documentation for wage records are in place. Also controls are in place to ensure that individuals who are eligible for regular UI do not receive DUA benefits.

The agency will continue working to identify and recover improper payments to claimants and consider legal action in instances of fraud. The agency has improved our Internet application and implemented a UI Call Center. In future disasters we hope that our ability to expand operations will preclude requests for an Executive Order to suspend UI eligibility requirements.

Controls were relaxed during the period that the Executive Order was in effect in the spirit of servicing Katrina and Rita victims resulting in some of the findings noted. Since then, we have improved our Internet application and implemented of a UI Call Center. We have also reinstated our controls which ensure that:

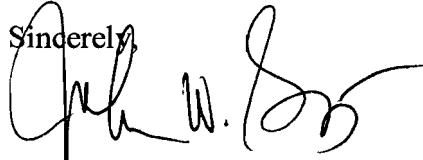
- Employees are not paid unemployment payments while they are still employed.
- Employer wage records are obtained and maintained to support earned wages of claimants.

In addition, Internal Audit will include an audit of the Unemployment Benefit payment process during their fiscal year 07/08 audit plan.

We will continue our efforts in identifying and recovering improper payments and understand (based on conversations with Legislative Auditors) that overpayments not recovered as a result of our collection efforts are not considered questioned costs that will impact future dollars relative to the administration of the UI program.

Kathy Bookter, ORS Manager, is responsible for overpayment/fraud and collections activities. The agency will give all claimants due process. Because of the large volume of overpayments, a completion date is not expected until the end of 2008.

If additional information is needed, please contact Mr. Michael Delafosse, ORS Director, at (225) 342-2990.

Sincerely,


John Warner Smith
Secretary of Labor

JWS:MD:ae



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

April 5, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9307

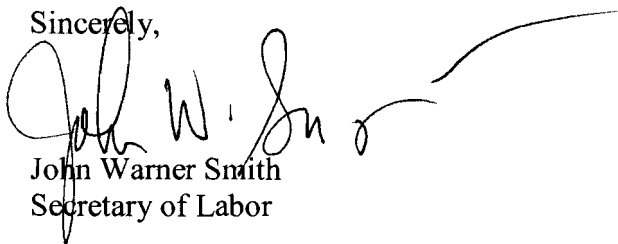
Dear Mr. Theriot:

We concur with the finding on "Inadequate Controls Over Administration Costs Charged to Workforce Investment Act Dislocated Workers Program".

We have identified all individual employees who use the cards. Of the 144 Internet access cards issued, we have initiated action to cancel all cards except for a total of 20, which have been determined to be ordinary and necessary for the performance of the programs.

In the future, these cards will only be issued through our normal purchasing process by which justification of the necessity for the card must be documented and approved by the director and appointing authority over the program.

Sincerely,



John Warner Smith
Secretary of Labor



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

April 5, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

We concur with the finding on "Inadequate Subrecipient Monitoring for the Temporary Assistance for Needy Families (TANF) Program".

Responsibility for monitoring subrecipients of TANF now falls under the responsibility of Internal Audit which is now headed by a new Audit Director. As part of his fiscal year 07/08 audit plan, the following will occur.

- the monitoring guide will be reviewed and updated where necessary.
- Our process for performing reviews will be evaluated to identify and implement efficiencies.
- Detailed workpaper reviews will be performed by the Manager
- All reports and exceptions will be reviewed by the Audit Director.

In addition, Internal Audit will obtain a Federal interpretation of what is considered timely as it related to performing the monitoring reviews and adjust our audit schedules accordingly.

In addition, all MOU's and OMB Circular A-133 requirements associated with STEP Program subrecipient monitoring procedures will be included in our audit reviews going forward.

Sincerely,



John Warner Smith
Secretary of Labor



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

April 5, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

We concur with the finding on "Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster".

Responsibility for monitoring subrecipients of WIA now falls under the responsibility of Internal Audit which is now headed by a new Audit Director. As part of his fiscal year 07/08 audit plan, the following will occur.

- the monitoring guide will be reviewed and updated where necessary.
- Our process for performing reviews will be evaluated to identify and implement efficiencies.
- Detailed workpaper reviews will be performed by the Manager
- All reports and exceptions will be reviewed by the Audit Director.

In addition, Internal Audit will obtain a Federal interpretation of what is considered timely as it related to performing the monitoring reviews and adjust our audit schedules accordingly.

Regarding the computers purchased by the subrecipient, the Louisiana Department of Labor will question the necessity of such purchases and offer an opportunity for the subrecipient to show that this equipment was directly associated with their ability to acquire employment.

Sincerely,

John Warner Smith
Secretary of Labor



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

April 5, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

We concur with the finding on "Lack of Controls Over Payroll/Leave Administration".

We will enforce to a greater degree and continue to monitor established procedures over payroll and leave administration.

In addition, better controls are being developed to prevent salary payments to employees after termination.

Efforts are continuing to recoup salary overpayments from the nine former employees who were paid after termination.

Sincerely,

John Warner Smith
Secretary of Labor



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

April 4, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

This is in response to the Office of Legislative Auditor's correspondence of March 1, 2007 relating to legislative audit findings for the Unemployment Insurance (UI) Extended Benefits (EB) Program.

Overdraw of Unemployment Insurance (UI) Extended Benefits:

The agency agrees with the audit finding. We have repaid the federal government the full amount of \$1,353,954.00.

Our IT Section is establishing procedures to identify employees of reimbursable employers so that in the future claimants will only be paid 50% of extended benefits. Internal Audit will review the process used to determine funding as part of the Fiscal Year 07-08 audit plan.

If any additional information is needed, please contact Mr. Michael Delafosse, ORS Director, at (225) 342-2990.

Sincerely,

John Warner Smith
Secretary of Labor

JWS:MD:ae



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

April 4, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

This is in response to the Office of Legislative Auditor's correspondence of March 19, 2007 relating to legislative audit findings for the Unemployment Insurance (UI) Program.

Unemployment Insurance (UI) Payments:

The agency concurs with the findings for UI benefit payments.

We do accept the recommendation that the agency continue working to identify and recover improper payments to claimants. The agency will consider and take necessary legal action in instances of fraud cases. Kathy Bookter, ORS Manager, is in charge of overpayment/fraud and collections. The process of collecting overpaid dollars from the 56,573 individuals will be time consuming. The agency will give all claimants due process. Due to the large volume of overpayments, a completion date is not expected until the end of 2008.

Controls were relaxed during the period that the Executive Order was in effect in the spirit of servicing Katrina and Rita victims resulting in some of the findings noted. Since then, we have improved our Internet application and implemented of a UI Call Center. We have also reinstated our controls which ensure that:

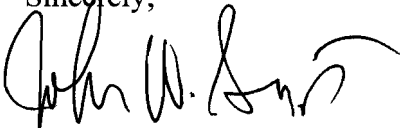
- Employees are not paid unemployment payments while they are still employed.
- Employer wage records are obtained and maintained to support earned wages of claimants.

In addition, Internal Audit will include an audit of the Unemployment Benefit payment process during their fiscal year 07/08 audit plan.

We will continue our efforts in identifying and recovering improper payments and understand (based on conversations with Legislative Auditors) that overpayments not recovered as a result of our collection efforts are not considered questioned costs that will impact future dollars relative to the administration of the UI program.

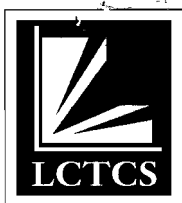
If additional information is needed, please contact Mr. Michael Delafosse, ORS Director, at (225) 342-2990.

Sincerely,

A handwritten signature in black ink, appearing to read "John W. Smith", with a stylized flourish at the end.

John Warner Smith
Secretary of Labor

JWS:MD:ae



Louisiana Community & Technical College System

*Changing Lives,
Creating Futures*

March 16, 2007

Joe D. May
System President

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Officers:

Brett Mellington
Chair

Stephen C. Smith
First Vice Chair

Sean Reilly
Second Vice Chair

Re: Noncompliance with Temporary Assistance for Needy Families Requirements
Program Year 2005-2006

Dear Mr. Theriot:

The management of LCTCS concurs with the findings regarding noncompliance with Temporary Assistance for Needy Families requirements.

Members:

Edwards Barham
Helen Bridges Carter
Ava Dejoie
John E. DeLaney
Carl H. Franklin
Kathy Sellers Johnson
Michael Murphy
Dan Packer
Vinney St. Blanc, III
F. "Mike" Stone
Geraldine Grissette Taylor

Monitoring: The TANF/STEP Program year 2005-2006 began in the immediate aftermath of Hurricanes Katrina and Rita, causing a delay in the startup of monitoring activities. The delay, coupled with the disproportionate monitoring load to staff ratio, prevented the monitoring of each site. In March 2006, LCTCS submitted to Department of Social Services a request to revise the monitoring by reducing the number of sites to be monitored to 50 percent. The request was submitted on March 23, 2006 to Department of Social Services-Office of Family Services, but a response was never received from Department of Social Services.

Corrective Action: During the negotiations for the 2006-2007 MOU, this matter was addressed and the number of sites to be monitored annually was reduced from all of the sites to 30 sites for the program year. To date, over 50 percent of the sites have been monitored and this should not be a repeat finding. In addition, 100 percent of the sites are monitored via the submission of a quarterly report.

Student Members:

Joan McHenry
Cleo Norris

Reporting: As agreed upon in the MOU, all 12 MOS reports were submitted. Timely submission of reports is contingent upon the accessibility of the online MOS reporting system. In addition, monthly reports cannot be entered until the MOU and the monthly targets are approved by DSS. The MOU was not approved until late September 2005. The MOU for 2006-2007 and MOS targets were not approved until December 2006. Therefore, we could not make use of the system until December 2006.

Corrective Action: The LCTCS STEP program will make every effort to meet the deadlines required of the grantee. Reports are submitted on time as long as the on-line system is working properly and access is granted. LCTCS will maintain

Louisiana
Community
& Technical
College System

265 South Foster Drive
Baton Rouge, LA 70806

Phone: 225-922-2800
Fax: 225-922-1185

www.lctcs.edu

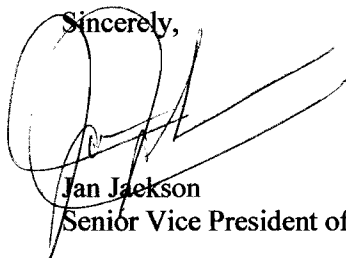
Page 2
Mr. Theriot
March 16, 2007

documentation of times when inaccessibility of the online reporting system delays the submission of a monthly report.

In addition, President May has assigned oversight for the TANF /STEP program to Senior Vice President Jim Henderson, who will ensure that adequate monitoring of TANF funds is performed and that reports are submitted timely to Department of Social Services, as required by the Monitoring Plan and the MOU.

The individual responsible for corrective action is Ms. Reba Poulson. Please let me know if you need additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jan Jackson', is written over the printed name and title.

Jan Jackson

Senior Vice President of Finance and Administration

cc: Joe D. May
Jim Henderson
Reba Poulson



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

March 29, 2007

Re: Response to Audit Finding: Inadequate Internal Controls Over Social Services Block Grant

Steve J. Theriot, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot,

I concur with the finding as reported.

Corrective action plan:

There were two separate causes that resulted in questioned costs.

The first was the overpayment of an employee. This situation was also addressed in a different audit finding entitled "Weaknesses in Internal Controls Over Payroll." The corrective action plan specified in the response to the "Weaknesses in Internal Controls Over Payroll" finding will also be the corrective action plan for this finding. The only additional action step is that any overpayment that was charged to the Social Services Block Grant that is identified by the task force formed to address payroll overpayment issues will need to be refunded to the Department of Social Services.

The second cause of the questioned costs relates to costs charged to the Social Services Block Grant that were funded by other sponsored agreements. All of the costs that were identified by the audit in this category related to Resident (House Officer) salaries. The correction action plan for this situation is follows:

1. Accounting Services will provide the Associate and Assistant Deans for Fiscal Affairs in each school with a report of the details of all costs charged to the Social Services Block Grant.
2. The Associate and Assistant Deans for Fiscal Affairs in each school will coordinate the reconciliation of all costs charged to the Social Services Block Grant for their applicable school. This reconciliation will include a review of all costs charged to the Social Services Block Grant to ensure that the costs have not been funded by another sponsored agreement.

3. The Associate and Assistant Deans for Fiscal Affairs in each school will review and approve the reconciliations. Once complete, the Associate and Assistant Deans for Fiscal Affairs in each school will forward the approved reconciliations to Accounting Services.
4. Accounting Services will work Compliance Programs to test the approved reconciliations on a sample basis. Special emphasis will placed on residents salaries.
5. The Department of Social Services will be notified of any adjustments needs as a result of the reconciliation process and the related costs will be refunded.

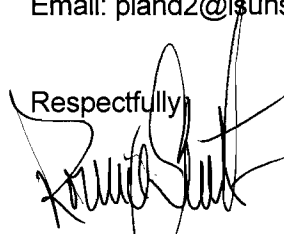
Anticipated Completion Date:

The university anticipates the corrective action plan to be completed no later than August 31, 2007.

Person responsible for corrective action:

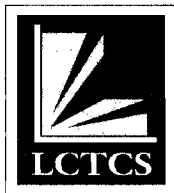
Patrick Landry, Executive Director of Financial Services
Phone: 504-568-4815
Email: pland2@lsuhsc.edu

Respectfully,

A handwritten signature in black ink, appearing to read 'Ronnie Smith', is written over the word 'Respectfully,'.

Ronnie Smith
Vice Chancellor for Administration and Finance

cc: Larry Hollier, MD
Terry Ullrich
David Dotter



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

*Changing Lives,
Creating Futures*

March 22, 2007

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Student Members:

Joan McHenry
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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
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: LTC audit finding titled "Inadequate control over Pell grant"

Dear Mr. Theriot:

Management of Louisiana Technical College concurs 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 taken last year to correct the above stated finding. Although these actions resulted in improvements in this area, management of LTC is committed to continue efforts toward policy and procedure development and professional development for financial aid staff and fiscal office staff throughout the college.

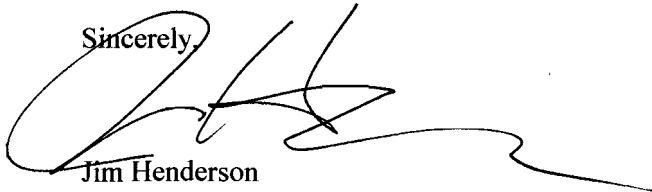
To ensure that Pell grant funds are managed (obtained, disbursed and returned) according to federal guidelines, the following procedures were implemented:

- (1) Each campus within Louisiana Technical College has worked with the Office of the Chancellor, prior to its dissolution, to develop procedures for administering Title IV funds at the campus level. The procedures mandate communication between the Financial Aid Office and Accounting Office.
- (2) The College's Office of Student Financial Assistance issued procedures to closely monitor and verify accuracy of information submitted for Title IV fund return processing to include the following provisions:
 - a. The College Director of Student Financial Assistance reviews each form received for Title IV return processing at LCTCS.
 - b. For those forms that are not in compliance with federal regulations based on the information stated, the College Director of Student Financial Assistance contacts the campus Financial Aid Officers, campus Accountant, and/or campus Dean for clarification and a written explanation that will be placed with the return forms for processing by the LCTCS – 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, has been updated to address deficiencies mentioned in this finding. Also, specific training on this section has been conducted to ensure understanding by the Financial Aid Personnel throughout the college.

This procedure has produced positive results; therefore, we will continue to implement this process along with additional training for all LTC financial aid personnel and accounting personnel that will be specific to the management of Title IV funds. This training will be conducted on an annual basis to reinforce the federal requirements and college procedures for continued improvement in performance and compliance with federal guidelines.

The individual responsible for corrective action is F. Howard Karlton, LCTCS Director of Fiscal Affairs.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Henderson", with a long, sweeping horizontal line extending to the right.

Jim Henderson

Senior Vice President for Workforce Training and Development

cc: Dr. Joe May
Ms. Jan Jackson
Mr. Howard Karlton



DEPARTMENTS OF THE ARMY AND AIR FORCE

JOINT FORCE HEADQUARTERS-LOUISIANA
OFFICE OF THE ADJUTANT GENERAL
CAMP BEAUREGARD
PINEVILLE, LA 71360

March 8, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Reference Office of Legislative Auditor letter dated February 12, 2007 relating to a reportable audit finding for the Military Department. This letter is the official response to the finding titled "Inaccurate and Incomplete Annual Fiscal Report." The following four bullets from the finding are listed for reference.

- The federal accounts receivable balance and allowance for uncollectible balance as reported on AFR Schedule 14 were materially understated. These balances were later restated through a joint effort between OSRAP and the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) employees. However, the restated amounts contained errors requiring significant audit adjustments totaling \$380M for the accounts receivable balance and \$22M for the allowance for uncollectible balance.
- AFR Note G was submitted blank, materially understating the deferred revenue balance. This balance was later restated through a joint effort between OSRAP and GOHSEP employees. However, the restated amount contained errors requiring a significant audit adjustment totaling \$106M.
- The accounts payable balance reported in Note W was materially understated. SMD did not calculate the federal accounts payable for the Disaster Grants – Public Assistance program. The note required a significant audit adjustment totaling \$722M.
- AFR Schedule 8-4 (Schedule of Non-State Agency/University Subrecipients of Major Programs) and Schedule 8-5 (Schedule of State Agency/University Subrecipients of all Federal programs) were submitted blank. The schedules were not completed and provided to the auditors until January 16, 2007, over four months later than the OSRAP deadline. Additionally, the completed schedules contained numerous errors that required adjustments.

In response to the four bullets listed above, the following comments are submitted.

While the Military Department concurs with the finding, we make note of the fact that the late submissions and a great majority of the inaccurate data submitted were caused by the large volume of complex transactions created as a result of Hurricanes Katrina and Rita.

AFR Schedule 14, Note G and Note W (uncollected balances, deferred revenue and accounts payable) were reported according to the information in the ISIS system as of the end of year close period (15 Aug 07). Additional reporting requirements were not identified until after the AFR was submitted by the Office of Statewide Reporting. A meeting was scheduled to coordinate the compiling of the data needed to make the corrections (attended by and agreed to by the Legislative Auditors). As a result, data was compiled, corrections made, concurred and submitted as soon as possible.

The additional information required for the corrective action was located in the database at GOHSEP/JFO and took special programming to accumulate the data necessary for corrections.

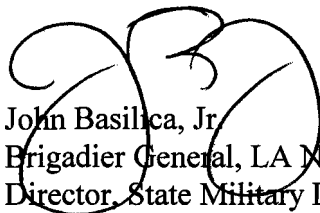
Points of contact for this finding are:

AFR Schedule 14: LTC Donald Burgess, (318) 641-3279

AFR Schedule 8-4 and 8-5: Miss Trina Davis, (225) 255-8784

If you have any questions or require further information, please contact COL John P. Catalanotte, Fiscal Manager, at (225) 319 4944.

Sincerely,

A handwritten signature in black ink, appearing to read "JB", is written over the typed name and title of the signatory.

John Basilica, Jr.
Brigadier General, LA National Guard
Director, State Military Department

Enclosure



KATHLEEN BABINEAUX BLANCO
GOVERNOR

State of Louisiana

GOVERNOR'S OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS

PERRY JEFF SMITH, JR., CPA
COLONEL (RETIRED)
ACTING DIRECTOR

March 13, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Letter dated February 12, 2007, Noncompliance with Procurement and Suspension and
Debarment Requirements

Dear Mr. Theriot:

I have reviewed your report dated February 12, 2007. This report covers activities for fiscal year 2006. During the covered period, the Governor's Office of Homeland Security and Emergency Preparedness' predecessor organization, Louisiana Office of Homeland Security and Emergency Preparedness (LOHSEP), was a program under the State Military Department. The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) was created by legislative action in February 2006 and finalized on March 1, 2006.

Management Response

It was recognized from the beginning that the disbursement and accounting for billions of federal dollars would require extra measures to protect the State of Louisiana from future FEMA deobligations. It was this same level of concern for proper documentation that caused GOHSEP leadership to partner with the State Inspector General's office, the Louisiana Legislative Auditor's Office and the Office of the Attorney General of Louisiana. GOHSEP leadership took steps early on to insure that the proper documentation was obtained or that a report or explanation was generated to validate actions taken during the emergency phase of the disaster. Notwithstanding this effort, it is anticipated that there will be FEMA funds deobligated for various reasons. If only three to five percent is eventually deobligated, this will create a liability for the State of three hundred to five hundred million dollars over the length of the recovery.

In accordance with your instructions, we are hereby providing responses to each of your findings.

Noncompliance with Procurement and Suspension and Debarment Requirements

Finding: For 11% of transactions tested, GOHSEP did not maintain required bid documentation.

Response:

The reporting entity at the time of these findings was LOHSEP which was a program under the State Military Department. Documentation has been provided to Barrett Hunter with the Louisiana Legislative Auditor (LLA) resolving 4 of the 5 items cited in the findings. Additional information is being requested from LLA for the one remaining item. There are also non-compliance issues that remain outstanding from prior years. FEMA has tentatively determined that as much as thirty million dollars in hazard mitigation grants and almost one million dollars in administrative funds may have to be returned to FEMA. However, GOHSEP believes that these could best be answered by the State Military Department.

Future Action:

GOHSEP agrees with the need to properly procure contracts and to document the processes used.

GOHSEP has partnered with the State of Louisiana Procurement Office to establish over 200 pre-event contracts which are ready to be used. These contracts have been pre-bid and checked against the State of Louisiana's Approved Contract List.

Finding: For 2 of 45 or 4%, GOHSEP did not maintain proper bid documentation or price quotes.

Response:

GOHSEP has provided documentation of actions taken on these two items. GOHSEP has provided the LLA with an Attorney's opinion written for FEMA's review and accepted as a basis for not bidding one contract. The remaining item in question was a miscoded routine purchase of services that was properly procured.

LOHSEP was a department under the Louisiana State Military Department during the period under review. GOHSEP believes that any open issues could best be answered by the Louisiana State Military Department.

Action:

GOHSEP has partnered with the State of Louisiana Procurement Office to establish over 200 pre-event contracts which are ready to be used. These contracts have been pre-bid and checked against the State of Louisiana's Approved Contract List.

Finding: Neither GOHSEP nor SMD developed a method of checking the EPLS.

Response:

LOHSEP was a department under the Louisiana State Military Department during the period under review. GOHSEP believes that any open issues could best be answered by the Louisiana State Military Department.

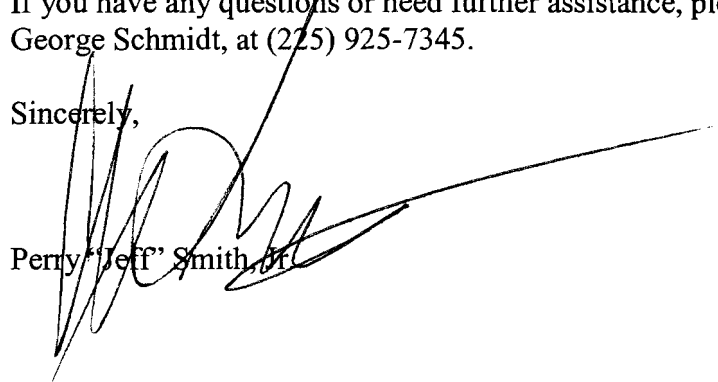
Action:

GOHSEP has partnered with the State of Louisiana Procurement Office to establish over 200 pre-event contracts which are ready to be used. These contracts have been pre-bid and checked against the State of Louisiana's Approved Contract List and the GSA EPLS List.

Thank you for providing this report of procurement procedures during the response to Hurricanes Katrina and Rita.

If you have any questions or need further assistance, please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345.

Sincerely,


Perry "Jeff" Smith



DEPARTMENTS OF THE ARMY AND AIR FORCE

JOINT FORCE HEADQUARTERS-LOUISIANA
OFFICE OF THE ADJUTANT GENERAL
CAMP BEAUREGARD
PINEVILLE, LA 71360

March 8, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Reference the Office of Legislative Auditor letter dated February 12, 2007, relating to a reportable audit finding for the Military Department. This letter is the official response to the finding titled "Noncompliance with Procurement and Suspension and Debarment Requirements." The following three bullets from the finding are listed for reference.

- For five of 45 (11%) transactions tested, GOHSEP did not maintain required bid documentation, price quotations, or documentation of approved purchase orders or contracts.
- For tow of 45 (4%) transactions tested, GOHSEP executed proper approved purchase orders or contracts, but did not maintain required bid documentation or price quotations.
- Neither GOHSEP nor SMD developed and implemented procedures to check vendors against the EPLS.

Discussion with Mr. Barrett Hunter indicates GOHSEP will respond to the first two bullets.

In response to the third bullet, the Military Department hereby submits a statement of concur in part.

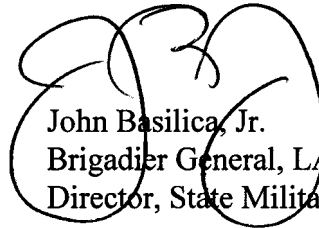
Our reasons for the concur in part is that we were not aware it was a requirement to establish procedures for the effective use of the List of Parties Excluded from Federal Procurement or Non-procurement Programs (EPLS). The subject of EPLS has not surfaced in the past. With that said, please be assured the Louisiana Military Department is taking appropriate action to ensure all purchasing agents and fiscal personnel within our agency have a good understanding of the training for all procurement, property, and fiscal personnel. During January and February, training was completed at Gillis Long Facility and at Camp Beauregard. On 7 March 2007, the training will be conducted at our Camp Minden Facility. From this series of training events, we are revising our internal regulations to show any needed changes to ensure compliance with State Law and where required **Federal Acquisition Regulations (FAR)**. Our revised written procedures will outline procedures for the effective use of the List of Parties Excluded from Federal Procurement or Non-procurement programs.

"Inspired by the Past, Driven by the Future"

B-56

If you have any questions or require further information, please contact COL Clifford A. Oliver, Logistics Manager, (318) 382 4196.

Sincerely,

A handwritten signature in black ink, appearing to read "JB", is written over the printed name and title of John Basilica, Jr.

John Basilica, Jr.
Brigadier General, LA National Guard
Director, State Military Department



KATHLEEN BABINEAUX BLANCO
GOVERNOR

State of Louisiana

GOVERNOR'S OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS

PERRY JEFF SMITH, JR., CPA
COLONEL (RETIRED)
ACTING DIRECTOR

March 13, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Letter dated January 22, 2007: Noncompliance with Reporting Requirements

Dear Mr. Theriot:

I have reviewed your report dated January 22, 2007. This report covers activities for fiscal year 2006. During the covered period, the Governor's Office of Homeland Security and Emergency Preparedness' predecessor organization, Louisiana Office of Homeland Security and Emergency Preparedness (LOHSEP), was a program under the State Military Department. The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) was created by legislative action in February 2006 and finalized on March 1, 2006.

Management Response

It was recognized from the beginning that the disbursement and accounting for billions of federal dollars would require extra measures to protect the State of Louisiana from future FEMA de-obligations. It was this same level of concern for proper documentation that caused GOHSEP leadership to partner with the State Inspector General's office, the Louisiana Legislative Auditor's Office and the Office of the Attorney General of Louisiana. Because of the concern for accuracy and oversight, GOHSEP leadership took steps to insure that the proper documentation was obtained. GOHSEP leadership has also requested FEMA waive quarterly report requirements. GOHSEP has implemented numerous changes in accounting systems, and has provided the Legislative Auditor, Barrett Hunter, with documentation to explain or clear all of the findings which relate to GOHSEP.

In accordance with your instructions, we are hereby providing responses to each of your findings.

Non Compliance with Reporting Requirements

Finding: For all four Federal quarters Military/ GOHSEP did not submit the required progress reports.

Response:

The State agrees with the need for quarterly reports. According to 44 CFR, quarterly reports are required for all projects for which federal dollars have been obligated but not received. The requirement is vague and broad. The statute appears to apply to projects where the final payment of the federal share has not been made. With regard to Categories A and B the norm is to pay only for completed work. It does not address emergency work categories such as A and B. It is difficult to use quarterly reports in Categories A& B as these are emergency categories and under normal disaster guidelines, the money would not be advanced until the applicant shows payment of the expense. The requirement appears to cover work Categories C-G. The Katrina disaster is one that does not conform to the textbook. There are thousands of projects in Categories C-G for which final federal dollars have not yet been paid to the grantee. Many of the projects have not yet been started.

Copies of correspondence to FEMA headquarters requesting a waiver of the reporting requirement and their response have been provided to the Louisiana Legislative Auditor. There is a string of electronic mail addressing FEMA's position which was made available.

LOHSEP was a department under the Louisiana State Military Department during the period under review. GOHSEP believes that any open issues could best be answered by the Louisiana State Military Department.

Action:

GOHSEP has established a policy to insure the timely submission of quarterly reports. The policy requires incorporates of the applicant information in the agency's quarterly report. The procedures of this policy are in the training manual for Grant Managers.

Mr. Steve Theriot
March 13, 2007
Page 3

Finding: As a sub-grantee, GOHSEP did not submit required P4 quarterly reports for quarters one and two for Hurricanes Katrina and Rita.

Response:

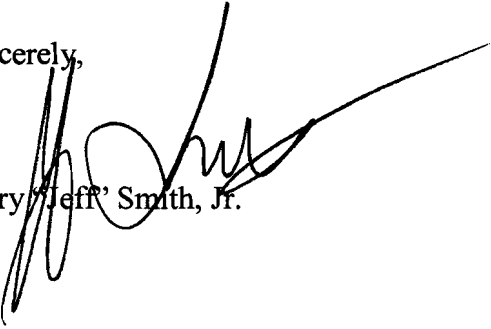
The State agrees with the need for quarterly reports. With regard to Categories A and B, the norm is to pay only for completed work. It does not address emergency work categories such as A and B. It is difficult to use quarterly reports in Categories A& B as these are emergency categories and under normal disaster guidelines, the money would not be advanced until the applicant shows payment of the expense. The budget officer has placed quarterly reports in LA PA.com, and FEMA is working with the contractor to retrieve the reports.

LOHSEP was a department under the Louisiana State Military Department during the period under review. GOHSEP believes that any open issues could best be answered by the Louisiana State Military Department.

Thank you for providing this report of Required Reporting Procedures during the response to Hurricanes Katrina and Rita.

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345.

Sincerely,


Perry 'Jeff' Smith, Jr.



DEPARTMENTS OF THE ARMY AND AIR FORCE

JOINT FORCE HEADQUARTERS-LOUISIANA
OFFICE OF THE ADJUTANT GENERAL
CAMP BEAUREGARD
PINEVILLE, LA 71360

March 23, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

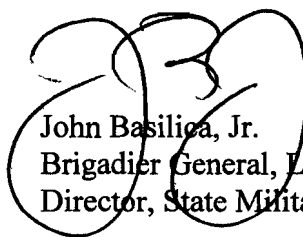
Dear Mr. Theriot:

Reference attached State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) letter dated March 13, 2007. The GOHSEP letter is in response to an Office of Legislative Auditor letter dated January 22, 2007, concerning a Louisiana Office of Homeland Security and Emergency Preparedness (LOHSEP) finding titled "Noncompliance with Reporting Requirements".

We have reviewed and concur with the response submitted by GOHSEP. If there are any other remaining LOHSEP issues we will provide responses after coordinating with GOHSEP.

If you have any questions or require further information, please contact COL John P. Catalanotte, Fiscal Manager, at (225) 319 4944.

Sincerely,



John Basilica, Jr.
Brigadier General, LA National Guard
Director, State Military Department

Enclosure



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Cerise, M.D., M.P.H.
SECRETARY

November 28, 2006

Steve J. Theriot, CPA, Legislative Auditor
Office of Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

This letter is in response to the audit finding issued by your office on October 27, 2006 in regard to Insufficient Documentation of Program Expenditures.

We concur with the finding that one employee earned more overtime than he was paid. This has been corrected in the ISIS-HR system, and the employee has been paid for one additional hour of overtime.

We concur that three employees had incomplete supporting documentation because the time sheet was not approved by the supervisor. This has been corrected. Approval signatures of supervisors have been obtained.

We concur in part with your finding that nine of the employees' timesheets showed that employees were paid more overtime than they earned. We have carefully reviewed the time sheets in question. In the case of Juliette Stefanski and Stephanie Whiting, the numbers of hours on the time sheet were added incorrectly. The amounts paid to these employees as reflected on the spreadsheets were correct. My staff is in the process of entering corrective actions into ISIS-HR to recoup the overpayments. This process will be completed before the end of this pay period (12/3/06).

These corrective actions are being performed by Carol Henderson, Human Resource Manager 3.

If you need further information, please contact Joan Ward, Human Resource Director, at 225/342-8407.

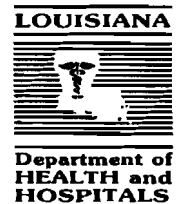
Sincerely,

Sharon G. Howard
Assistant Secretary

SGH/JW



STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS



Kathleen Babineaux Blanco
GOVERNOR

Frederick P. Cerise, M.D., M.P.H.
SECRETARY

November 20, 2006

Steve J. Theriot, CPA
Office of the Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Agency 366 Legislative Audit
Office of Public Health

Dear Mr. Theriot:

Please accept this letter as the response to the audit performed regarding the lack of internal control of moveable property within the Office of Public Health.

The Operations and Support Unit monitors and tracks all moveable property tagged within this agency. Each section and region within the agency structure has designated property coordinators that assist this unit with the physical location, deployment and transfer of all moveable property. OPH does adhere to the DHH Policy 2424-81, which states all property with a value of \$1,000 dollars must be tagged.

Due to the hurricane recovery efforts that OPH participated in, and due to the closure and destruction of many of the agency's buildings in the New Orleans area, the implementation of the Protégé hand scanner equipment was not implemented last fall. OPH has purchased these scanners and we look forward to a full implementation by March 2007. We feel that this will add a stricter internal control and ensure accountability with all moveable property.

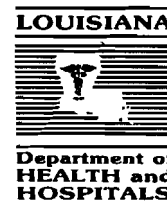
Please review the attached corrective action plan and advise if any further information is needed.

Sincerely,

Sharon G. Howard, Assistant Secretary
Office of Public Health



STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS



Kathleen Babineaux Blanco
GOVERNOR

Frederick P. Cerise, M.D., M.P.H.
SECRETARY

November 20, 2006

Mrs. Sharon G. Howard, Assistant Secretary
Office of Public Health
1450 L & A Road
Metairie, Louisiana 70001

Re: Legislative Audit Response
OPH Moveable Property #366

Dear Mrs. Howard:

This letter is in response to the Legislative Auditor findings dated November 14, 2006 regarding the lack of internal controls and unlocated equipment. This unit has answered each finding and has included the response and corrective action for your review and approval.

The Protégé Hand Scanner equipment was not fully implemented prior to the two major hurricanes that struck Louisiana last summer. Operations and Support Services has now received all of the equipment, purchased the software and license for each user and has the implementation scheduled with each section and region of the Office of Public Health. These scanners will be used during the next agency inventory scheduled for July 2007. In addition to the standard property policies of DHH and OPH, this unit will inform Program Managers and Regional Administrators on a quarterly basis when their section or region is non-compliant with these policies.

In closing, last year was an extremely difficult year for everyone. The lack of internal controls regarding moveable property at the Special Needs Shelter, Mobile Hospitals and Emergency Command Centers statewide proved to be a challenge to all concerned. It is the recommendation of this unit to have Operations and Support Services activated at the Command Center to work closely with the procurement unit and field sites to issue tags, track, deploy and monitor equipment. This would allow for a tighter control over moveable property in a mass distribution situation such as during Hurricanes Katrina and Rita.

If any further information is needed regarding this response, please contact me at (225) 765-0935.

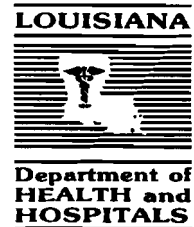
Sincerely,

Barbara Woodard, Executive Staff Officer
Operations and Support Services/Facility Management



Kathleen Babineaux Blanco
GOVERNOR

STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS



Frederick P. Corise, M.D.
SECRETARY

November 17, 2006

Ms. Barbara Woodard, Executive Staff Officer
Operations and Support Services
8919 World Ministry Ave. Suite B
Baton Rouge, LA 70810

Re: Legislative Audit Response
Property Location 366

Dear Ms. Woodard:

Please accept this letter in response to the audit performed by Legislative Auditors regarding the agency moveable property inventory for FY '06. The Operations and Support Unit (OSS) monitors and issues state tags on all moveable property tagged within this agency. Corrective actions to these findings will be implemented immediately.

Corrective Action Plan –Legislative Audit 2006

The persons responsible for the implementation of the corrective plan are as follows:

Barbara Woodard, Executive Staff Officer-Facilities and Leases
Jane Sledge, Administrative Manager 3, OPH Property Manager
Stephanie Maiden, Administrator Coordinator 4
Regional Administrative Staff
OPH Program Staff
Assigned Property Coordinators

Operations and Support Services (OSS) will continue with mandatory trainings for each program and region throughout the state. The emphasis of these trainings will be:

- A thorough review of Department of Health and Hospitals (DHH) Policy 2424-81 and Office of Public Health (OPH) moveable property policy 802 and State Property Control, Rules and Regulations as defined in Louisiana Revised Statute (R.S.) 39: 323-325 and Louisiana Administrative code 34:VII:307.
- Explanation of the use of all property forms and the importance of internal procedures pertaining to management of movable property.
- Tag issuance and receiving procedures.

OSS will also distribute copies of all policies to every OPH employee. OSS will continue to emphasize the importance of property controls and management within each department/ region /section of OPH. This will include the monthly e-mail blitz and quarterly newsletters.

OFFICE OF PUBLIC HEALTH
CENTER FOR ADMINISTRATIVE & TECHNICAL SUPPORT • OPERATIONS & SUPPORT SERVICES
6867 BLUEBONNET BLVD. • BATON ROUGE, LOUISIANA 70810
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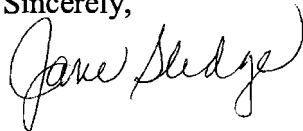
OSS will perform a complete audit and mandatory training of Emergency Medical Services (EMS) within thirty days. Future audits will include all OPH HQ sections and The nine OPH Regions beginning January 2007.

OSS will advise the Regional Administrators, Assistant Regional Administrators, Regional Administrative Managers, Information Services Staff and the designated property coordinators on a quarterly basis the status of the inventory for each of the locations in their regions.

In preparation of another natural disaster or event that would require a mass distribution Of medical supplies and equipment, OSS has recommended to the OPH Assistant Secretary and to the Emergency Preparedness/Response Chief, to have the OSS unit activated within the Emergency Command Center to deploy equipment, tag, record and monitor equipment received and or deployed, and to work directly with a person assigned at each Special Needs Shelter, Mobile Hospital and Regional Command Center. OSS would also work directly with DHH Purchasing to issue state tags on any equipment shipped directly to the field sites. All state property responsibilities should be coordinated with a designated property coordinator at each of these sites. Staff would be trained on property rules/regulations annually.

This unit remains committed to enforcing State Property Rules and Regulations. Should additional information be needed, please advise.

Sincerely,



Jane Sledge, Property Manager OPH
Administrative Manager 3 Operations and Support Services



Stephanie Maiden, Administrative Coordinator 4
Statewide Property Coordinator, Operations and Support Services

Response-Lack of Internal Control over Movable Property

Bullet 1

314 acquisitions totaling \$2,235,412 were not tagged and entered into the Protégé system within 60 days. OSS was not aware of the equipment that was purchased and direct shipped to Command Centers, Special Needs Shelters, mobile hospitals and rescue staging sites across the state to assist in the rescue and recovery efforts. Standard Agency policy is that all invoices are sent to the Fiscal Services section located at 1010 Common Street in New Orleans. During the aftermath of the hurricanes, mail directed to the New Orleans area was being redirected to Houston, Texas and was held there for four months. This complicated OSS responsibilities because the invoices were not being forwarded to this unit for verification. In addition, and due to the inaccessibility of the city of New Orleans, all agency offices located at 1010 Common Street and 325 Loyola Street were displaced. When mail service was resumed in January 2006, and invoices were being received by fiscal services, this unit was able to begin tracking and monitoring tag issuance of movable property.

- The equipment received on September 3, 2005 with a value of \$1,156,216 was entered into the Protégé system on September 22nd and 25th. **(Leg. Auditors report cut-off date of September 18th; property valued at \$2,235,412 did not reflect the corrections made after the 18th.)**
- Also included in this figure were items classified as medical supplies **(supporting documentation is included)** and thereby ruled by Louisiana Property Assistance Agency (LPAA) as items not required to have tags issued. Supplies listed below are medical supplies with an acquisition cost above \$1,000. These are sundries and are consumable and therefore are not required to be tagged.
 - 80 Rull Broselow/Hinkle Systems S 159,324.00
(80 @ 1991.55 each)
 - 1 10M Rescue Pack for Hospital \$ 10,000.00
 - 1 USAR Kit for SMRT team \$ 32,000.00
 - 1 Emergency Kit A \$ 2,600.00
 - 1 Emergency Kit B \$ 2,600.00
 - 1 Emergency Kit C \$ 3,095.00
 - 1 Type C Kit \$ 5,280.00
 - 1 Type D Kit \$ 7,510.00
 - 1 Model 300 Sealing Kit \$ 2,010.00
 -
- **Total for medical supplies: \$ 224,419.00**

Bullet 2 – Theft of Equipment

Emergency Response equipment totaling \$1,491,253.00 was reported as missing. On January 17, 2006, Evon Smith, Program Manager with the Bureau of EMS informed OSS of the missing equipment. She informed us that it was believed to have been stolen by different ambulance companies across the nation. Immediately on this day, OSS reported the possibility of this theft to Sonya Pulliam of DHH and asked for an investigation by Mr. George Allspach.

The police report filed and the ensuing investigation, which included the FBI, was handled through Bureau of Emergency Medical Services (BEMS). Contacts at BEMS office is Evon Smith, Program Manager and Sharon Hinchey, EMS Specialist at (225) 763-5700. OSS was informed that an investigation was underway, but was told that no information could be released until the investigation is complete. OSS opened a claim file with the Office of Risk Management. Information regarding the investigation with the FBI and EMS was limited and OSS had no knowledge or update of the investigation until August 2006. At that time, it was reported that twenty of the Lifepack's were located by the FBI. In addition to this and during multiple warehouse searches, some additional equipment was located in warehouses and in the decontamination trailers. The equipment totaled \$125,000.

EMS and the Center for Community Preparedness are still in the process of moving and consolidating warehouses and organizing property utilized during the hurricane recovery phase. The total balance of stolen or missing property is \$1,366,253.

This unit has forms and procedures in place in the event of theft, break-in and or missing property for all section within OPH. This topic will be in the mandatory trainings scheduled for OPH in January 2007.

Bullet 3

Equipment not properly classified and recorded with the correct purchase order numbers. Once this unit received the re-routed mail, invoices and financial statements, and upon discovery of the discrepancies on the financial records, corrections were made in this office to the Protégé system as reflected on the invoices.

Because invoices were unavailable to us at the time of tag issuance, corrections could not be made until we received the original invoices from fiscal services verifying what we thought was a discrepancy.

As of this date, corrections to the system have been made. See attached Protégé print out of purchase order numbers.

Bullet 4

The Division of Administration Policy states that unlocated property must be maintained on the agency master listing for three consecutive years. This unit does agree. The 2003 unlocated property for \$81,500 was submitted to the Division of Administration for removal due to the third year discrepancy report. In addition, OPH has recovered some state property. To date, OPH unlocated property for fiscal years ending June 30, 2004 through June 30, 2006 is in the amount: \$329,713.10.

Please see the attached Protégé print out of the transfer detail that was submitted and approved to Louisiana Property Assistance Agency (LPAA). The current three year unlocated property listings for OPH are also attached.

CONCLUSION

In closing, OSS would like to emphasize that extenuating circumstances of a natural disaster of enormous proportions occurred and disrupted procedures currently in place. As a rule, OSS makes every effort to remain compliance with rules and regulations for governing state owned property.

All regions, departments and programs were focused on the shelter and care of hurricane evacuees, as well as rescue and recovery efforts. The focus was directed at the field and to get the needed equipment and supplies to shelters, rescue and recovery personnel as quickly as possible.

It must be brought to the attention of the Legislative Auditors that equipment and a vast number of persons and departments, including but not limited to the Governor's office, DHH Executive Staff and the Bureau of Emergency Medical Services, was ordering supplies. The emergency equipment and supplies were ordered and direct shipped to the field units for use by the first responders.

This unit will address each finding with the directors and staff of every section within the Office of Public Health. The focus of this unit is to insure compliance with all Louisiana Property Rules and Regulations.

Should additional information be needed, please contact this office at (225) 765-5055.



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF RISK MANAGEMENT

KATHLEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

November 1, 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

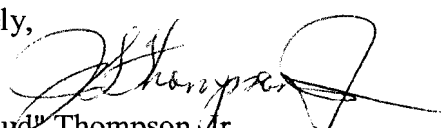
The Office of Risk Management (ORM) concurs with the finding.

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 \$816 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,


J. S. "Bud" Thompson, Jr.
State Risk Director

JST/THA/tha



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KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

January 29, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Child Care Cluster: Destroyed Records and Noncompliance With Program Requirements

Dear Mr. Theriot:

Please refer to your letter of January 16, 2007, regarding audit findings of the Department of Social Services' Child Care Cluster part of your Single Audit of Louisiana. Your findings address Destroyed Records and Noncompliance with Federal Program Requirements.

We concur that case records and/or documentation was not available for nine of the 45 payments and seven of the 30 client cases selected for review due to hurricane damage. We also concur with the findings related to allowable cost, which addressed invoices and attendance logs.

Listed below are the actions the agency will take to address the deficiencies cited:

- A Corrective Action Memorandum will be issued alerting staff of the audit findings and requiring review of appropriate Chapter 8 Policy in supervisory staff meetings. Reviews will emphasize what action is required when staff is aware that a provider is failing to properly maintain logs.
- Individual staff who failed to properly validate invoices with signatures have been counseled. Proper processing of invoices will also be addressed in the Corrective Action Memorandum as an item to be covered in supervisory staff meetings.
- The Contract Accountability Review Team (CART) will continue to conduct reviews on Child Care Providers, focusing on documentation required to support invoices.
- When conducting required visits to Child Care Centers, contracted Resource and Referral Agencies (R&R's) will increase emphasis on review of the Form CCAP 15ICP, which includes specific instructions on requirements for maintenance of attendance records and other documentation. Technical assistance will be provided where needed, and follow-up visits will be conducted to providers who were not in compliance.

Steve J. Theriot, CPA
January 29, 2007
Page 2

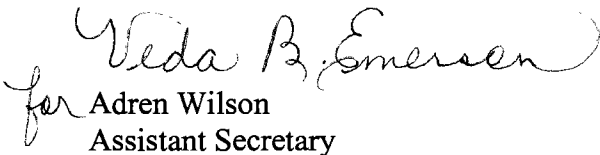
- Information reminding providers of proper maintenance of attendance logs and supporting documentation for invoices will be sent semi-annually directly to the providers on their invoices. System programming is needed to accomplish this, so the
- first notice will not be generated immediately, but will be sent before the end of this calendar year, and continue every six months thereafter.
- Regarding the third finding above, a referral made to the agency's Fraud and Recovery Section is being processed to recover the provider's ineligible payment.

The agency acknowledges the seriousness of the audit's findings. To improve our Child Care Assistance Program's payment accuracy and maintenance of proper supportive documentation for invoices, the agency is also exploring the feasibility of implementing the following actions:

- Increasing visits to providers to better monitor record keeping.
- Increasing reviews of provider records to validate invoicing and payment.
- Increasing the monitoring duties of the R&R's, including reports to the Parish Offices when providers are found to be negligent in required record-keeping

Please advise if further information or explanation is needed.

Sincerely,


for Adren Wilson
Assistant Secretary

AOW/DDS/LP

cc: Ann Silverberg Williamson
Lisa Woodruf-White
Terri Ricks
Bridget Depland
Veda Emerson
Cathy Lockett
David D. Sigue



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KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

April 10, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

The Office of the Legislative Auditor recently completed an audit of the Department of Social Services, Office of Family Support, Support Enforcement Services' program. In this audit, the agency was cited for several deficiencies to which the agency agrees.

The following corrective action measures are being instituted to address Support Enforcement Services' non-compliance with certain federal program requirements in administering the Child Support Enforcement program.

- In response to SES' failure to have sufficient controls in place to ensure expenditures being processed for payment are supported by adequate documentation and adequately reviewed, SES will institute the following procedures which would allow the person approving the invoice to subsequently approve payment.
 - The Family Support Program Director for Field Operations will review invoices with supporting documentation sent from ACS to SES State Office. The Clerical Supervisor will enter the payment into Integrated Statewide Information System (ISIS) and provide a copy of the invoice along with the supporting documentation to the Contract Unit Supervisor for final ISIS approval.
 - Currently, the Support Enforcement District Managers (SEDM) must review contract district attorney invoices for accuracy and approve the invoice prior to submittal to State Office for payment within 30 days of receipt. If correction or further information is required, the submitting vendor would be notified. Any disputed charges may be deducted from the invoice until cleared. In the future, the SEDM will be responsible for ensuring that supporting documentation accompanies any invoices to be approved for payment at the District Office level.
 - The Family Support Program Director for Administration will be responsible for Invoices submitted by Louisiana District Attorney's Association (LDAA). The invoices and the supporting documentation will be collected by the Contract Unit. Once this information is received and reviewed, the Director will authorize payment. The Contract Unit will ensure that the necessary data is entered into the

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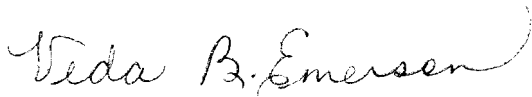
Integrated Statewide Information Systems (ISIS). Regarding the overpayment noted in the audit, LDAA paid the entire amount due.

- In response to medical support deficiencies, SES has implemented medical only caseloads to ensure proper enforcement of medical support orders. Our current Quality Control Self-Assessment reviews reflect an increase in our efficiency of securing and enforcing medical support.
- To enhance the response time to the initiating state agency in reference to advance notice of formal hearings that may result in establishment or adjustment of an order, the agency will take advantage of its existing case review process. However, the review will be slanted in order to target the deficiencies.
- In response to notifying initiating states timely upon receipt of new information, the agency will use its case review process to improve response time when supplying the initiating state with new information.

Robbie Endris, Executive Director, will assume responsibility for corrective actions. We anticipate total implementation will occur within the next six to eight months.

If you have any questions, please contact Robbie Endris at (225) 342-4780.

Sincerely,



 Adren O. Wilson, Assistant Secretary
Office Family Support

Cc: Ann Silverberg Williamson
Lisa Woodruff White
Terri Ricks
Bridget Depland
Veda Emerson
Cathy Lockett
David D. Sigue



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KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

October 18, 2006

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.

Reconciliation of this account continues to be a priority for Division of Fiscal Services staff. Exhaustive efforts have been put forth continuously since March 2004. Even though some staff assigned to work on this project must maintain other duties assigned to them, there has been no lack of effort toward this audit finding. In point of fact, the Division of Fiscal Services has dedicated one employee totally to this project. Staff continue to work with RedMane Technology and a draft reconciliation process has been developed. The reconciliation is still in test mode and has not been put into full production because of problems encountered.

Although all of the problems with the draft reconciliation have not been resolved, we have experienced some success by reconciling two months of fiscal year 2005. Roadblocks appeared as we attempted to reconcile the third month and we are working to surpass them. We believe that we have an acceptable reconciliation process and we are eager to share it with your staff soon.

As stated before our goal is to accurately reconcile client accounts on a monthly basis. Regrettably, we have not done so by now and cannot at this time pinpoint a definite time for completion. Our best efforts will be put forth to resolve this finding by the end of this fiscal year.

You may contact me at 342-0863 if you need any additional information.

Sincerely,

Cathy H. Lockett, Director
Division of Fiscal Services

c: Ann S. Williamson
Lisa Woodruff-White
Terri P. Ricks

Bridget Depland
Adren Wilson

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KATHLEEN BABINEAUX BLANCO
GOVERNOR

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ANN SILVERBERG WILLIAMSON
SECRETARY

March 16, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Control Weaknesses Over the LaCarte Purchasing Card Program

We concur that DSS did not follow state and department control procedures relating to the LaCarte Purchasing Card Program. The weaknesses cited were due to non-adherence to existent control procedures by field staff and supervisors. Our corrective action plan will require accountability from these personnel.

As noted in your finding, DSS has policies and procedures in place that establish proper controls for the utilization of the LaCarte Card. The DSS policies and procedures designate responsibility for ensuring accountability and adherence to the usage of the card by the cardholder supervisor. Therefore, cardholders and supervisors must be accountable for enforcement of the responsibilities set forth in policies.

In an effort to strengthen controls and accountability of cardholders and supervisors, the following changes in policy and procedure are proposed by the Division of Support Services LaCarte Compliance Section by June 30, 2007:

- Increased unannounced routine random reviews of cardholder records
- Monthly compliance reviews of cardholder transactions
- Implementation and submission of a corrective action plan by cardholders for noncompliance of required internal control procedures.
- Implementation of the following notification announcements of noncompliance of required internal control procedures for up to four violations.
 - A. **First Offense:** Notify cardholder and supervisor of infractions and request a corrective action plan.
 - B. **Second Offense:** Notify cardholder, supervisor and Assistant Secretary of infractions and request a corrective action plan.

Steve J. Theriot, CPA
March 16, 2007
Page 2

- C. **Third Offense:** Notify cardholder, supervisor and Assistant Secretary of infractions and request a corrective action plan.
- D. **Fourth Offense:** Submit notification to Assistant Secretary and copy to cardholder and supervisor of infractions and recommend cancellation of cardholder's card.

If further information is required, please contact Theresa Seal at 342-1005.

Sincerely,



Cathy H. Lockett, Director
Division of Fiscal Services

c: Ann Silverberg Williamson
Lisa Woodruff-White
Terri Ricks
Bridget Depland
Paulette LaBostrie



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ANN SILVERBERG WILLIAMSON
SECRETARY

April 13, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Legislative Audit Finding:
Deficiencies in the Operation of the Disaster Food Stamp Program

Please refer to your letter of April 3, 2007 regarding audit findings on the Department of Social Services' Disaster Food Stamp Program (DFSP), administered by the Office of Family Support (OFS).

We concur with the four deficiencies cited (four areas citing 22 cases). The findings address the agency's handling, processing and monitoring of DFSP applications for DSS employees and non-employees. The Agency did have specific policies and procedures established and issued numerous Executive Bulletins while the DFSP operations were conducted for Hurricanes Katrina and Rita. However, while administering this program, which resulted in an unprecedented 493,556 households receiving DFSP benefits, we recognized that inadequacies existed. We immediately began working on policy and procedural improvements, prior to any outside reviews or audits, in anticipation of any future DFSP programs.

The following are the corrective action measures taken that address your audit's cited deficiencies:

- Specific guidance regarding the operation of a DFSP was established and all parts were finalized and included the OFS Policy Manual Chapter 4, Section O by June 1, 2006. All appropriate staff having the potential to assist in future DFSP operations were trained in this new policy and procedure prior to May 30, 2006. DFSP training will be completed annually for all appropriate staff and the 2007 training is scheduled later this month. The training:
 - Provides information for formal application of DFSP including fraud control measures.

- Provides specific guidance for the handling and processing of employee applications. Requires the Parish Manager or his designee sign and approve DFSP applications for households containing DSS employees. DSS employees cannot issue an EBT card for or process their own DFSP case, a DFSP case for family members, or a DFSP case for which they are the authorized representative. These DFSP cases must be kept in a special file separate from other cases with access allowed only by the Parish Manager or his designee.
- Requires that the disaster application worksheet be completed for every DFSP case unless ineligibility can be determined without it. EB-2298 issued September 2005 for Hurricane Rita revised policy to state that a disaster application worksheet was required for each DFSP application.
- To insure the integrity of any future DFSP program, the OFS Division of Quality Assurance (DQA) will monitor each disaster site during the entire DFSP timeframe. Responsibilities include monitoring the process and procedures for completed DFSP applications and application worksheets, EBT card stock reconciliation, and returned DFSP EBT cards.
- The Department is currently reviewing the applications of all DSS employees who received DFSP benefits. The reviews are being conducted by staff from within the OFS Division of Quality Assurance. In accordance with Federal Regulations (7 USC 273.18), all DFSP recipients, including employees, who are determined to have received ineligible benefits are being required to repay the Agency. Where warranted, other steps are being pursued, such as disciplinary action, disqualification for benefits and referral for consideration of criminal charges. These reviews are currently ongoing.
- Please note that prior to Hurricanes Katrina and Rita, the Agency had a data match established for DSS employees who applied for DFSP reflecting the Department's planning for and commitment to program integrity.

Please advise if further information is needed.

Sincerely,


for Adren O. Wilson
Assistant Secretary

AOW/DDS/LP

cc: Ann Silverberg Williamson
Lisa Woodruff-White
Terri Ricks
Bridget Depland
Veda Emerson
Cathy Lockett
David D. Sigue

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KATHLEEN BABINEAUX BLANCO
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ANN SILVERBERG WILLIAMSON
SECRETARY

February 16, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

**RE: Food Stamp Cluster:
Destroyed Records and Ineligible Benefits**

Please refer to your letter of February 13, 2007, regarding audit findings of the Department of Social Services' Food Stamp Cluster part of your Single Audit of Louisiana. Your findings address Destroyed Records and Ineligible Benefits.

We concur that case records and/or documentation was not available for four of the 30 client cases selected for testing due to hurricane damage. The destruction wrought by Hurricanes Katrina and Rita was unprecedented. The widespread damage could not have been predicted, and the agency should not be considered negligent in the way records were stored, or responsible for any stored documents. As noted in your report, the United States Department of Agriculture, Food and Nutrition Services approved our request to destroy hurricane damaged files.

The most effective available preventive measure to insure files are not lost in the event of another catastrophe would be to store all documentation and files on a backed-up computer file. Converting everything to computer files by scanning documents and creating new systems to hold all case information would be extremely costly and time consuming, so this cannot be accomplished immediately, but the agency is exploring this option.

We also concur that ineligible benefits totaling \$2,796 were issued due to misrepresentation of household circumstances in a case involving an agency employee and a relative. The Fraud and Recovery Section is pursuing recovery of this overpayment. Termination of the employee was recommended, but the individual resigned before any action could be taken.

Please advise if further information is needed.

Sincerely,

Veda B. Emerson
for Adren O. Wilson
Assistant Secretary

Steve J. Theriot, CAP
February 16, 2007
Page 2

AOW/DDS/LP

c: Ann Silverberg Williamson
Lisa Woodruff-White
Terri Ricks
Bridget Depland
Veda Emerson
Cathy Lockett
David D. Sigue



KATHLEEN BABINEAUX BLANCO
GOVERNOR

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ANN SILVERBERG WILLIAMSON
SECRETARY

March 21, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Foster Care – Title IV-E Program: Noncompliance with Program Requirements

We concur in part that the Department of Social Services did not comply with certain requirements for administering the Foster Care – Title IV-E program.

- The Office of Community Services (OCS) and the state's licensing entity, Bureau of Licensing, do not concur that full compliance is required in order to be fully licensed or to be eligible for Title IV-E funding.

The residential placements in question are deemed to be fully licensed. The issuances of the licenses allow for continuation of services by the residential agencies and are eligible for OCS claim of Title IV-E funding. RS 46:1419 and RS 46:1423 allow the Bureau of Licensing to issue a provisional license when it is necessary to deny, revoke or refuse a renewal of a license and removal of the residents should the residential provider not meet the health, safety and well-being needs of the residents during surveys. However, for those facilities in question, the Bureau of Licensing issued a full license and not a provisional license, thereby allowing the facilities to continue providing services to children and for OCS to claim Title IV-E funding.

- The Office of Community Services concurs that residential programs did not have documentation (criminal Record Clearances) as required by LAC Title 48, Chapter 79, Section 7911, D.3. The OCS does not concur that children were placed in residential programs that did not have documentation (criminal Record Clearances) to verify safety considerations as required by 45 CFR 1356.

Residential programs obtain multiple criminal record clearances to address the safety needs regarding employees working with children as per Title IV-E regulations. Local and often national clearances are obtained in addition to obtaining criminal record clearances from Louisiana State Police (LSP). The initial multiple criminal clearances are obtained due to the one to three months waiting period for criminal record clearances from LSP.

Efforts have been initiated to review the criminal record clearance history of all new residential staff. Residential providers must submit monthly reports noting new employees, date criminal record received, and the date of the individual working directly with the children. Additionally, OCS is in the review process to allow new residential employees to obtain LSP criminal record clearances via OCS regional electronic fingerprinting mechanisms. This process would greatly shorten the lengthy waiting period for criminal record clearances from LSP.

The receipt of monthly residential reports is in process. Implementation of electronic fingerprinting of new residential staff, if manageable by OCS staff will be completed by June 30, 2007.

- The Office of Community Services concurs that clients tests were not eligible to receive Foster Care Title IV-E funding. The fiscal adjustment will be reflected on the March 2007 Title IV-E 1. A memo will be sent out to staff no later than April 30, 2007 to clarify issues relating to permanency hearings and financial eligibility.
- The Office of Community Services concurs that expenditures were not properly authorized. The fiscal adjustment will be reflected on the March 2007 Title IV-E 1. A memo was sent out March 19, 2006 directing all staff to comply with policy reflected in Chapter 20 – TIPS Procedural Manual relating to the completion of the TIPS 106b, Client Authorization Procedural Form. As part of the corrective action plan, all supervisory staff were directed to cover this requirement at the next unit meeting or at least before April 30, 2007.

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

cc: Ann S. Williamson
Lisa Woodruff-White
Terri P. Ricks
Bridget Depland
Cathy Lockett
Debbie Johnson



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KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

January 5, 2007

Steve J. Theriot, CPA
Office of the 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 four items acquired and/or transferred to Office of Management and Finance in state fiscal year 2006 due to non-adherence of existent internal procedures or the need to expand existent procedures.

Procedures with our OM&F Property Manager and IS Property Coordinator have been re-examined and modified to include the following:

INTERIM ACTIONS

- All agency Property Managers will be required to routinely audit all inventoried items entered in LPAA for federal participation percentage adherence.
- Support documentation submitted to OM&F Property Manager for input into LPAA not having IS Property Coordinator signature will be returned.
- Agencies Property Managers will be required to enter federal participation percentage in LPAA prior to transferring property to OM&F.

COMPREHENSIVE CORRECTION

- Establish an interagency workgroup by June 30, 2006 to review and revise operating procedures to assure complete and consistent administration of cost allocation within the property program.

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 Paulette Porter LaBostrie at 342-1875 or pporter@dss.state.la.us

Sincerely,

Terri Porche Ricks, Undersecretary

cc: Ann S. Williamson
Lisa Woodruff-White

Duane Fontenot
Bridget Depland

Paulette P. LaBostrie
Cathy H. Lockett



**State of Louisiana
Department of Social Services
OFFICE OF FAMILY SUPPORT**

627 North 4th Street, 5th Floor
P.O. BOX 3776
PHONE - 225/342-3950 FAX 225/219-9399
BATON ROUGE, LOUISIANA 70802-5343

KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

March 2, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

**RE: TANF: Destroyed Records and
Noncompliance with Program Requirements**

Please refer to your letter of February 13, 2007, regarding audit findings of the Department of Social Services' Temporary Assistance to Needy Families (TANF) part of your Single Audit of Louisiana. Your findings address Destroyed Records and Noncompliance with Program Requirements.

Listed below are our responses to the audit findings:

- We concur that case records and/or documentation was not available for eight of the 30 client cases selected for the first test group and two of the nine cases selected for the second test group, all due to hurricane damage. The destruction wrought by Hurricanes Katrina and Rita was unprecedented. The widespread damage could not have been predicted, and the agency should not be considered negligent in the way records were stored, or responsible for any stored documents. As noted in your report, the United States Department of Health and Human Services approved our request to destroy hurricane damaged files.
 - The most effective available preventive measure to insure files are not lost in the event of another catastrophe would be to store all documentation and files on a backed-up computer file. Converting everything to computer files by scanning documents and creating new systems to hold all case information would be extremely costly and time consuming, so this cannot be accomplished immediately, but the agency is exploring this option.
- We concur with 16 of the 17 exceptions noted in the review of 29 contract payments. We do not concur with the following:
 - CFMS #635930, Contract for Transportation Services. The contractor could not produce the sign in sheets to support services provided during the audit review month, as all documentation was lost in a fire. The contractor did provide a police report verifying the fire. As these records no longer exist, the agency should not be held accountable for the questioned costs of \$7,514.

Additional Note: Although we now concur with the finding on CFMS #633259, Contract for Teen Pregnancy Prevention services, we are continuing to review the cited discrepancies between the sign-in sheets and the invoices. This finding was added after the preliminary findings were submitted for our review, and because of the volume of documents involved, we cannot complete a thorough review in time to meet the audit response deadline.

- We concur with the two questioned expenditures totaling \$572 found in the seven transactions reviewed in the agency's Memorandum of Understanding with sister agency Office of Community Services.
- We concur that ineligible benefits totaling \$740 were issued due to inaccurate reporting of household composition and income by an agency employee. The Fraud and Recovery Section is pursuing recovery of these ineligible payments. The employee resigned her position and Executive Management did not pursue prosecution. No further corrective action is necessary.
- We concur that in 12 of the 15 cases reviewed, required data items on the ACF-199 TANF Data Report were incorrect.

The agency acknowledges the seriousness of the audit's findings. To improve our overall operation of the TANF Program, specifically in the area of contract accountability, the agency has or will take the following action to address the deficiencies cited:

- Recoupment has either been completed or is in process to recover questioned costs on the 15 of 17 contracts where we concur with the findings. When the review of the Teen Pregnancy Prevention contract is completed, recoupment will be pursued if appropriate.
- The Office of Community Services adjusted a subsequent invoice to refund the cited overpayment of \$572.
- Following compilation of contractual audit findings for the last several years, training was conducted for all Contract Managers to review and discuss all findings. Pertinent contract regulations were reviewed, and staff discussed how to insure proper application of regulations, policy and procedures needed to avoid future findings in these areas.
- In addition, a list of "Contract Assurances" was developed for the Contractors' signatures and inclusion in the contract documents. The list specifies contract regulations and procedures that have been problematic in the delivery of services or in the reimbursement process. Contract Managers will be required to review and discuss these assurances with all Contractors.
- As Corrective Action on reporting deficiencies, all items that were originally incorrect on the ACF-199 have been corrected, and those months with corrections have been retransmitted to ACF. System programming logic has been corrected to assure accurate population of correct codes in the items in question on the report

Please advise if further information or explanation is needed.

Sincerely,


for Adren O. Wilson
Assistant Secretary

AOW/DDS/LP

c: Ann Silverberg Williamson
Lisa Woodruff-White
Terri Ricks
Bridget Depland
Veda Emerson
Cathy Lockett
David D. Sigue



KATHLEEN BABINEAUX BLANCO
GOVERNOR

State of Louisiana
Department of Social Services

ANN SILVERBERG WILLIAMSON
SECRETARY

LOUISIANA REHABILITATION SERVICES

P.O. Box 91297
Baton Rouge, LA 70821-9297
Phone: 225-219-2225 (V/TDD)
Fax: 225-219-2942

March 13, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Vocational Rehabilitation: Weaknesses Over Program Expenditures

Please refer to your letter of March 8, 2007 regarding an audit finding of the Department of Social Services' Vocational Rehabilitation Program part of your Single Audit of Louisiana. Your finding addresses weaknesses over program expenditures.

We concur that five of 25 (20%) of the client expenditures tested were considered either improper or unsupported. A review of the case records by LRS staff revealed that the five (5) cases cited in the audit did reveal errors whereby staff either failed to follow agency policy and/or procedure; or there was a need for clarification of the existing guidelines to ensure understanding of the procedure by staff.

As a result of this audit, and in an effort to improve the overall operation of the LRS program, the agency will enact the following corrective actions.

- The Guidance and Technical Assistance Manual will be revised to provide clarification and standardization on the placement of mileage calculations for transportation payments to consumers in the AWARE case management system. In addition, an in-service training will be provided to agency staff emphasizing the need to fully explain, in either the case notes or on the IPE, how mileage is calculated in setting up transportation payments. Claire Hymel and Roseland Starks will be responsible for this correction action which will be completed by July 1, 2007.
- In regards to the case cited for failure to cancel outstanding transportation costs when the consumer withdrew from school, LRS is in the process of requesting overpayment reimbursement from the Consumer. If the agency is unsuccessful in obtaining this overpayment, these funds will be recouped from any future payments. In addition, an in-service training will be provided to agency staff emphasizing the necessity of canceling outstanding services when a consumer ceases participation in LRS services. Claire Hymel and Stephen Johnson will be responsible for this correction action which will be completed by July 1, 2007.

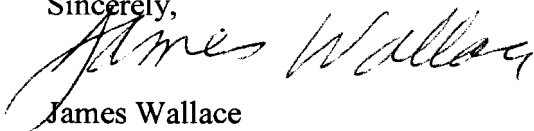
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B-89

- The Guidance and Technical Assistance Manual will be revised to require that bookstore charges are "itemized" and receipt of items are verified by the consumer prior to the Counselor authorizing payment. In addition, in-service training will be provided to LRS staff advising them of this requirement. Claire Hymel and Roseland Starks will be responsible for this corrective action which will be completed by July 1, 2007.
- In-service training on the agency's regulations for full and part-time training will be conducted. The need for staff to follow established agency guidelines when providing training services to consumers will be emphasized in this training. Claire Hymel will be responsible for this corrective action which will be completed by July 1, 2007.
- LRS has obtained the counselor's signature on the IPE cited in the Legislative Audit findings. In addition, the consumer has signed a standard agency invoice verifying that he received the books and supplies in question. Finally, in-service training will be provided to the staff advising them of this requirement. Claire Hymel and Roseland Starks will be responsible for this corrective action which will be completed by July 1, 2007.

If you have any questions, or need additional information, please contact Claire Hymel at (225) 219-2231 or chymel@dss.state.la.us.

Sincerely,



James Wallace
LRS Director
/cmh

cc: Ann S. Williamson
Lisa Woodruff-White
Terri P. Ricks
Bridget Depland
Cathy Lockett
Claire Hymel
Roseland Starks
Floyd Roule
Stephen Johnston



Office of the Chancellor
P. O. Box 9374
[225] 771-5020
FAX [225] 771-2018

May 8, 2007

Bruno & Tervalon, LLP
Certified Public Accountants
4298 Elysian Fields Avenue
New Orleans, LA 70122

Attention: Sean 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, 2006.**

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,

Margaret S. Ambrose
Interim Chancellor, SUBR

/kkw

Attachments

cc: Mr. Flandus McClinton, Jr.
Dr. Norman C. St. Amant

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
MANAGEMENT RESPONSE TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2006**

Audit Finding Reference Number

2006-01- RETURN OF TITLE IV FUNDS

Response:

The University concurs that some unfavorable conditions existed in processing the Return of Title IV Refunds during the 2005-2006 award year. However, the University is committed to correcting these conditions and strengthening operating controls to fully eliminate recurring conditions in this area. The conditions cited by the auditor are being corrected. A return of Title IV calculation is being prepared for all students and the proceeds will be promptly returned to the Department of Education. The University is currently utilizing the Department of Education's most recent software to calculate Title IV refunds, thus eliminating the condition for incorrect calculations. Controls have been strengthened and additional procedures have been implemented to facilitate timely communications of withdrawals between the responsible offices, thereby ensuring timely notification and correct calculations of student refunds. The university will continue to strengthen the internal controls over processing, calculating and remitting Title IV Refunds to prevent a future recurrence of this finding.

Audit Finding Reference Number

2006-02- FEDERAL WORK-STUDY

Response:

The University is continuing in its efforts to improve the quality of services and processes associated with its Federal Work-Study Program. The newly hired director will be implementing changes, effective for the Fall 2007 term and beyond, to ensure that discrepancies are promptly identified and corrected. The University will implement a new time reporting process and guidelines for student employees and departmental supervisors to ensure that the applicable controls are in place and that all parties are adhering to the federal and institution's policies and procedures regarding the Federal Work-Study Program.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
MANAGEMENT RESPONSE TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2006**

Audit Finding Reference Number

2006-03- EXIT COUNSELING

Response:

The appropriate university management staff will ensure all Title IV Loan recipients who cease to enroll at least half-time receive the required exit counseling. In addition, management will ensure that documentation of the exit notification to these students is maintained on file, in accordance with the retention requirements.

Audit Finding Reference Number

2006-04- SCHOLARSHIP FOR DISADVANTAGED STUDENTS

Response:

The University will adhere to the established policies and procedures to ensure that students awarded funding through the Scholarship for Disadvantaged Students Program are not awarded in excess of their financial need.



SOUTHERN UNIVERSITY AT NEW ORLEANS

6801 Press Drive
New Orleans, LA 70126-0002
(504) 286-5311
FAX (504) 284-5500
www. suno.edu

OFFICE OF THE CHANCELLOR

TO: Dr. Ralph Slaughter
System President

FROM: Dr. Victor Ukpolo
Chancellor

DATE: February 26, 2007

RE: **Official Response to Legislative Auditor Reportable Findings**

Attached is the official response relating to the 2006 reportable findings of the Legislative Auditor. This submission is applicable to findings for the New Orleans Campus.

Please contact Dr. Gerald Williams, Vice Chancellor for Administration and Finance at 504-286-5117 if you have questions or need additional information regarding the attached response.

Attachment

/rlb

pc: Dr. Gerald Williams

SOUTHERN UNIVERSITY AT NEW ORLEANS

PUBLIC RECORDS NOT PRESERVED

We concur with the auditor's findings that the university did not preserve certain public records as required by state law.

- **PUBLIC RECORDS NOT PRESERVED** — As a result of Hurricane Katrina on August 29, 2005, some records were destroyed and others made unavailable for review.

Due to the nature of the disaster, we did not anticipate the total flooding of the entire campus. Critical offices will be moved from the first floor to the second floor, and the imaging of documents will be implemented when we return to the South Campus.

The university has contracted with IBM to provide backup service and limited computer equipment, and published its Disaster Preparedness Plan. The blackboard server is now located in another state for online courses that could be used as a means to communicate with the SUNO family in the event of another disaster.

The contact person responsible for corrective action is Dr. Gerald Williams, Vice Chancellor for Administration and Finance.



SOUTHERN UNIVERSITY AT NEW ORLEANS

6801 Press Drive
New Orleans, LA 70126
(504) 286-5117
FAX: (504) 284-5473
www.suno.edu

*Office of the
Vice Chancellor for Administration and Finance*

May 4, 2007

Mr. Sean Bruno
Bruno and Tervalon, LLP
4298 Elysians Fields Avenue
New Orleans, LA 70122

Dear Mr. Bruno:

Attached, please find Southern University at New Orleans response to the Federal Award Finding.

If there are questions, please advise.

Sincerely,

A handwritten signature in cursive script, reading "Gerald Williams".

Gerald Williams, D.B.A.
Vice Chancellor for Administration and Finance

/rlb

Attachment

SOUTHERN UNIVERSITY AT NEW ORLEANS

UNIVERSITY RESPONSE

Audit Finding Reference Number

2006-08- Student Credit Balance

This act of noncompliance is a direct result of the university's efforts to re-establish and reorganize after Hurricane Katrina (August 2005). In December 2005, it was confirmed that Southern University at New Orleans would return and re-open for the Spring semester of 2006. Starting out with only 4 employees versus a Pre-Katrina staff of 17 employees made accomplishing routine task in the same manner seemingly impossible. Spring 2006 registration took place in the basement of a local elementary school and our operation remained there until we moved to our current temporary location in mid-February.

Our staffing issues, coupled with the dismantling of our Information Technology Center (ITC) made it difficult, if not impossible to comply in the same manner as Pre-Katrina. Our ITC department was not able to lend the same services as we had grown accustomed to. At the time the temporary North Campus could not support our computer center and their only alternative was to operate from the campus of Loyola University. With security risk in mind, it was decided that printing check in SUBR was our best option. We found ourselves trying to apply procedures as we knew them to a very different system/set-up which in the best scenario was not always feasible.

We have since hired more staff and are processing and printing checks on our own campus. These processes will ensure the timely processing of student refunds.



SOUTHERN UNIVERSITY
AT SHREVEPORT

OFFICE OF THE CHANCELLOR

May 3, 2007

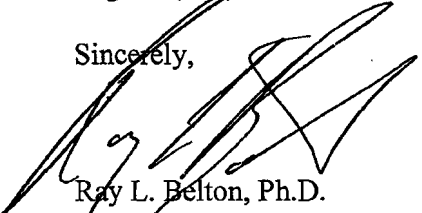
Bruno & Tervalon, LLP
Mr. Sean Bruno, CPA
4298 Elysian Fields Avenue
New Orleans, LA 70122

Dear Mr. Bruno:

I am transmitting per your request, responses to audit findings for Southern University-Shreveport for the fiscal year ending June 30, 2006. 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,



Ray L. Belton, Ph.D.
Chancellor

BWP/lhb

Att.

xc: Tolor White, V.P. for Finance/Business Affairs & Comptroller – SUS
Benjamin Pugh, Vice Chancellor for Fiscal Affairs – SUSLA

3050 MARTIN LUTHER KING, JR. DRIVE • SHREVEPORT, LOUISIANA 71107
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B-98

Southern University - Shreveport
Responses to Single Audit for the Year Ended June 30, 2006

Audit Finding Reference Number

Questioned Costs

2006-06 Crediting Student Account

-0-

Conditions and Perspectives

During our audit, we noted twenty-eight (28) students out of fifty (50) tested whose account was credited earlier than ten (10) before the first day of class.

Response

The University will adhere to established policies and procedures regarding the appropriate timetable for disbursement of Title IV funding to students prior to the first day of class. The University miscalculated the official date to begin credit of student accounts. The rationale for this oversight was an effort to improve customer service and comply with Title IV mandates requiring prompt disbursement of student refunds. Procedures have been revised and disseminated to appropriate staff to ensure future compliance with this regulation.

Southern University - Shreveport
Responses to Single Audit for the Year Ended June 30, 2006

Audit Finding Reference Number

Questioned Costs

2006-07 Verification

\$ 26,405

Conditions and Perspectives

During our audit we noted six (6) students out of thirteen (13) tested whose verification information was conflicting with the verified documentation.

Response

The University experienced dramatic employee turnover in the Financial Aid Office during Fiscal Year 2005-06, inclusive of the Financial Aid Director. Written policies and procedures have been established that incorporate the provisions of 34 CFR sections 668.51 through 668.61 for verifying applicant information. In an effort to ensure future compliance with this requirement, all Financial Aid staff will be required to review these procedures and will receive continuous training to ensure that the staff is well versed on all regulatory changes.

Southern University - Shreveport
Responses to Single Audit for the Year Ended June 30, 2006

Audit Finding Reference Number

Questioned Costs

2006-08 Satisfactory Academic Progress

\$ 46,710

Conditions and Perspectives

We noted during our audit that fourteen (14) students out of fifty (50) 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.

All members of the University's appeals committee will be required to attend a mandatory workshop to ensure compliance with the University's satisfactory academic progress policy.

A member of the Financial Aid staff will also ~~become~~ become a member of the appeals committee to assist in providing relevant input in the decision-making process.

Southern University - Shreveport
Responses to Single Audit for the Year Ended June 30, 2006

Audit Finding Reference Number

Questioned Costs

2006-09 Return of Title IV Funds

-0-

Conditions and Perspectives

During our audit we obtained a listing of four hundred and forty-seven (447) students that received grades of "F" for all classes enrolled, yet management has not yet 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 would require a Return of Title IV funds calculation.

Response

The University's management, in recognition of the seriousness of this finding, has appointed a committee to provide recommendations and an action plan to bring final resolution to this issue.

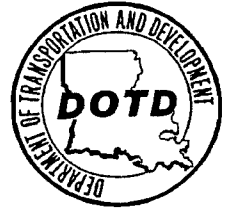
The University has begun the process of determining whether students unofficially withdrew from the University or not. Faculty members have been requested to assist management in this determination.

Additionally, return of Title IV fund calculations will be prepared for all required students. The University will endeavor to return appropriate funds due to the Department of Education in an expedited manner.



KATHLEEN BABINEAUX BLANCO
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.louisiana.gov
(225) 379-1645



JOHNNY B. BRADBERRY
SECRETARY

April 13, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
PO Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Controls Over Matching Requirements (Federal Audit)

Dear Mr. Theriot:

The Department is in receipt of your audit finding titled Inadequate Controls Over Matching Requirements. We concur only in part with your finding.

The finding sites that DOTD failed to adhere to its policies and procedures for the review of system-generated reports which indicate errors in cost share percentages billed to the Federal Highway Administration. However, we do not feel this statement nor the statistics accurately reflect our current controls. There are two separate and distinct system reports generated to review the more than approximately 5,500 separate project billings during a fiscal year which total in excess of \$540 million dollars on approximately 1,320 active projects. We are in compliance for consistent review of the system generated batch warning reports produced during the federal aid progress billing process and corrections are pursued when applicable. Follow up by staff is manual between the units of Federal Aid, Contracts Payable and PMFS. The second report, which is user requested and manually submitted, was created as a means to follow up on issues that could be remaining from the first report. Both reports require much manual review.

These reviews correct outliers in cost share splits that can fall into two large categories: those involving Metropolitan Planning Organization (MPO) matching funds, or state funds are coded as non-participating. Based on the fact that we are in compliance with a portion of the controls in place, we concur only in part to failure to ensure compliance by not following all of our internal procedures.

This audit used a sample size of only 15 against the approximately 1,320 active projects. Unfortunately, the sample included two projects with overdraws of federal funds. Only one project met the Cash Management Improvement Act (CMIA) reporting requirement of \$50,000. The Department on March 27th, in response to discovery of this issue during the audit, corrected both projects immediately with entries and corresponding credits (refunds) to the federal government processed in the next billing. The interest due

April 13, 2007

RE: Inadequate Controls Over Matching Requirements (Federal Audit)

will be calculated and reported by the Division of Administration's Office of Reporting and Accounting Policy in its annual report.

The user requested report mentioned previously was reinstituted which queried all active projects in the population finding only 26 out of the 1,320 total projects to review. Of the 24 remaining report errors, 7 projects were non issues as explained above, 12 projects revealed cost split differences under the \$50,000 reportable threshold and have been corrected, and 5 remaining projects are still being reviewed at this time and are below \$50,000; therefore, our report on the population revealed no additional project cost split corrections meeting the Cash Management Improvement Act (CMIA) reporting requirement of \$50,000 and will not result in interest owed to the federal government. The Department, while acknowledging the errors noted in the finding, believes that the review of progress billing batch error reports only for the last two years has been most effective in monitoring any errors and has adequately managed the CMIA refund issue.

During this process review, it was discovered that personnel changes due to retirements resulted in a lack of knowledge transfer which caused these errors. The responsibility of this reporting task has been assigned to Karen Robert, Accountant Manager 2, of Financial Services Federal Aid/PMFS Unit who can be contacted at 379-1678.

If you need any additional information, please contact Patty O. Parsons, Financial Services Administrator at 379-1615 or PattyParsons@dotd.la.gov.

Sincerely,


For Johnny Bradberry
Secretary

cc: Michael Bridges
Kirt A. Clement
Patty O. Parsons



KATHLEEN 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

(225) 379-1200

March 22, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
PO Box 94397
Baton Rouge, LA 70804-9397

RE: DOTD Single Audit Finding:
Noncompliance with the Cash Management Improvement Act

Dear Mr. Theriot:

In response to your letter dated March 14, 2007 in which the Office of Legislative Auditor has found reportable audit findings relative to noncompliance by DOTD with the Cash Management Improvement Act (CMIA), I would like to state that we concur with the first finding regarding our not following procedures for reporting refunds, however we do not fully concur with the finding that we do not have adequate controls over federal program draws. I would like to respond to these two findings separately below:

The first finding is the failure to report refunds to the Office of Statewide Reporting and Policy (OSRAP) as required by both CMIA and OSRAP policies for any individual occurrence exceeding \$50,000. We concur with your finding. Kurt Demmerly of OSRAP was unaware that DOTD processed refunds of federal funds and our staff was not aware of the requirement to specifically report refunds to OSRAP. The Department is in compliance with the actual processing of refunds of federal funds as they are processed against the current or next billing cycle according to the dates of the action versus the billing cycle. The Department's correction plan will be to implement the required separate reporting on refunds with the 2006-2007 fiscal year. This new reporting task will be added to the current CMIA reporting responsibilities of Robbie Hutchinson, Accountant Manager 1, of Financial Services PMFS Unit who can be contacted at 379-1658. This correction plan began immediately. Financial Services staff met March 14, 2007 with Mr. Demmerly and Mr. Ladatto of OSRAP concerning clarification of what constitutes a refund and necessary accompanying backup necessary to comply with reporting requirements.

The second finding is the failure to draw funds on the scheduled draw date and cites cause as inadequate controls. The report indicated we missed 22 of the 36 scheduled draw dates and this resulted in an increased cost to the state in interest. I fully agree with the fact that we must be as efficient as possible, but it appears that we only missed the scheduled dates by one or two days each time. The one time that we missed it five days was the week immediately following the landfall of Hurricane Katrina.

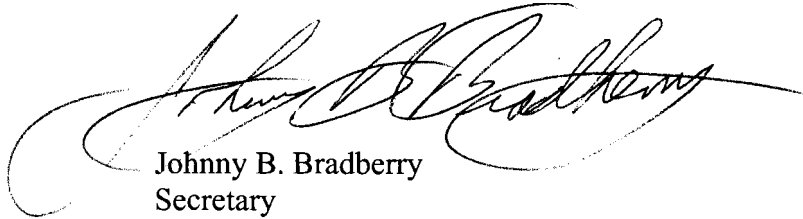
We feel that the Department has adequate controls in place over program draws. Procedures implemented in 2001 have been followed to the letter regarding the calculation of the scheduled draw and receipt dates. Timely and thorough filings of these reporting requirements have been made to OSRAP. In addition, we have taken steps and continue to incorporate efficiencies in our legacy system to complete billings more efficiently. One system enhancement was as recent as the last indirect billing in which one day was shaved off the processing time due to additional programming work of our IT department on automation of some of the current credit research by staff. This enhancement has only been in place for one cycle. This is a positive step in the right direction, but it is still not going to correct all of the issues. The calculated draw and receipt dates while formulated properly rely most heavily on our daily disbursement figures for federal funds which are not calculated until the last day of the billing cycle. When a large disbursement occurs at the beginning of a billing cycle, it contracts the time frame for the scheduled draw and scheduled receipt dates to as short as next day. When a billing takes two days to process, it is highly unlikely that we will make the deadline. On the other hand, if the large disbursement occurs toward the end of the billing cycle it pushes forward the due date for several days allowing for our processing time. Two years ago, the Department implemented an additional billing (Indirect Cost in January 2005) to our already aggressive processing schedule. This additional billing along with the original two (2) billings (last Progress and Incidental) are all processed at the end of the month, which causes timing issues with meeting schedules for the end of the month and many times the 1st and possibly 2nd Progress billings for the next month.

We have every intention to stay committed to finding technology and internal process efficiencies that can eliminate the problem of missing the draw schedule. We believe the ultimate solution to the problem will come as a result of our aggressive support of the State's initiative to move to a statewide Enterprise Resource Platform for financials, which will include a federal-aid billing interface directly to the FHWA system.

If you need any additional information, please contact Patty Parsons, Financial Services Administrator at 379-1615 or PattyParsons@dotd.la.gov.

Mr. Steve Theriot
March 22, 2007
Page 3

With Highest Regards,

A handwritten signature in black ink, appearing to read "Johnny B. Bradberry", with a large, sweeping flourish extending from the end of the signature.

Johnny B. Bradberry
Secretary

cc: Michael Bridges, DOTD Undersecretary
Kirt A. Clement, DOTD Deputy Undersecretary
Patty O. Parsons, DOTD Financial Services Director
John Lyon, DOTD Audit Director



UNIVERSITY of
NEW ORLEANS

OFFICE OF THE CHANCELLOR

March 1, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804

Dear Mr. Theriot:

In response to the recent audit of the Office of Research concerning inadequate federal grant records, the University of New Orleans submits the following response:

Inadequate Federal Grant Records

The University concurs with the finding that the Office of Grants and Contracts has not maintained adequate internal controls over grant records and concurs that the initial list of federal programs submitted to the Legislative Auditors by Office of Research was incomplete. The list of federal and federal pass through grants is derived from a table that is also used for fringe benefit and indirect cost calculations. The Office of Research enters all grants including federal and federal pass through projects/grants to the fringe benefits table. A query was developed by Financial Services, Internal Audit and Office of Research in fiscal year 05-06 to generate a listing of federal and federal pass through grants. However, during the 05-06 fiscal year, Hurricane Katrina related project grants monitored by Accounting Services which did not have salary or fringe benefit budget were inadvertently excluded from the table.

A procedure has been implemented in which the Office of Accounting Services notifies the Office of Research to add to the fringe benefit table any federal and pass through projects/grants that are created by Accounting Services. If no fringe or indirect cost is associated with the grant, it will be added with a rate of zero. This process will ensure that future reports are accurate. Carol Lunn, Director of Accounting in the Office of Research and Sponsored Programs will be responsible for implementing and monitoring this corrective action. Ms. Lunn can be reached at 504-280-7155 or clunn1@uno.edu.

Please let me know if I can provide additional information.

Sincerely,

Timothy P. Ryan
Chancellor



UNIVERSITY of
NEW ORLEANS

OFFICE OF THE CHANCELLOR

March 1, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804

Dear Mr. Theriot:

In response to the recent audit of the Office of Research concerning inadequate sub recipient monitoring, the University of New Orleans submits the following response:

Inadequate Subrecipient Monitoring

The University of New Orleans concurs with the finding that the University did not fully monitor all subrecipient of grants CFDA 11.463 and CFDA 12.910. The University does however note that most Federal agencies do not require administrative approval on progress reports. The Office of Research and Sponsored Programs (ORSP) requires its principal investigators (PIs) to submit the required technical/progress reports directly to the funding agencies, unless the reports require prior administrative review and approval. This requirement has been communicated through emails, workshops and individual orientation meetings with principal investigators (i.e. at the preparation of the budget /account set up stage).

In addition, the Office of Research and Sponsored Programs directly monitors project compliance on-line for specific federal and state funding agencies listed below:

- Louisiana Board of Regents (BOR) is a state agency that requires administrative approval and reports are reviewed and approved by ORSP before they are uploaded to the BOR Web site: <https://logan.laregents.org/cgi-bin/logan/home>.
- ORSP staff review periodically the following federal funding Web sites to check on progress report due dates: National Institutes of Health (NIH): http://era.nih.gov/userreports/ipfcom_list.cfm; National Science Foundation (NSF): <https://www.fastlane.nsf.gov/researchadmin/projectreports.do>; U.S. Office of Naval Research, the administrative office for several Dept. of Defense agencies (Army, DARPA, Navy, etc.): http://www.onr.navy.mil/adminweb/#closeout_rept_status.
- National Oceanic and Atmospheric Administration (NOAA). ORSP Contract Analyst has acted as the Project Officer of the Pontchartrain Restoration Program

Mr. Steve J. Teriot

March 1, 2007

Page Two

- grant awarded to the UNO Pontchartrain Institute for Environmental Sciences (PIES). ORSP has monitored, reviewed, approved and submitted all progress reports since 09/01/04 via <https://grantsonline.rdc.noaa.gov/flows/home/Login/LoginController.jspf>
- On December 15, 2006, OJP deployed enhancements to the Progress Report Module in the Grants Management System (GMS). As more agencies implement online reporting systems such as U.S. Dept. of Justice <https://grants.ojp.usdoj.gov/gmsexternal/status.do>, ORSP will add them to the list of agencies.

For the above list of funding agencies, ORSP has evidence of submission of progress reports. Principal Investigators are notified via an email when reports are due to ensure projects are executed as originally outlined in the proposal and that adequate progress is being made by subrecipients toward project goals and objectives. ORSP also ensures required reports are submitted for UNO to receive appropriate payments.

Per OMB A-110, ORSP will improve procedures for monitoring program performance and required reporting requirements when implementing the automated report system available in the PeopleSoft Grants Module. ORSP will guarantee all subcontracts/awards contain specific reporting requirements which will adhere to the prime sponsored agreement.

Site visits, if applicable, are performed at the discretion of the Principal Investigator depending on the nature of the project. Engineering GCRMTC's Project Director states: "To enhance our effectiveness in that area, we will require every Principal Investigator to provide a plan for monitoring subrecipient performance as part of the request to prepare a subagreement. The plan will address the periodic progress reports (e.g. quarterly), identification of sub recipient issues affecting project success, review of deliverables, spending rate and site visits. Periodic site visits will be required for any subagreement in excess of \$100,000 which includes a tangible product as a deliverable. Example products are physical models for testing, experimental apparatus, and test systems".

Analida Barrera, Director, Research & Post Award Administration will be responsible for implementing and ensuring compliance for sub recipient monitoring. Ms. Barrera can be reached at 280-6835 or ambarrer@uno.edu.

Please let me know if I can provide additional information.

Sincerely,



Timothy P. Ryan
Chancellor



UNIVERSITY of
NEW ORLEANS

OFFICE OF THE CHANCELLOR

March 1, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804

Dear Mr. Theriot:

In response to the recent audit of the Office of Research concerning inadequate support and untimely reimbursement requests, the University of New Orleans submits the following response:

Inadequate Support and Untimely Reimbursement Requests

The University concurs in part with the finding that the University must maintain more adequate documentation for federally funded programs. The university is in the process of purchasing the Grants Module for PeopleSoft so that the additional information required by audit teams can be easily accessed via a query rather than pulling individual files. During the interim, a UNO defined table has been created and uploaded into the PeopleSoft Financials system. This information can be linked to the existing project/grant data in the system via queries. To enter additional CFDA numbers, and other required data has required the creation of a panel to update the table as new awards are received by the university. Accounting Services has a copy of the CFDA panel and will provide the Office of Research with the data to update the panel as they add grants. A copy of the panel was forwarded on February 6, 2007 to the UNO Office of Internal Audit. Carol Lunn, Director of Accounting in the Office of Research and Sponsored Programs will be responsible for implementing and monitoring this corrective action. Ms. Lunn can be reached at 504-280-7155 or clunn1@uno.edu.

Please let me know if I can provide additional information.

Sincerely,

Timothy P. Ryan
Chancellor



THE UNIVERSITY of
NEW ORLEANS

OFFICE OF THE CHANCELLOR

October 24, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Management Response to Finding Regarding Missing/Stolen Movable Property

Dear Mr. Theriot:

In response to the 2005/2006 audit finding concerning "Missing/Stolen Movable Property", the University of New Orleans provides the following information:

The University of New Orleans concurs with the finding that the University did not maintain adequate control over moveable property and was unable to follow its property control operating procedures. The University does feel it is relevant to consider the extreme circumstances presented in the aftermath of Hurricane Katrina and that this year in no way represents normal conditions for the control of movable property at the University. The University has responded in detail to each of the three components of the finding to demonstrate the extreme circumstances under which the University was operating and why the University would have been in compliance had it not been for the extreme conditions and devastation caused by hurricane Katrina.

Failure to maintain adequate control over movable property

After Hurricane Katrina struck on August 29, 2005, the UNO main campus was surrounded by water for several weeks. Rescue personnel transported over 2,000 evacuees on the University's campus leaving them without food, water, or security. The evacuees broke into many buildings on campus causing damage to structures and contents. No prior agreement was made or even inquired about for evacuees to be housed on campus. Because we were not aware that the UNO main campus would serve as an evacuation site, no plans were in place to provide additional security to maintain control over movable property. Unfortunately, the evacuees were responsible for considerable vandalism, theft, and damage to property.

Almost all campus buildings were damaged by flood and/or wind and required mold remediation prior to normal access or occupancy. Obviously, damage and the need for remediation were extensive. The Louisiana Office of Facility Planning and Control contracted with mold remediation companies to perform the remediation of the buildings. University personnel were prohibited from accessing buildings during remediation or supervise the performance of the mold remediation companies. Unfortunately, we suspect that many items were stolen by the mold remediation vendor personnel during the remediation efforts that occurred in the early period prior to general campus occupancy (January 2006). During this early period, it was extremely difficult to abide by traditional property control procedures since university personnel were not permitted to enter University buildings.

The major reason for the magnitude of missing equipment was the timing of the inventory in relation to our recovery from the hurricane. Over half of our buildings were not remediated and fully accessible until February 2006 or later. Because of this, the University requested and received an exemption from the Louisiana Property Assistance Agency from completing its Annual inventory for fiscal year 2005-2006. It was not until mid-August of 2006 that the University was informed that we would need to conduct an inventory prior to the end of September 2006. As stated in the finding, an inventory was completed in September 2006, however, because of the extreme conditions (including lack of time and staff to conduct the inventory) along with the great number of equipment movements necessitated by the storm, it was impossible to conduct the inventory in the thorough and complete manner that we would in a normal year (we usually conduct the inventory over a 9 month period). Time and personnel were just not available to follow-up on missing items as we would normally.

It is probable that many of the missing items will be located during the next inventory which should be completed in May of 2007. This is because the campus is returning to normal operations as more buildings are cleared for occupancy and UNO departments are returning to their pre-Katrina locations. Also, the massive equipment movement which was necessary to continue operations during the recovery and remediation process should diminish considerably. The Property Control Office is now fully staffed and should be able to confirm the location of many of the missing items and reduce the list significantly.

Failure to follow its property control operating procedures

There are many aspects of UNO's property control operating procedures including: tagging property, updating the master equipment inventory for acquisitions and transfers, surplus/deleting movable property, conducting and certifying an annual inventory, handling federal property, etc. Despite the unique challenges the University faced, UNO was able to follow all property control operating procedures with the exception of the requirement for "immediate notification for stolen or missing items". This portion of the finding could have been more accurately stated as "the University did not follow its property control operating procedures regarding immediate notification for stolen or missing items" rather than the blanket statement that we did not follow our procedures generally.

Because buildings were not normally accessible prior to remediation, University departments were unable to notify Campus Police and Property Control of stolen or missing items until their buildings were remediated and accessible, which is the reason some of the reports of stolen and missing equipment were made months after that actual storm.

Did not notify the District Attorney and Legislative Auditor of thefts immediately

This portion of the finding, although true, is a direct consequence of the above listed portion of the finding, the department heads' failure to report stolen equipment immediately to the Campus Police. We feel it may have been more appropriately listed as a consequence of that area of noncompliance. Of course, management could not report thefts to the District Attorney and Legislative Auditor without first being notified of the theft.

The following corrective action plan will be implemented to correct the internal control weakness and noncompliance. Mandatory training sessions will be conducted for all property custodians and their supervisors during the month of December 2006. The sessions will focus on departmental responsibilities for the control of movable property including a general review of property control operating procedures with an emphasis on timely reporting of stolen and missing equipment. Our property control operating procedures will also be amended to address the need for departmental

interaction with Property Control after a natural disaster or other catastrophic events. Roy D. Robertson will be the contact person responsible for the corrective action and it is anticipated that the plan will be completed prior to January 1, 2007.

In conclusion, we concur with the finding and have implemented a corrective action plan to correct the internal control weaknesses and areas of noncompliance brought to light in the aftermath of hurricane Katrina. However, in fairness to the University, we also believe that it is important to acknowledge that the conditions of noncompliance would not have occurred had it not been for the devastation caused by the worst natural disaster to hit the United States in recorded history.

Sincerely,



Timothy P. Ryan
Chancellor

No.	Building	Remediation Dates
1	Computer Center	11/1/05 – 11/23/05
2	Library	10/31/05 - 12/01/05
3	Kirschman Hall	11/28/05 – 12/08/05
4	Bienville Hall & Commons	11/29/05 – 2/8/06
5	Jefferson Center	10/24/05 – 12/13/05
6	Biology	11/27/05 – 12/27/05
7	Science	12/9/05 – 1/8/06
8	Administration Annex	11/28/05 – 1/14/06
9	Mathematics	12/14/05 – 2/3/06
10	Liberal Arts	12/19/05 – 2/4/06
11	Chemical Science Annex	1/17/06 – 2/8/06
12	University Center	11/22/05 – 2/20/06
13	Lakefront Arena	12/7/05 – 2/23/06
14	Engineering Building	1/6/06 – 2/25/06
15	Business Building	1/16/06 – 3/24/06
16	Recreation & Fitness	3/6/06 – 4/10/06
17	Education Building	11/9/05 - 5/2/06
18	Geology & Psychology	5/1/06 – 6/21/06
19	CERM	5/23/06 – 6/23/06
20	Performing Arts	6/23/06 – 7/19/06
21	Fine Arts	6/30/06 – 7/21/06
22	Alumni & Development	Not complete
23	Cove	Not complete
24	East Campus Athletics	Not complete
25	East Campus Central Plant	Not complete
26	Lafitte Village	Not complete
27	Slidell	Not complete

Appendix C

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STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

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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

Findings Covering More Than One Federal Agency

Board of Regents for Higher Education:

2005	2005	31	F-05-CC-BOR-1	Noncompliance With Subrecipient Monitoring Requirement

Education, Department of:

2005	2005	32	F-05-CC-EDUC-1	Inadequate Subrecipient Monitoring Over Single Audit Reports
2005	2005	33	F-05-CC-EDUC-2	Theft of Computers
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 (Office on Women's Policy):

2002	2002	85	F-02-CC-OWS-1	Improper Expenditures for Promotional Items

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:

2005	2005	34	F-05-CC-DSS-1	Noncompliance With Federal Property Regulations
2004	1998	33	F-04-CC-DSS-1	Subrecipient Monitoring: Noncompliance With Federal 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

(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
R&D-various	Board of Regents	N/A	Fully corrected	D-13
10.XXX/84.XXX/93.558	Education	N/A	Partially corrected; repeat in 2006, p. 53	D-14
10.560/93.558	Education	N/A	Fully corrected	D-15
10.XXX/84.XXX/93.558	Education	N/A	No further action needed	D-16
84.XXX/93.558	Education	\$77,680	No further action needed	D-17
10.558/84.XXX/93.558	Education	\$474,530	No further action needed	D-18
84.XXX/93.575	Education	\$12,862	No further action needed	D-19
Various	Education	\$610,219	No further action needed	D-20
10.558/17.255/84.XXX	Education	\$117,204	No further action needed	D-21
17.255/20.205	Executive Department	\$6,346	Fully corrected; QC unresolved	D-22
10.561/17.XXX/93.569	Labor	\$6,967,031	Fully corrected; QC resolved	D-23
10.561/17.XXX/93.569	Labor	\$225,466	Fully corrected; QC resolved	D-24
N/A	Social Services	N/A	Partially corrected; repeat in 2006, p. 29	D-25
84.169/93.558/575/596	Social Services	\$1,159,214	Fully corrected; QC unresolved	D-26
10.551/93.558/575	Social Services	\$135,286	Fully corrected; QC resolved	D-27
84.048/R&D-93.859	Southern (Shreveport)	\$700	Fully corrected; QC unresolved	D-28
10.206/84.XXX/93.XXX	Southern (Shreveport)	N/A	Fully corrected	D-29
15.F-80	Wildlife and Fisheries	\$12,454,421	Partially corrected; QC unresolved	D-30
15.605/F-82/F-95	Wildlife and Fisheries	\$79,713	No further action needed	D-31

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.S. Department of Justice

Baton Rouge Community College:

2005	2005	67	F-05-DOJ-BRCC-1	Noncompliance With Public Safety Partnership and Community Policing Grant

U.S. Department of Labor

Executive Department (Office on Women's Policy):

2002	2002	94	F-02-USDOL-OWS-2	Improper Expenditure of Federal Funds

Labor, Department of:

2005	2004	69	F-05-USDOL-LABR-1	Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster
2005	2005	70	F-05-USDOL-LABR-2	Noncompliance With Cash Management Improvement Act
				Noncompliance With Established Internal Controls Over Time and Attendance
2005	2005	71	F-05-USDOL-LABR-3	
2004	2004	39	F-04-USDOL-LABR-2	Fraudulent Travel Reimbursements
2004	2004	41	F-04-USDOL-LABR-4	Noncompliance With Cost Allocation Plan

U.S. Department of Transportation

Executive Department (Office on Women's Policy):

2002	2002	98	F-02-DOT-OWS-4	Noncompliance With State Procurement Regulations

U.S. Department of Education

Baton Rouge Community College:

2005	2005	35	F-05-ED-BRCC-2	Inadequate Control Over Pell Grant

Bossier Parish Community College:

2005	2005	36	F-05-ED-BPCC-1	Over-Award of Financial Aid to Transfer Students

Education, Department of:

2005	2005	37	F-05-ED-EDUC-3	Inadequate Controls Over the Migrant Education State Grant Program
2005	2005	39	F-05-ED-EDUC-4	Untimely Fiscal Monitoring and Reporting
2003	2001	76	F-03-ED-EDUC-3	Improper Charging of Administrative Expenditures to Federal Awards
				Inadequate Controls Over the Special Education Grants for Infants and Families With Disabilities Program
2003	2003	78	F-03-ED-EDUC-4	

(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
16.710	BRCC	\$126,251	Not corrected; QC unresolved; repeat in 2006, p. 38	D-32
17.255	Executive Department	\$647,060	Fully corrected; QC unresolved	D-33
17.258/259/260	Labor	N/A	Not corrected; repeat in 2006, p. 42	D-34
17.225	Labor	N/A	Partially corrected	D-35
17.225	Labor	N/A	Not corrected, repeat in 2006, p. 44	D-36
17.203/207	Labor	\$10,120	Fully corrected; QC resolved	D-37
17.258/259/260	Labor	N/A	Fully corrected	D-38
20.205	Executive Department	\$135,250	Fully corrected; QC unresolved	D-39
SFA-84.063	BRCC	\$8,831	Not Corrected; QC unresolved; repeat in 2006, p. 51	D-40
SFA-84.032/063	BPCC	\$22,085	Fully corrected; QC unresolved	D-41
84.011	Education	\$34,357	Fully corrected; QC unresolved	D-42
84.XXX	Education	\$821,702	Fully corrected; QC unresolved	D-43
84.010/027/173	Education	\$304,056	No further action needed	D-44
84.181	Education	\$53,198	No further action needed	D-45

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>				
Grambling State University:				
2004	2004	47	F-04-ED-GSU-1	Aid Exceeded Documented Need
2004	2004	48	F-04-ED-GSU-2	Satisfactory Academic Progress
Louisiana Community and Technical College System:				
2004	2004	43	F-04-ED-LCTCS-1	Inadequate Internal Control Over Vocational Education Grant
LSU in Shreveport:				
2005	2005	40	F-05-ED-LSUSH-1	Failure to Comply With Notification Deadlines
Louisiana Technical College:				
2005	2002	42	F-05-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
McNeese State University:				
2005	2005	43	F-05-ED-MCNEESE-1	Improper Request and Disbursement of Federal Family Education Loans
Northwestern State University:				
2005	2005	44	F-05-ED-NSU-1	Over-Award of Federal Family Education Loans
2005	2005	44	F-05-ED-NSU-2	Satisfactory Academic Progress Not Met by Transfer Students
Social Services, Department of:				
2005	2002	45	F-05-ED-DSS-2	Lack of Supporting Documentation for Program Expenditures
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
Southeastern Louisiana University:				
2005	2005	46	F-05-ED-SLU-1	Failure to Obtain Waiver and Meet Matching Requirements
Southern University and A&M College (Baton Rouge):				
2005	2005	47	F-05-ED-SUBR-1	Federal Work-Study
2005	2005	48	F-05-ED-SUBR-2	Return of Title IV Funds
2005	2005	49	F-05-ED-SUBR-3	Satisfactory Academic Progress
2004	2004	49	F-04-ED-SUBR-1	Satisfactory Academic Progress
2005	2005	50	F-05-ED-SUBR-4	Verification
2004	2004	50	F-04-ED-SUBR-2	Student Status Confirmation Reports

(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
SFA-84.032	Grambling	\$7,530	Fully corrected; QC resolved	D-46
SFA-84.XXX	Grambling	N/A	Fully corrected	D-47
84.048	LCTCS	N/A	Fully corrected	D-48
SFA-84.032/063	LSU-SH	N/A	Partially corrected	D-49
SFA-84.063	LTC	N/A	Partially corrected; repeat in 2006, p. 55	D-50
SFA-84.063	LTC	\$16,350	No further action needed	D-51
SFA-84.032	McNeese	N/A	Fully corrected	D-52
SFA-84.032	Northwestern	\$84,353	Fully corrected; QC unresolved	D-53
SFA-84.032/063	Northwestern	\$33,319	Fully corrected; QC unresolved	D-54
84.126	Social Services	N/A	Partially corrected; repeat in 2006, p. 56	D-55
84.126	Social Services	\$997	Partially corrected; QC unresolved	D-56
84.126	Social Services	\$4,442	No further action needed	D-57
SFA-84.033	Southeastern	\$60,950	Partially corrected; QC unresolved	D-58
SFA-84.033	Southern (Baton Rouge)	\$87	Fully corrected; QC resolved; repeat in 2006, p. 58	D-59
SFA-84.032/063	Southern (Baton Rouge)	\$2,214	Partially corrected: QC unresolved; repeat in 2006, p. 59	D-60
SFA-84.032/063	Southern (Baton Rouge)	\$6,836	Not corrected; QC resolved	D-61
SFA-84.XXX	Southern (Baton Rouge)	\$20,587	Fully corrected; QC resolved	D-62
SFA-84.063	Southern (Baton Rouge)	\$6,340	Fully corrected; QC resolved	D-63
SFA-84.032	Southern (Baton Rouge)	N/A	Fully corrected	D-64

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>				
Southern University at New Orleans:				
2005	2005	51	F-05-ED-SUNO-1	Destruction/Unavailability of Records
Southern University at Shreveport-Bossier City:				
2005	2005	51	F-05-ED-SUSH-1	Return of Title IV Funds
2005	2005	52	F-05-ED-SUSH-2	Satisfactory Academic Progress
2002	1999	120	F-02-ED-SUSH-2	Satisfactory Academic Progress
2002	2002	121	F-02-ED-SUSH-3	Verification
<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 (TANF) Program: Noncompliance With Certain Federal and State Requirements
Executive Department (OSRAP):				
2002	1998	122	F-02-HHS-CAFR-1	Inappropriate Billing of Insurance Premiums
Health and Hospitals, Department of:				
2005	2005	53	F-05-HHS-DHH-1	Improper Claims by Waiver Services Providers
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:				
2005	2005	55	F-05-HHS-LABR-4	Inadequate Subrecipient Monitoring Over STEP Program
2000	1999	132	F-00-HHS-LABR-11	Inadequate Monitoring Procedures for Community Services Block Grant
Louisiana Community and Technical College System:				
2005	2005	56	F-05-HHS-LCTCS-1	Noncompliance With Temporary Assistance for Needy Families Requirements
LSU Health Sciences Center (New Orleans):				
2005	2005	57	F-05-HHS-LSUHSC-NO-1	HIV Care Formula Grants Program Expenses Not Reconciled

(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
84.031/SFA-84.XXX	Southern (NO)	N/A	Partially corrected	D-65
SFA-84.063/268	Southern (Shreveport)	unknown	Not corrected; QC unresolved; repeat in 2006, p. 62	D-66
SFA-84.063/268	Southern (Shreveport)	\$16,680	Not corrected; QC unresolved; repeat in 2006, p. 63	D-67
SFA-84.063/268	Southern (Shreveport)	\$11,887	Not corrected; QC resolved	D-68
SFA-84.063/268	Southern (Shreveport)	\$7,448	Not corrected; QC resolved	D-69
93.558	Economic Development	\$226,548	Fully corrected; QC unresolved	D-70
93.778 (and all majors)	Executive (OSRAP)	N/A	Not corrected; QC unresolved	D-71
93.778	Health and Hospitals	\$64,175	Fully corrected; QC unresolved	D-73
93.778	Health and Hospitals	\$816	Fully corrected; QC unresolved	D-74
93.778	Health and Hospitals	\$185,605,936	Fully corrected; QC unresolved	D-75
93.558	Labor	N/A	Not corrected; repeat in 2006, p. 73	D-76
93.569	Labor	\$669,497	Fully corrected; QC resolved	D-77
93.558	LCTCS	N/A	Partially corrected; repeat in 2006, p. 74	D-78
93.917	LSUHSC (NO)	N/A	Fully corrected	D-79

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.S. Department of Health and Human Services (Cont.)				
Louisiana Technical College:				
2005	2005	58	F-05-HHS-LTC-2	Inadequate Internal Control Over Temporary Assistance for Needy Families
Northwestern State University:				
2005	2005	59	F-05-HHS-NSU-3	Scholarships for Disadvantaged Students Awarded to Ineligible Students
Public Safety and Corrections - Corrections Services, Department of:				
2005	2005	60	F-05-HHS-CORR-1	Weakness in Control Over Subrecipient Monitoring of the Temporary Assistance for Needy Families Program
Social Services, Department of:				
2005	2005	61	F-05-HHS-DSS-3	Child Care Cluster: Noncompliance With Program Requirements
2005	2000	62	F-05-HHS-DSS-4	Child Support Escrow Fund Not Reconciled
2005	2001	63	F-05-HHS-DSS-5	Foster Care - Title IV-E Program: Noncompliance With Program Regulations
2005	1999	65	F-05-HHS-DSS-6	Temporary Assistance for Needy Families Program: Noncompliance With Eligibility Requirements
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
2005	2005	66	F-05-HHS-DSS-7	Temporary Assistance for Needy Families Program: Noncompliance With Program Requirements
2004	2004	56	F-04-HHS-DSS-4	Control Weaknesses Over the LaCarte Purchasing Card Program
2004	2004	59	F-04-HHS-DSS-6	Temporary Assistance for Needy Families Program (TANF) - Improper Payments
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.
93.558	LTC	N/A	Fully corrected	D-80
SFA-93.925	Northwestern	\$60,889	Fully corrected; QC unresolved	D-81
93.558	Corrections	\$9,561	Fully corrected; QC resolved	D-82
93.575/596	Social Services	\$57,432	Partially corrected; QC unresolved repeat in 2006, p. 76	D-83
93.563	Social Services	N/A	Not corrected; repeat in 2006, p. 79	D-84
93.658	Social Services	\$110,715	Partially corrected; QC unresolved repeat in 2006, p. 81	D-85
93.558	Social Services	\$4,152	Fully corrected; QC unresolved	D-86
93.558	Social Services	\$1,798	Partially corrected; QC resolved	D-87
93.558	Social Services	\$77,384	Partially corrected; QC resolved	D-88
93.558	Social Services	\$91,057	No further action needed	D-89
93.558	Social Services	\$271,058	Partially corrected; QC unresolved repeat in 2006, p. 83	D-90
93.658	Social Services	\$3,549	Fully corrected; QC resolved	D-91
93.558	Social Services	\$112,490	Fully corrected; QC resolved	D-92
SFA-93.925	Southern (Baton Rouge)	\$3,700	Fully corrected; QC resolved	D-93
R&D-93.859	Southern (New Orleans)	\$3,250	Fully corrected; QC resolved	D-94
93.658	Southern (New Orleans)	\$18,005	Fully corrected; QC resolved	D-95

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LOUISIANA BOARD OF REGENTS FOR HIGHER EDUCATION

For the Year Ended June 30, 2008

Finding Title: **Noncompliance With Subrecipient Monitoring Requirement**

Reference Number(s): F-05-CC-BOR-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): p. 31

Program Name(s): **Research and Development Cluster**

Federal Grantor Agency: Various

CFDA Number(s): Various

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):

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 Signature: **Rachelle Young**

Phone Number: (225) 342-0700

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

Finding Title: Inadequate Subrecipient Monitoring Over Single Audit Reports

Reference Number(s): F-05-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 32

Program Name(s): None specified.

Federal Grantor Agency: None specified.

CFDA Number(s): None specified.

Status of Questioned Costs (check one): Resolved: ☐ Unresolved: ☐
No Further Action Needed: ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
N/A

Status of Finding (check one):

Fully Corrected	☐	Not Corrected	☐
Partially Corrected	☒	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 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 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: Dwight J. Gairdel Jr.

Phone Number: (225) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

Finding Title: Theft of Computers

Reference Number(s): F-05-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 33

Program Name(s): N/A

Federal Grantor Agency: N/A

CFDA Number(s): N/A

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?

Not applicable.

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):

This is an informational finding only. The State Department of Education (SDE) discovered
the theft and reported it to the Officer of the Legislative Auditor. The culprit in this case was
caught and arrested. The case is currently proceeding through the court system. Steps have
been taken to strengthen internal control to prevent future occurrences of this nature. Efforts
are underway to recover the stolen laptops or recoup their cost.

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: Dwight J. Davidoff Jr.

Phone Number: (225) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

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: _____
No Further Action Needed: 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):

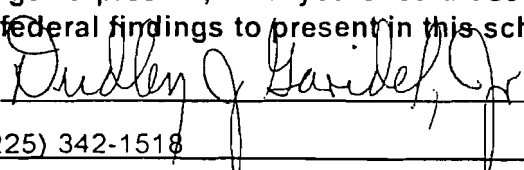
Fully Corrected _____
Partially Corrected _____
Change of Corrective Action _____

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):

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) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

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: ☐
No Further Action Needed: ☒

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): Vários

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 ☐

Partially Corrected ☐

Change of Corrective Action ☐

Not Corrected ☐

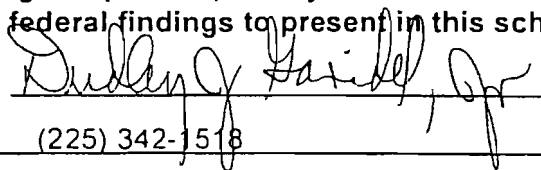
No Further Action Needed ☒

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

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) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

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: ☐
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 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 ☐	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: Dwight J. Gasside, Jr.

Phone Number: (225) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

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: _____
No Further Action Needed: 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: Dudley J. Gaudet Jr.

Phone Number: (225) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

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: _____
No Further Action Needed: X

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 _____

Partially Corrected _____

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):

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: Dudley J. David, Jr.

Phone Number: (225) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

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: _____
No Further Action Needed: 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: Dwight J. Gaudet, Jr.

Phone Number: (225) 342-1518

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

OFFICE ON WOMEN'S POLICY

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2006

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 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, 2006

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: x Unresolved: _____
No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?

Are they still in negotiation?

Settlement agreement reached with U.S. Dept of Labor. Dept of H.H.S. has rescinded their portion
of the cost (\$59,914).

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):

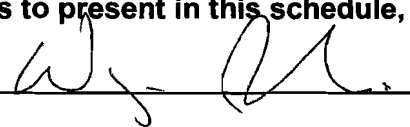
Revisions have been made to the cost allocation system.

We are currently repaying USDOL.

Dept of H.H.S. has deemed this finding closed.

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, 2006

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: x Unresolved: _____
No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?

Are they still in negotiation?

Settlement agreement reached with U.S. Dept of Labor.

Dept of Health and Human Services has rescinded the disallowance of \$1,874 of disallowed cost.

Status of Finding (check one):

Fully Corrected

x

Not Corrected

Partially Corrected

No Further Action Needed

Change of Corrective Action

(See OMB A-133 Section 315(b)(4))

Description of Status: (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. has deemed this finding closed.

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, 2006

Finding Title: **Noncompliance with Federal Property Regulations**

Reference Number(s): **F-05-CC-DSS-1**

(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2005**

Initial Year of Finding: **2005**

Amount of Questioned Costs in Finding (if applicable): **\$0.00**

Page Number (from Single Audit Report): **34**

Program Name(s):

Federal Grantor Agency:

CFDA Number(s):

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 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 to ensure that the federal participation level is recorded in the Louisiana Property Assistance Agency (LPAA) System.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Chlockett

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, 2006

Finding Title: **Subrecipient Monitoring:
Noncompliance with Federal and State 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	<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 during SFY '05. The audit finding was not repeated in SFY '05.

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: Chloeketh

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, 2006

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: 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?

Letter dated April 28, 2005 from DHHS-ACF stated "Our office considers these audit findings closed and the financial reporting complete for the Child Care Development Fund (CCDF) Program."

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):

Letter dated April 28, 2005 from DHHS-ACF stated, "The corrective actions accomplished or proposed are acceptable to resolve the issues raised in the audit."

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: Chloeketh

Phone Number: 342-0863

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Southern University at Shreveport

For the Year Ended June 30, 2006

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: X

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	<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):
The University has received additional training to ensure that program costs 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: *Butt Pugh*

Phone Number: (318) 674-3481

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Southern University at Shreveport

For the Year Ended June 30, 2006

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

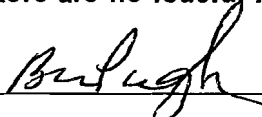
Status of Finding (check one):

Fully Corrected	<u>X</u>	Not Corrected	<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):

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

Name: Department of Wildlife & Fisheries – Office of Fisheries
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2006

Finding Title: Federal Funds Expended on Defective Fish Hatchery

Reference Number(s): F-02-INTERIOR-DWLF-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: _____

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$ 12,454,421

Page Number (from Single Audit Report): 92

Program Name(s): Dire Emergency Fund

Federal Grantor Agency: US Fish & Wildlife & Service

CFDA Number(s): N/A

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 federal government has not requested a "refund". Repairs are ongoing to try and
resolve the questioned costs.

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):

Repairs are ongoing. La. Wildlife & Fisheries has discussed the repairs with USF&WS. The
Feds are awaiting completion of repairs before submitting documentation to La. Wildlife &
Fisheries stating the finding is fully resolved. All repairs are anticipated to be completed by
12/31/07.

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: Kim Wagner

Phone Number: (225)765-2699

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Department of Wildlife & Fisheries – Office of Fisheries
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2006

Finding Title: Theft of Funds

Reference Number(s): F-02-INTERIOR-DWLF-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: _____

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$ 79,713

Page Number (from Single Audit Report): 93

Program Name(s): Sport Fish Restoration

Federal Grantor Agency: US Fish & Wildlife & Service

CFDA Number(s): 15.605

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 May 2002, Legislative Audit procedural report identified questionable purchases charged to these 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 US 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 the six grants involved. 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 Services regarding these two items.

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):

This audit finding does not warrant further action since at least two years has passed since the audit report in which the finding occurred was submitted.

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: Kim Wagner

Phone Number: (225)765-2699

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Baton Rouge Community College
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Noncompliance with Public Safety Partnership and Community Policing Grant (2005)

Reference Number(s): F-05-DOJ-BRCC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 126,251

Page Number (from Single Audit Report): 67

Program Name(s): Public Safety Partnership and Community Policing Grant (2005)

Federal Grantor Agency: U. S. Department of Justice

CFDA Number(s): 16.710

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 management of Baton Rouge Community College will contact the Department of Justice and notify them of this finding. The institution will follow the directions of the agency in regards to refunding any funds.

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 management of Baton Rouge Community College will take immediate action to insure that the personnel in these positions are certified.

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: Maxine Rogers *Maxine Rogers* 5/6/07

Phone Number: 225-216-8068

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

OFFICE ON WOMEN'S POLICY

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2006

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, 2006

Finding Title: Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster

Reference Number(s): F-05-USDOL-LABR-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: \$ 0

Page Number (from Single Audit Report): 69

Program Name(s): Workforce Investment Act

Federal Grantor Agency: U.S. Department of Labor

CFDA Number(s): 17.258, 17.259, 17.260

Status of Questioned Costs (check one): Resolved: _____ Unresolved: _____
No Further Action Needed: x

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	<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):

While many improvements were made in the unit, we recognize the need to continue to enhance our monitoring program. The OMB Circular A-133 was updated and includes specifics regarding Risk Assessment & Planning and A-133 Compliance Supplement regarding Cash Management. A spreadsheet was created to match actual subgrantee reported expenditures to actual book expenditures for Adult, Youth, Dislocated Worker, and Administrative Costs for a complete month. The monitors were reminded and instructed to obtain and utilize expenditure reports initialed by a member of the Fiscal Unit.

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, 2006

Finding Title: Noncompliance with Cash Management Improvement Act

Reference Number(s): F-05-USDOL-LABR-2

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding: \$ 0

Page Number (from Single Audit Report): 70

Program Name(s): Unemployment Insurance Program

Federal Grantor Agency: U.S. Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one): Resolved: _____ Unresolved: _____
No Further Action Needed: x

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Status of Finding (check one):

Fully Corrected _____

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):

Awaiting approval from Division of Administration

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, 2006

Finding Title: Noncompliance with Established Internal Controls Over Time and Attendance

Reference Number(s): F-05-USDOL-LABR-3

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding: \$ 0

Page Number (from Single Audit Report): 71

Program Name(s): Unemployment Insurance Program

Federal Grantor Agency: U.S. Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one): Resolved: _____ Unresolved: _____
No Further Action Needed: x

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

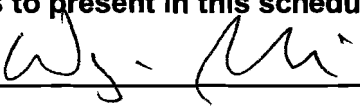
Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____ <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 of Labor has required manager certification of all time and attendance records after each pay period.

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, 2006

Finding Title: Fraudulent Travel Reimbursements

Reference Number(s): F-04-USDOL-LABR-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: \$ 10,120

Page Number (from Single Audit Report): 39

Program Name(s): Labor Certification for Alien Workers Employment Service

Federal Grantor Agency: U.S. Dept of Labor

CFDA Number(s): 17.203 17.207

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?

Employee has signed note to repay cost and has been making payments.

U.S. Dept of Labor has been refunded \$10,120.

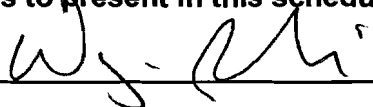
Status of Finding (check one):

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):

Travel reimbursement personnel are reviewing unusual travel reimbursement request and are watching for
patterns of unusual travel.

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, 2006

Finding Title: Noncompliance With Cost Allocation Plan

Reference Number(s): F-04-USDOL-LABR-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: \$ 0

Page Number (from Single Audit Report): 41

Program Name(s): WIA Adult Program WIA Youth Activities WIA Dislocated Workers

Federal Grantor Agency: U.S. Department of Labor

CFDA Number(s): 17.258 17.259 17.260

Status of Questioned Costs (check one): Resolved: _____ Unresolved: _____
No Further Action Needed: 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):

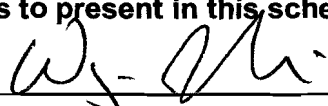
Fully Corrected	<u>x</u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Quarterly reconciliations of allocable costs were done for state fiscal year ended 6/30/2005.

Overhead cost were reallocated to all programs prior to August 14, 2005 closing.

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**

OFFICE ON WOMEN'S POLICY

State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2006

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 has received no communication with the Federal Highway Administration/Department of Transportation.

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: Baton Rouge Community College
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Inadequate Control Over Pell Grant (2004, 2005)

Reference Number(s): F-05-Ed-BRCC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 8,831

Page Number (from Single Audit Report): 35

Program Name(s): Student Financial Assistance Cluster – Federal Pell Grant Program

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.063

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 management of BRCC will contact the Department of Education regarding the finding and will follow requirement and recommendation of the Department of Education.

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 management of Baton Rouge Community College will take immediate action to develop a process whereby students who unofficially withdraw from the college can be identified. The college will properly calculate refunds due for students who unofficially or officially withdraw from the college and remit any amount due to the Department of Education.

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: Maxine Rogers *Maxine Rogers 3/6/07*

Phone Number: 225-216-8068

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Bossier Parish Community College
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Over-Award of Financial Aid to Transfer Students

Reference Number(s): F-05-ED-BPCC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 22,085

Page Number (from Single Audit Report): 36

Program Name(s): Federal Pell and FFEL

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 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?

PELL funds of \$14,810 were reduced from individual transfer student awards and netted from
Bossier Parish Community College's 2005 PELL requests from the United States Department
of Education. FFEL funds of \$7,275 were reduced from individual transfer student awards
and remitted to various student aid lenders. However, no final determination letter has been
received.

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):

Policies and procedures have been implemented to review various national student information
databases to ensure that students have no loan default, have no Title IV overpayments or have not
reached loan limits. When award letters are signed, the databases are reviewed again for the most
current history. Additional sites are accessed to ensure students are not receiving PELL through
another institution.

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: Vicki Morehead

Phone Number: (318) 678-6213

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

Finding Title: Inadequate Controls Over the Migrant State Education Program

Reference Number(s): F-05-ED-EDUC-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 34,357

Page Number (from Single Audit Report): 37

Program Name(s): Migrant Education

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.011

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?
At this time, there has been no contact with the USDOE regarding the questioned costs.

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action (See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
This finding resulted from an internal audit report issued by the SDE Bureau of Internal Audit on December 9, 2004. The Bureau of Internal Audit (BIA) conducted a follow-up audit in 2005, reporting on corrective action taken, and the follow-up report was issued October 20, 2005. In the report, the BIA reported it believed all corrective action would be complete by December 31, 2005. The reported questioned costs were expected to be resolved by the Migrant Education 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: Dwight J. Gassidel Jr

Phone Number: (225) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

Finding Title: Untimely Fiscal Monitoring and Reporting

Reference Number(s): F-05-ED-EDUC-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 821,702

Page Number (from Single Audit Report): 39

Program Name(s): Various

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.010; 84.027; 84.173; 84.186; 84.281; 84.298; and 84.340

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?

At this time, there has been no contact with the USDOE regarding the questioned costs.

Status of Finding (check one):

Fully Corrected X

Not Corrected

Partially Corrected

No Further Action Needed

Change of Corrective Action

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

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 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: Dwight J. Garside Jr.

Phone Number: (225) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

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: ☐
No Further Action Needed: ☒

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	☐	Not Corrected	☐
Partially Corrected	☐	No Further Action Needed	☒
Change of Corrective Action	☐	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

In 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: Dudley J. Gaudin, Jr.

Phone Number: (225) 342-1518

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2006

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: ☐
No Further Action Needed: ☒

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 ☐
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):

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: Dudley J. Givens, Jr.
Phone Number: (225) 342-1518

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Grambling State University
For the Year Ended June 30, 2006

Finding Title: F-04-ED-GSU-1

Reference Number(s): Aid Exceeded Documented Need
(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): \$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: X Unresolved:
No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Funds were refunded to the Federal Government.

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):

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 *Anne Rugege* 3/8/07

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, 2006

Finding Title: F-04-ED-GSU-2

Reference Number(s): Satisfactory Progress
(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): 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 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):

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 *Anne Rugege 3/8/07*

Phone Number: (318) 274-6415

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Louisiana Community and Technical College System Office
Hospital/College/University
For the Year Ended June 30, 2006

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?

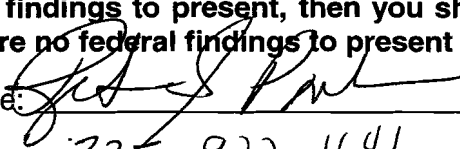
Status of Finding (check one):

Fully Corrected	☒	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 actions as described in the original response was fully implemented and remain in place as standard practice.

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

Name: Louisiana State University in Shreveport _____
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Failure to Comply With Notification Deadlines

Reference Number(s) F-05-ED-LSUSH-1
(from attached schedule of findings, may include more than one)

PBA

Single Audit Report Year: 2005

Initial Year of Finding: 2005 _____

Amount of Questioned Costs in Finding (if applicable): \$ N/A _____

Page Number (from Single Audit Report): 40 _____

Program Name(s): FFEL & PELL

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.032 & 84.063

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 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):

LSUS has corrected the first three elements of the finding. For the fourth element regarding student status notifications, reporting of official withdrawals has been corrected. However, reporting of unofficial withdrawal student status changes has not been corrected per the financial aid office. There has been an addendum to the unofficial title IV withdrawal policy which will correct this issue for fiscal 2006-07. The policy states: When a student who received a student loan during a given semester receives all "Fs" and the student did not attend to the last day as recorded by the teacher, a letter is mailed to the student's lender informing them of the last date that the student attended class. This letter will be mailed within the timeframes required by the United States Department of Education."

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: Michele L Davis _____

Phone Number: (318 797-5075) _____

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Louisiana Technical College
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Inadequate Control Over Pell Grant

Reference Number(s): F-05-ED-LTC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 42

Program Name(s): Federal Pell Grant Program
Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one): Resolved: Unresolved:
No Further Action Needed:

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	<u> </u>	Not Corrected	<u> </u>
Partially Corrected	<u>X</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):

The LTC Financial Aid Director disseminated financial aid policies & procedures to the campuses. The Director conducted refresher training for financial aid campus personnel. In addition, a joint training session was held for campus financial aid and finance personnel. The LTC Financial Aid Director and the finance office continued to monitor refunds to ensure 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 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 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: J. Howard Kaulen
Phone Number: 225-922-0468

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Louisiana Technical College
Hospital/College/University
For the Year Ended June 30, 2006

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 (if applicable): \$ 16,350

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 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?

Louisiana Technical College has not received any communication from the Department of Education regarding the repayment of these funds.

Status of Finding (check one):

Fully Corrected _____

Partially Corrected _____

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):

The LTC believes that no further action is needed for this finding because of the following:
Three 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 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: Howard K. Keller

Phone Number: 225-922-0468

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: McNeese State University
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Improper Request and Disbursement of Federal Family Education Loans

Reference Number(s): F-05-ED-MCNEESE-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: _____

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ _____

Page Number (from Single Audit Report): 43

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: _____

CFDA Number(s): 84.032

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?

Status of Finding (check one):
Fully Corrected X Nor Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ (See OMB A-133 Section 314(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
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.

NOTE: Use this form to represent 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 (2 for each finding). If there are
no federal findings to present in this schedule, wrote NONE above.

Preparer's Name: Lynette Babineaux

Phone Number: (337) 475-5089

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Northwestern State University
University
For the Year Ended June 30, 2006

Finding Title: Over-Award of Federal Family Education Loans

Reference Number(s): F-05-ED-NSU-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 84,353

Page Number (from Single Audit Report): 44

Program Name(s): Federal Family Education Loans

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?

U.S. Dept of Education was contacted about a resolution for the finding. Their response was for us to contact all lenders holding the loans for the students in question and notify of the situation. The lenders would then be responsible for clearing up the situation with the student because all students in question were already in repayment. All lenders were notified and students were contacted.

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):

University personnel are familiar with interpretation and application of Federal Regulations. Policy and procedures have also been updated to reflect how summer loans will be processed for all students, including Nursing Clinical students. All lenders were also notified of incorrect aid processing for students who received loan funds in error. All updates were complete as of March 2006.

Preparer's Name: Patrice Moulton

Phone Number: 318-357-5286

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Northwestern State University
University
For the Year Ended June 30, 2006

Finding Title: Satisfactory Academic Progress Not Met by Transfer Students

Reference Number(s): F-05-ED-NSU-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 33,319

Page Number (from Single Audit Report): 44-45

Program Name(s): Federal Family Education Loans, Federal Pell Grant Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.032, 84.063

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?
All funds received in error were returned to the appropriate authority.

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):

Management has created a report to identify ISIRs loading with school codes other than NSU's listed. The report is worked to identify students who are transfer students. Transcripts are then requested and reviewed for Satisfactory Academic Progress prior to aid being awarded. Policies and procedures are in place for these processes. This was put into place as of August 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: Patrice Moulton

Phone Number: 318-357-5286

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, 2006

Finding Title: Lack of Supporting Documentation for Program Expenditures

Reference Number(s): F-05-ED-DSS-2

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$0.00

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: _____

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 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):

Corrective action has been implemented.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Chloeketh

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, 2006

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 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):

Control procedures were implemented in the December 2004 quarter to correct this finding. The reporting portion of this finding was not repeated in SFY '05.

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: Chickett

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, 2006

Finding Title: **Vocational Rehabilitation: Noncompliance with Federal Regulations**

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: _____

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 _____

Partially Corrected _____

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):

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: Chlo Keith

Phone Number: 342-0863

STATE OF LOUISIANA
SOUTHEASTERN LOUISIANA UNIVERSITY
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended June 30, 2006

Finding Title: Failure to Obtain Waiver and Meet Matching Requirements

Reference Number (from attached schedule of findings): F-05-ED-SLU-1

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding: \$ 60,950

Status of Questioned Costs 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 U.S. Department of Education has been informed of the match shortage through the FISAP report.
However, no action has been taken by the U.S. Department of Education to date.

Page Number (from Single Audit Report): 46

Program Name(s): Federal Work-Study Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.033

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: Southeastern was not successful in obtaining the waiver of institutional share requirements under the Federal Work-Study Program for the 2003 - 2004 award year and fell short of the resulting match requirement by \$60,950.

Southeastern has obtained the waiver each subsequent year. The U.S. Department of Education has been informed of the match shortage through the submission of the Fiscal Operations and Application to Participate (FISAP) Report. No action has been taken by the U.S. Department of Education to date.

Preparer's Signature: Bette Schexnayder

Phone Number: (985) 549-2068

DUNS Number: 883227324

EIN Number: 72-6000816

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Southern University and A&M College (Baton Rouge)
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2006

Finding Title: Federal Work-Study

Reference Number(s): F-05-ED-SUBB-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004-05

Initial Year of Finding: 2004-05

Amount of Questioned Costs in Finding (if applicable): \$ \$87.00

Page Number (from Single Audit Report): 47

Program Name(s): FFEL & Federal Pell

Federal Grantor Agency: U S Department of Education

CFDA Number(s): 84.033

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?
\$18 excess wages paid
\$69 students scheduled to be in class

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 updated policies and procedures to assure accuracy when verifying
student information. The University changed the work study process to enforce consistency
throughout the student employment process.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Stacey Batista /Stacey Batista, Interim Director

Phone Number: (225) 771-2988 or (225) 771-2012

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Southern University and A&M College (Baton Rouge)

State Agency, Board, Commission, Other Component Unit

For the Year-Ended June 30, 2006

Finding Title: Return of Title IV Funds

Reference Number(s): F-05-ED-SUBR-2

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$2,214

Page Number (from Single Audit Report): 48

Program Name(s): FFEL & Federal PELL

Federal Grantor Agency: U S Department of Education

CFDA Number(s): CFDA 84.032 and CFDA 84.063

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 are still under negotiation.

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 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 from the University. The University will

continue to adhere to established procedures for monitoring and processing federal grant

overpayments.

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: Sirutha George

Phone Number: (225) 771-2811

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Southern University and A&M College (Baton Rouge)
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2006

Finding Title: Satisfactory Academic Progress

Reference Number(s): F-05-ED-SUBR-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004-05

Initial Year of Finding: 2004-05

Amount of Questioned Costs in Finding (if applicable): \$ \$6,836.00

Page Number (from Single Audit Report): 49

Program Name(s): FFEL & Federal Pell

Federal Grantor Agency: U S Department of Education

CFDA Number(s): 84.063 & 84.0632

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?

\$2,000 Federal Pell

\$4,836 FFEL

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 updated policies and procedures to accurately monitor satisfactory
academic progress. The University changed the SAP process to identify all students
who have not met SAP, including academic clemency.

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: Stacey Batiste / Stacey Batiste, Interim Director

Phone Number: (225) 771-2966 or (225) 771-2012

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Name: Southern University and A&M College (Baton Rouge)

Hospital/College/University

For the Year Ended June 30, 2008

Finding Title: Satisfactory Academic Progress

Reference Number(s): F-04-RD-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): 49

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 and 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 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 ☒

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 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 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: [Signature]

Phone Number: (225) 771-2790

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Southern University and A & M College (Baton Rouge)
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2008

Finding Title: Verification

Reference Number(s): F-05-ED-SUBR-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004-05

Initial Year of Finding: 2004-05

Amount of Questioned Costs in Finding (if applicable): \$ \$8,340.00

Page Number (from Single Audit Report): 50

Program Name(s): FFEL & Federal Pell

Federal Grantor Agency: U S Department of Education

CFDA Number(s): 84.063

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?
\$3,800 Federal Pell Grant Program
\$2,540 FFEL Program

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 University has updated policies and procedures to assure accuracy when verifying
student information. The University changed the audit form to enforce consistency
throughout the verification process.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Stacey Batiste / Stacey Batiste, Interim Director

Phone Number: (225) 771-2988 or (225) 771-2012

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Southern University and A&M College (Baton Rouge)
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Student Status Confirmation Report

Reference Number(s): F-04-RD-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): 50

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: 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?

No costs were associated with this finding.

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 revised its 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 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: [Signature]

Phone Number: (225) 771-2790

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-05-Ed-SUNO -1

Reference Number(s): 2005-01 Destruction / Unavailability of Records

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Cost in Finding (if applicable):

Page Number from single Audit Review: 51

Program Name (s): Higher Educational - Institutional Aid

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.031

Status of Questioned Cost (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 negation?

Not Applicable

Status of Finding (check one):

Fully Corrected _____

Partially Corrected X

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(See OMC A-133 Section 315(b) (4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable);
Management is continuing to work on a plan to safeguard records
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 two forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Woodie White

Woodie White

Phone Number: (504) 286-5135

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Southern University at Shreveport

For the Year Ended June 30, 2006

Finding Title: Return of Title IV Funds

Reference Number(s): F-05-ED-SUSH-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding: \$ Undetermined

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 University is currently preparing a file review for the Department of Education to determine the amount of questioned cost.

Page Number (from Single Audit Report): 51

Program Name(s): Federal Family Education Loan; Federal Pell Grant Program

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.032, 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))

X

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

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.

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

Southern University at Shreveport

For the Year Ended June 30, 2006

Finding Title: Satisfactory Academic Progress

Reference Number(s): F-05-ED-SUSH-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding: \$ 16,680

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 University has not received an invoice from the Department of Education which is required before payment can be made.

Page Number (from Single Audit Report): 52

Program Name(s): Federal Pell Grant/Federal Family Education Loan (FFEL

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 84.032

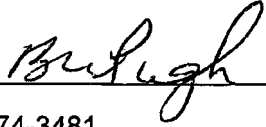
Status of Finding (check one):

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 University has hired a new Financial Aid Director and additional staff. We are reviewing current procedures to ensure compliance with appropriate regulations.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per 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

Southern University at Shreveport

For the Year Ended June 30, 2006

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 ☐

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 University has hired a new Financial Aid Director and additional staff. We are reviewing current procedures to ensure compliance with appropriate regulations.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per 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: Bill Pugh

Phone Number: (318) 674-3481

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Southern University at Shreveport

For the Year Ended June 30, 2006

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 X 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	_____	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 University has hired a new Financial Aid Director and additional staff. We are reviewing current procedures to ensure compliance with appropriate regulations.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per 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: B. Lugh

Phone Number: (318) 674-3481

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department of Economic Development
Office of Business Development
For the Year Ended June 30, 2006

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?

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):

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: Jennifer Williams

Phone Number: 225-324-5627

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, 2006

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: X
No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Part 1 of the Finding:

The state owes the Department of Health and Human Services (HHS), Division of Cost Allocation (DCA) \$27,997,512, the full amount of the cost disallowance, plus \$21,418,095, interest as of April 1, 2007, for a total of \$49,215,607. Funds to satisfy this amount will be placed in the Governor's Executive Budget for FY 08.

Part 2 of the Finding:

The DCA issued a demand for repayment of \$223,854,000 (including interest) on February 2, 2005. An additional \$58,186,495 has been assessed for post-disallowance interest. Although the state challenges this part of the finding, it has entered into negotiations with the staff of the DCA in an effort to reduce the amount owed and develop a repayment plan.

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):

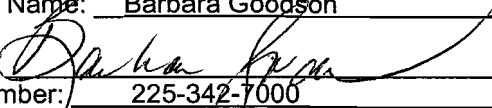
The Finding is divided into two parts:

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: Barbara Goodson

Signature: 

Phone Number: 225-342-7000

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, 2006

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 two demands for repayment in cash of amounts that DCA alleges were improperly billed to federal programs for fiscal years 1997 through 2000, and for fiscal year 2001. The State, through the Division of Administration, with the able assistance of Covington & Burling LLP of Washington, D. C., contested the federal demands. The HHS Departmental Appeals Board and the U.S. District Court for the Middle District of Louisiana ruled in the federal government's favor, and the U.S. Court of Appeals for the Fifth Circuit (State of Louisiana Division of Administration vs. U.S. Department of Health and Human Services, No. 05-30927, Nov. 17, 2006) affirmed the district court's decision. It was determined after consultation with attorneys that further appeal would be pointless. The State now owes the full amount of the cost disallowances, 27,997,512, plus interest as of April 1, 2007, of \$21,418,095, for a total of \$49,215,607. Funds to satisfy this amount will be placed in the Governor's Executive Budget.

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. The Legislative Auditor noted that because of 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, as well as other years. The Legislative Auditor noted that while premiums were paid in some years during the 1991-2002 period, "premium costs for Road and Bridge Hazard coverage have not been fully funded."

Based on this single audit finding, DCA on February 2, 2005 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, for a total amount of \$223,854,000. Due to imposition of additional post-disallowance interest, the amount owing as of April 1, 2007 would be \$282,040,495. The state contends that the disallowance is unfounded because neither the premium billing mechanisms used nor the resulting utilization of premiums violated any provision of Office of Management and Budget Circular A-87. The state also contends that non-payment of road hazard premiums did not adversely affect the federal government, since claim losses are utilized for premium determinations. Before the disallowance, no objections to this practice had been noted during any review by DCA.

Although the Division of Administration challenges this single audit finding and the federal demand based upon it, the State, with the assistance of Covington & Burling LLP, has entered into serious negotiations with staff of the Division of Cost Allocation in an effort to reduce the amount of the payment demanded and develop a method of repayment which could be accomplished by the State in the upcoming fiscal year. This matter currently is pending before the HHS Departmental Appeals Board, which has issued stays over a period of two years to allow the parties to engage in discovery and to allow settlement discussions to continue.

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

DEPARTMENT OF HEALTH AND HOSPITALS - MEDICAL VENDOR PAYMENTS

For the Year Ended June 30, 2006 REVISED

Finding Title: **Improper Claims by Waiver Services**

Reference Number (from attached schedule of findings, may include more than one): **F-05-HHS-DHH-1**

Single Audit Report Year: **2005**

Initial Year of Finding: **2005**

Amount of Questioned Costs in Finding (if applicable): **\$64,175**

Page Number (from Single Audit Report): 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 Aging & Adult Services and the Office of Citizens with Developmental
Disabilities are working with Program Integrity in the recoupment of the funds. The
Providers with findings have been notified of the amount owed and their appeal rights.**

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: **Mark Ott**

Phone Number: **225-342-4174**

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

DEPARTMENT OF HEALTH AND HOSPITALS - MEDICAL VENDOR PAYMENTS

For the Year Ended June 30, 2006

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 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: Mark Ott

Phone Number: 225-342-4174

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

DEPARTMENT OF HEALTH AND HOSPITALS - MEDICAL VENDOR PAYMENTS

For the Year Ended June 30, 2006

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: Mark Ott

Phone Number: 225-342-4174

**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, 2006

Finding Title: Inadequate Subrecipient Monitoring Over STEP Program

Reference Number(s): F-05-HHS-LABR-4

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding: \$ 0

Page Number (from Single Audit Report): 55

Program Name(s): STEP

Federal Grantor Agency: 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?

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):

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, 2006

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: 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?

Disallowed cost has been rescinded by letter dated March 14, 2006.

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):

U.S. Dept of Health and Human Services 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 Community and Technical College System Office
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Non Compliance with Temporary Assistance for Needy Families Requirements

Reference Number(s): F-05-HHS-LCTCS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 56

Program Name(s): Temporary Assistance for Needy Families
Federal Grantor Agency: US Department of Health and Human Services

CFDA Number(s): 93.558

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	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):

More emphasis has been placed on the timely submission of monthly reports to DSS.
Following the original finding LCTCS requested a revision to the original monitoring plan
This monitoring plan for the STEP/TANF project was revised effective with the current MOU
07-08 to reflect the number of sites that can be effectively monitored during the year; rather
than 100% of the sites monitored annually, 30 of the 48 sites will be monitored annually with
a site visit.

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: Reba S. Poulson 

Phone Number: 225-922-1641

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana State University Health Sciences Center-New Orleans
For the Year Ended June 30, 2006

Finding Title: HIV Care Formula Grants Program Expenses Not Reconciled

Reference Number(s): F-05-HHS-LSUHSC-NO-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 57

Program Name(s): HIV Care Formula Grants

Federal Grantor Agency: Health & Human Services

CFDA Number(s): 93.917

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?

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):

Action Completed as specified in the response to the 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: David H. Dotter

Phone Number: 504-810-7232

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Louisiana Technical College
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Inadequate Internal Control Over Temporary Assistance for Needy Families
Reference Number(s): F-05-HHS-LTC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 58

Program Name(s): Temporary Assistance for Needy Families(TANF)
Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.558

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):

Management 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. This information was sent to each campus accountant, dean and the District Vice Chancellor/Provost. This policy requires the appropriate reconciliation of all outstanding grant receivables. In addition, the staff of the Chancellors' Office followed up with campuses that were cited to review their corrective action plans. The information was shared with all accounting staff of the college.

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: J. Howard Kinsler

Phone Number: 225-922-0468

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Northwestern State University
For the Year Ended June 30, 2006

Finding Title: Scholarships for Disadvantaged Students Awarded to Ineligible Students

Reference Number(s): F-05-HHS-NSU-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 60,889

Page Number (from Single Audit Report): 59-60

Program Name(s): Scholarships for Health Professions Students from Disadvantaged Backgrounds

Federal Grantor Agency: U.S. Department of Health & Human Services

CFDA Number(s): 93.925

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?
Not refunded; not under negotiation.

Status of Finding (check one):

Fully Corrected X
Partially Corrected
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):

As defined in the Corrective Action Plan, the definition of "full-time" was amended prior to
January 1, 2006 through University channels as an official program document. The
amended definition is posted on the College of Nursing website and is published in the 2006-
2007 NSU University Catalog.

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: Maxine R. Johnson

Phone Number: (318) 677-3100

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Department of Public Safety and Corrections, Corrections Services
State Agency, Board, Commission, Other Component Unit
For the Year Ended June 30, 2006

Finding Title: Weakness in Control over Subrecipient Monitoring of the Temporary Assistance for Needing Families

Reference Number(s): F-05-HHS-CORR-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 9,561.00

Page Number (from Single Audit Report): 60

Program Name(s): Temporary Assistance for Needing Families

Federal Grantor Agency: Department of Social Services

CFDA Number(s): 93.558

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?
Questioned Costs in the amount of \$9,561.00 were returned to DSS, Office of Family Support
On 7/21/2005.

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
As stated above, questioned costs were returned to DSS, Office of Family Support via
J4 document in the ISIS system. Document # J4 400 J4355100902, dated 7/21/2005 in the
Amount of \$9,561.00

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: Margaret Roubique, CPA, Director of Accounting Services

Phone Number: 225-342-6554

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, 2006

Finding Title: **Child Care Cluster: Noncompliance with Program Requirements**

Reference Number(s): **F-05-HHS-DSS-3**

(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2005**

Initial Year of Finding: **2005**

Amount of Questioned Costs in Finding (if applicable): **\$57,432**

Page Number (from Single Audit Report): 61

Program Name(s): **Child Care and Development Block Grant and Child Care Mandatory and Matching Funds of the Child Care and Development Fund.**

Federal Grantor Agency: **U. S. Department of Health and Human Services**

CFDA Number(s): **93.575 & 93.596**

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X

No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The questioned costs are 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):

Corrective Action Memorandum C-069 dated February 1, 2006 was issued to staff. Additional internal control procedures 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 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: Shirley Hawkins

Phone Number: 342-4240

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, 2006

Finding Title: **Child Support Escrow Fund Not Reconciled**

Reference Number(s): **F-05-HHS-DSS-4**

(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2005**

Initial Year of Finding: **2000**

Amount of Questioned Costs in Finding (if applicable): **\$0.00**

Page Number (from Single Audit Report): **62**

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):

A reconciliation process has been developed and is currently in the testing stage.

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: Chloeketh

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, 2006

Finding Title: Foster Care Title IV-E Program: Noncompliance with Program Regulations

Reference Number(s): F-05-HHS-DSS-5

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding (if applicable): \$110,715

Page Number (from Single Audit Report): 63

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?

Quarterly adjustments were submitted on the March 2006 quarter IV-E-1 report.

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 reemphasized to staff.

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: Chloaketh

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, 2006

Finding Title: **Temporary Assistance for Needy Families Program:
Noncompliance with Eligibility Requirements**

Reference Number(s): **F-05-HHS-DSS-6**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2005**

Initial Year of Finding: **1999**

Amount of Questioned Costs in Finding (if applicable): **\$4,152**

Page Number (from Single Audit Report): **65**

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 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):

Corrective action was implemented as stated in the response.

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: Chlockett

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, 2006

**Finding Title: Temporary Assistance for Needy Families Program:
Noncompliance with Eligibility Requirements**

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: 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?

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):

Letter dated March 14, 2006 from DHHS-ACF indicated that the "corrective actions accomplished or proposed are acceptable."

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: Chloekitt
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, 2006

**Finding Title: Temporary Assistance for Needy Families Program:
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: 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?

Letter dated June 16, 2005 from DHHS-ACF stated "...ACF will issue a penalty letter to the Louisiana Department of Social Services. These findings, therefore will be resolved under the TANF penalty process."

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):

Letter dated June 16, 2005 stated "Our office considers these audit findings closed and the financial reporting complete for the Temporary Assistance for Needy Families (TANF) Program." However, the audit finding was repeated.

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: Chloekett

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, 2006

Finding Title: **Temporary Assistance for Needy Families Program:
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 _____
Partially Corrected _____
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):

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: Chloeketh

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, 2006

Finding Title: **Temporary Assistance for Needy Families Program:
Noncompliance with Program Requirements**

Reference Number(s): **F-05-HHS-DSS-7**
(from attached schedule of findings, may include more than one)

Single Audit Report Year: **2005**

Initial Year of Finding: **2005**

Amount of Questioned Costs in Finding (if applicable): **\$271,058**

Page Number (from Single Audit Report): **66**

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 pending. Some of the ineligible payments have been recovered. Others have been referred to our Fraud and Recovery Section. The overstated amount of \$264,297 was adjusted on the March 2006 quarter ACF-196.

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):

Additional internal controls procedures 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 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: Chloette

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, 2006

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: **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?

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):

Corrective action was implemented. This finding was not repeated in SFY '05.

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: *Barbara Hawkins*

Phone Number: *342-4240*

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, 2006

Finding Title: **Temporary Assistance for Needy Families Program (TANF) –
Improper Payments**

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 Families**

CFDA Number(s): **93.558**

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?

Letter dated March 14, 2006 from DHHS-ACF stated, "...ACF will issue a TANF penalty letter to the Louisiana Department of Social Services. These findings, therefore will be resolved under the TANF penalty process."

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):

Letter dated March 14, 2006 from DHHS-ACF stated, "The corrective actions accomplished or proposed are acceptable to resolve most of the issues raised in the audit. Our office considers these audit findings closed and the financial reporting complete for the Temporary Assistance for Needy Families (TANF) 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: **Chloe Keth**

Phone Number: **342-0863**

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Name: Southern University and A&M College (Baton Rouge)
Hospital/College/University
For the Year Ended June 30, 2006

Finding Title: Eligibility

Reference Number(s): P-04-HHS-STBR-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): 62

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 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 ☐ (See OMB A-133 Section 315(b)(4))

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 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: [Signature]

Phone Number: (225) 771-2790

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: X 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?

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: X 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?

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.

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Acknowledgments

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